



Department of Taxation and Finance

Claim for Empire State Film Post-Production Credit

CT-261

Tax Law – Sections 31 and 210-B.32

All filers must enter tax period:

beginning [] ending []

Legal name of corporation [] Employer identification number (EIN) []

File this form with Form CT-3, CT-3-A, or CT-3-S.

All filers must complete lines A through C.

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

Certificate information

On lines B and C below, enter the information from your certificate of tax credit from the New York State Governor's Office of Motion Picture & Television Development. You must also submit a copy of your certificate of tax credit.

B Certificate number []

C Completion year []

Part 1 – Calculation 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 – Calculation 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 (see instructions)	•	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	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	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 credit available for refund (subtract line 14 from line 13)	•	15	
16	Amount of credit you want to be refunded (limited to the amount on line 15; enter here and on your franchise tax return)	•	16	
17	Amount of refundable credit you want to be applied to next year's tax (subtract line 16 from line 15; enter here and on your franchise tax return)	•	17	

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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		•
18 Total credit amount allocated from partnerships for the current year <i>(enter here and on line 2)</i>		• 18

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

19 Amount of credit to be claimed for 2025 <i>(see instructions)</i>	• 19	
20 Amount of credit to be claimed for 2026 <i>(see instructions)</i>	• 20	

