New York State Department of Taxation and Finance

# Claim for Empire State Film Post-Production Credit

**CT-261**

**Tax Law – Article 1, Section 31 and Article 9-A, Section 210.41**

**All filers must enter tax period:**

beginning _____ ending _____

| Legal name of corporation | Employer identification number (EIN) |
|---|---|
| | |

Attach to Form CT-3, CT-3-A, or CT-3-S.

## Part 1 – Computation of post-production credit available for use

| | | | |
|---|---|---|---|
| **1a** | Enter the amount of post-production credit *(see instructions)* | **1a** | |
| **1b** | Amount of line 1a available for the current tax year *(see instructions)* | **1b** | |
| **1c** | Post-production credit from prior years *(see instructions)* | **1c** | |
| **2** | Post-production credit from partnership(s) *(from line 18; see instructions)* | **2** | |
| **3** | Add lines 1b, 1c, and 2 *(New York S corporations see instructions)* | **3** | |
| **4** | Unused post-production credit carried over from the previous tax year *(see instructions)* | **4** | |
| **5** | Total post-production credit available in the current tax year *(add lines 3 and 4)* | **5** | |

## Part 2 – Computation of post-production credit used, refunded, and carried forward *(New York S corporations do not complete this part)*

| | | | |
|---|---|---|---|
| **6** | Tax due before credits *(see instructions)* | **6** | |
| **7** | Tax credits claimed before the post-production credit *(if none, enter **0**; see instructions)* | **7** | |
| **8** | Tax after application of all other credits *(subtract line 7 from line 6)* | **8** | |
| **9** | Fixed dollar minimum tax *(from Form CT-3 or Form CT-3-A)* | **9** | |
| **10** | Limitation on post-production credit to be used this period *(subtract line 9 from line 8; if line 8 is less than line 9, enter **0**)* | **10** | |
| **11** | Post-production credit to be used this year *(see instructions)* | **11** | |
| **12** | Subtract line 11 from line 3; if line 11 is greater than line 3, enter **0** | **12** | |
| **13** | Subtract line 11 from line 5 | **13** | |
| **14** | Amount available for carryforward *(multiply line 12 by 50% (.5))* | **14** | |
| **15** | Amount of post-production credit available for refund *(subtract line 14 from line 13)* | **15** | |
| **16** | Amount of post-production credit you want to be refunded *(limited to the amount on line 15; see instructions)* | **16** | |
| **17** | Amount of refundable post-production credit you want to be applied to next year's tax *(subtract line 16 from line 15; see instructions)* | **17** | |

## Part 3 – Partnership information *(attach additional sheets as necessary; see instructions)*

| Name of partnership | Partnership's EIN | Credit amount allocated |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| Total from additional sheet(s), if any | | |

| | | | |
|---|---|---|---|
| **18** | Total credit amount allocated from partnerships for the current year *(enter here and on line 2)* | **18** | |

## Part 4 – Amount of credit to be claimed in succeeding tax years

| | | | |
|---|---|---|---|
| **19** | Amount of credit to be claimed for 2015 *(see instructions)* | **19** | |
| **20** | Amount of credit to be claimed for 2016 *(see instructions)* | **20** | |

**A** If you are claiming this credit as a corporate partner, mark an ***X*** in the box ☐

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