

**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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