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DCMT_LCTR_NMBR

2014

New York State Department of Taxation and Finance

Claim for Empire State Film Production Credit

Tax Law – Article 1, Section 24 and Article 9-A, Section 210.36

TAX_TYPE_CD

CT-248

All filers must enter tax period: beginning LIAB_PRD_BEG_DT ending LIAB_PRD_END_DT

Legal name of corporation	Employer identification number (EIN)
LEGAL_NAME	EXT_TP_ID

See Form CT-248-I, *Instructions for Form CT-248,* before completing.
Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of your certificate of tax credit.

A	Film production credit allocation year, if applicable *(from your certificate of tax credit; see instructions)*	**A**	FILM_CR_ALLOC_YR
B	Film production credit allocation year, if applicable *(from the partnership's certificate of tax credit; see instr.)*	**B**	FILM_CR_PRTNR_YR

Part 1 – Computation of film production credit available for use *(see instructions for each line in Part 1)*

1	Film production credit			1	FILM_CUR_AMT	
2	Amount of line 1 available for the current tax year	2	FILM_CRDT_AMT			
3	Credit available from prior years	3	FILM_PRR_EARN_AMT			
4	Film production credit from partnership(s) *(from line 15)*	4	FILM_PRTN_AMT			
5	Total film production credit available in the current tax year			5	FILM_AVL_AMT	

Part 2 – Computation 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	FILM_TX_B4CR_AMT	
7	Tax credits claimed before the film production credit *(if none enter **0**; see instructions)*	7	FILM_OCR_AMT	
8	Tax after application of all other credits *(subtract line 7 from line 6)*	8	FILM_TX_AFTCR_AMT	
9	Fixed dollar minimum tax *(from Form CT-3 or Form CT-3-A)*	9	FILM_FIXED_MIN_AMT	
10	Limitation on film production credit to be used this period *(subtract line 9 from line 8; if line 8 is less than line 9, enter **0**)*	10	FILM_LMT_AMT	
11	Film production credit to be used this year *(see instructions)*	11	FILM_USED_AMT	
12	Amount of film production credit available for refund *(subtract line 11 from line 5)*	12	FILM_AVL_RFND_AMT	
13	Amount of film production credit you want to be refunded *(limited to the amount on line 12; see instructions)*	13	FILM_RFND_AMT	
14	Amount of refundable film production credit you want to be applied to next year's tax *(subtract line 13 from line 12; see instructions)*	14	FILM_NXT_PRD_AMT	

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

Name of partnership	Partnership's EIN	Credit amount allocated
CT248PSHIPINFO NAME	EIN_ID	AMOUNT
bnfCrdt		
Total from additional sheet(s) if any		FILM_TOT_ADDL_AMT

15	Total credit amount allocated from partnership(s) for the current year *(enter here and on line 4)*	15	Same as Line 4	

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

16	Amount of credit to be claimed for 2015 *(see instructions)*	16	FILM_NXT_1_CR_AMT	
17	Amount of credit to be claimed for 2016 *(see instructions)*	17	FILM_NXT_2_CR_AMT	

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

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