



Claim for Empire State Film Production Credit

IT-248

Tax Law – Section 24, Section 606 (gg)

Attach this form to Form IT-201, IT-203, IT-204, or IT-205. You must also attach a copy of your certificate of tax credit.

Name(s) as shown on return	Taxpayer identification number
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A. Empire State film production credit allocation year, if applicable (from your certificate of tax credit) **A.**

Part 1 – Computation of credit (see instructions)

1 Empire State film production credit (attach a copy of the certificate(s) of tax credit from the Governor's Office for Motion Picture and Television Development)	1.		.	
2 Amount of credit from line 1 available for the 2011 tax year	2.		.	
3 Partner, shareholder, beneficiary share of credit from line 8	3.		.	
4 Credits allowed from prior years	4.		.	
5 Add lines 2, 3, and 4	5.		.	
6 Fiduciary: Enter the credit allocated to beneficiaries from Part 3, column C	6.		.	
7 Total Empire State film production credit (subtract line 6 from line 5)	7.		.	

Individuals: Enter the line 7 amount and code **248** on Form IT-201-ATT, line 12, or Form IT-203-ATT, line 12.

Partnerships: Enter the line 7 amount and code **248** on Form IT-204, line 147.

Fiduciaries: Include the line 7 amount on Form IT-205, line 33.

Part 2 – Partnership, New York S corporation, and estate and trust information (see instructions)

For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust (attach additional sheets if necessary).

A – Name of entity	B – Type	C – Employer identification number	D – Share of current year's credit
8 Total (Add amounts in column D; include amounts from attached sheets. Enter here and on line 3 above.) ...			8.

Part 3 – Beneficiary's and fiduciary's share of Empire State film production credit (see instructions)

A – Beneficiary's name (same as on Form IT-205, Schedule C)	B – Identifying number	C – Share of current year's credit
Total		
Fiduciary		

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

9 Amount of credit to be claimed for 2012	9.		.	
10 Amount of credit to be claimed for 2013	10.		.	

