



Department of Taxation and Finance

# Claim for Empire State Film Production Credit

Tax Law – Sections 24 and 210-B.20

# CT-248

All filers must enter tax period: beginning  ending

Legal name of corporation	Employer identification number (EIN)
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See Form CT-248-I, *Instructions for Form CT-248*, before completing.  
File this form with Form CT-3, CT-3-A, or CT-3-S. You must also submit a copy of your certificate of tax credit.

- A Film production credit allocation year, if applicable (from your certificate of tax credit; see instructions) ..... •
- B Film production credit allocation year, if applicable (from the partnership's certificate of tax credit; see instr.) ..... •
- C If you are claiming this credit as a corporate partner, mark an **X** in the box..... •
- D Certificate number (from your certificate of tax credit) ..... •

### Part 1 – Calculation of film production credit available for use (see instructions)

1 Film production credit .....	•	1	
2 Amount of line 1 available for the current tax year .....	•	2	
3 Credit available from prior years.....	•	3	
4 Film production credit from partnership(s) (from line 15).....	•	4	
5 Total film production credit available in the current tax year (add lines 2, 3, and 4) .....	•	5	

### Part 2 – Calculation of film production credit used, refunded, and credited as an overpayment to next year's tax (New York S corporations do not complete this part)

6 Tax due before credits (see instructions) .....	•	6	
7 Tax credits claimed before the film 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 (see instructions) .....	•	9	
10 Limitation on the credit to be used this period (subtract line 9 from line 8; if line 8 is less than line 9, enter 0) .....	•	10	
11 Amount of credit to be used this year (enter the lesser of line 5 or line 10 here and on your franchise tax return) .....	•	11	
12 Amount of credit available for refund (subtract line 11 from line 5) .....	•	12	
13 Amount of credit you want to be refunded (limited to the amount on line 12; enter here and on your franchise tax return) .....	•	13	
14 Amount of refundable credit you want to be applied to next year's tax (subtract line 13 from line 12; enter here and on your franchise tax return) .....	•	14	

### Part 3 – Partnership information (submit additional forms as necessary; see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional form(s) if any .....		
15 Total credit amount allocated from partnership(s) for the current year (enter here and on line 4) .....		15

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**Part 4 – Amount of credit to be claimed in succeeding tax years** (see line 2 instructions)

<b>16</b> Amount of credit to be claimed for 2025 (see instructions) .....	•	<b>16</b>	
<b>17</b> Amount of credit to be claimed for 2026 (see instructions) .....	•	<b>17</b>	

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