

Claim for Empire State Film Post-Production Credit

CT-261

Tax Law - Article 1, Section 31 and Article 9-A, Section 210-B.32

		All filers must	enter tax period:		
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)		beginning	en	ding	
Take the the amount of post-production credit (see instructions) Its Amount of line 1a available for the current tax year (see instructions) Its Amount of line 1a available for the current tax year (see instructions) Its Post-production credit from partnerships (s from line 18; see instructions) 2 Post-production credit from partnerships (s from line 18; see instructions) 3 Add lines 1b, 1c, and 2 (New York S corporations see instructions) 4 Unused post-production credit carried over from the previous tax year (see instructions) 5 Total post-production credit available in the current tax year (add lines 3 and 4) 5 Total from additional sheet(s), if any 10 Limitation or 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 Limitation or post-production credit to be used this period (subtract line 9 from line 8; if line 8 is less than line 9, enter 0) 11 Post-production credit to be used this period (subtract line 9 from line 8; if line 8 is less than line 9, enter 0) 11 Post-production credit to be used this period (subtract line 9 from line 8; if line 8 is less than line 9, enter 0) 12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0. 13 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0. 14 Amount available for carryforward (multiply line 12 by 50% (5)) 15 Amount of post-production credit vow want to be refunded (limited to the amount on line 15; 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) 19 Amount of credit to be claimed for 2018 (see instructions)	Legal name of corporation Employer			identification number (EIN)	
tale Enter the amount of post-production credit (see instructions). the Amount of line 1 a available for the current tax year (see instructions). the Amount of line 1 a available for the current tax year (see instructions). 2 Post-production credit from prior years (see instructions). 2 Post-production credit from partnership(s) (from line 18; see instructions). 3 Add lines 1b, 1c, and 2 (New York S corporations see instructions). 4 Unused post-production credit carried over from the previous tax year (see instructions). 5 Total post-production oredit available in the current tax year (add lines 3 and 4). 5 Total post-production oredit available in the current tax year (add lines 3 and 4). 6 Tax due before credits (see instructions). 7 Tax credits claimed before the post-production credit (if none, enter 0; see instructions). 7 Tax credits claimed before the post-production credit (if none, enter 0; see instructions). 9 Fixed dollar minimum tax (see instructions). 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). 11 Post-production credit to be used this year (see instructions). 12 Subtract line 11 from line 5. 13 Subtract line 11 from line 5. 14 Amount of post-production credit you want to be applied to next year's tax (subtract line 10 from line 15; see instructions). 15 Amount of post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions). 16 Amount of refundable post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions). 16 Total from additional sheet(s), if any 17 Partnership information (attach additional sheets as necessary; see instructions). 18 Total credit amount allocated from partnerships for the current year (enter here and on line 2) 19 Amount of credit to be claimed for 2018 (see instructions) 19 Amount of credit to be claimed for 2018 (see instructions)	Attach to Form CT-3, CT-3-A, or CT-3-S.				
the Amount of line 1 a available for the current tax year (see instructions) 2 Post-production credit from prior years (see instructions) 3 Add lines 1b, 1c, and 2 (New York S corporations see instructions) 4 Unused post-production credit arrived over from the previous tax year (see instructions) 5 Total post-production credit available in the current tax year (add lines 3 and 4) 5 Total post-production or edit available in the current tax year (add lines 3 and 4) 6 Tax 4 Unused post-production or edit available in the current tax year (add lines 3 and 4) 6 Tax due before credits (see instructions) 6 Tax due before credits (see instructions) 7 Tax credits claimate before the post-production credit (if none, enter 0; see instructions) 9 Fixed dollar minimum tax (see instructions) 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) 11 Post-production credit to be used this year (see instructions) 12 Subtract line 11 from line 5 13 Amount of post-production credit you want to be applied to next year's tax (subtract line 10 from line 15; see instructions) Name of partnership Part 3 - Partnership information (attach additional sheets as necessary; see instructions) 13 Total from additional sheet(s), if any 14 Amount of refundable post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions) 15 Amount of refundable post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions) 16 Total from additional sheet(s), if any 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) 18 Total credit amount allocated from partnerships for the current year (enter here and on line 2) 18 18 18 18 18 18 18	Part 1 – Computation of post-production credit avail	lable for use			
the Amount of line 1 a available for the current tax year (see instructions) 2 Post-production credit from prior years (see instructions) 3 Add lines 1b, 1c, and 2 (New York S corporations see instructions) 4 Unused post-production credit arrived over from the previous tax year (see instructions) 5 Total post-production credit available in the current tax year (add lines 3 and 4) 5 Total post-production or edit available in the current tax year (add lines 3 and 4) 6 Tax 4 Unused post-production or edit available in the current tax year (add lines 3 and 4) 6 Tax due before credits (see instructions) 6 Tax due before credits (see instructions) 7 Tax credits claimate before the post-production credit (if none, enter 0; see instructions) 9 Fixed dollar minimum tax (see instructions) 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) 11 Post-production credit to be used this year (see instructions) 12 Subtract line 11 from line 5 13 Amount of post-production credit you want to be applied to next year's tax (subtract line 10 from line 15; see instructions) Name of partnership Part 3 - Partnership information (attach additional sheets as necessary; see instructions) 13 Total from additional sheet(s), if any 14 Amount of refundable post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions) 15 Amount of refundable post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions) 16 Total from additional sheet(s), if any 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) 18 Total credit amount allocated from partnerships for the current year (enter here and on line 2) 18 18 18 18 18 18 18	1a Enter the amount of post-production credit (see instructions)	·	• 1	a	
1c Post-production credit from prinr years (see instructions) 2 Post-production credit from partnership(s) (from line 18; see instructions) 3 Add lines 1b, 1c, and 2 (New York S corporations see instructions) 5 Total post-production credit available in the current tax year (add lines 3 and 4) 5 Total post-production credit available in the current tax year (add lines 3 and 4) 6 Tax due before credits (see instructions) 7 Tax credits claimed before the post-production credit (if none, enter 0; see instructions) 7 Tax atter application of all other credits (subtract line 7 from line 6) 8 Tax after application of all other credits (subtract line 7 from line 6) 9 Tixed dollar minimum tax (see instructions) 9 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) 11 Post-production credit to be used this year (see instructions) 12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0 13 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0 14 Amount available for carryforward (multiply line 12 by 50% (5)) 15 Amount of post-production credit available for refund (subtract line 14 from line 15; see instructions) 16 Amount of post-production credit you want to be refunded (limited to the amount on line 15; see instructions) 17 Amount of refundable post-production credit you want to be refunded (limited to the amount on line 15) 18 Amount of post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions) 19 Arnount of refundable post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions) 10 Amount of refundable post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions) 10 Amount of credit to be claimed from partnerships for the current year (enter here and on line 2) 11 Amount of credit to be claimed in succeeding tax years					
2 Post-production credit from partnership(s) (from line 18; see instructions) 3 Add lines 1b, 1c, and 2 (New York S corporations see instructions) 4 Unused post-production credit carried over from the previous tax year (see instructions) 5 Total post-production credit available in the current tax year (add lines 3 and 4) 5 Total post-production credit available in the current tax year (add lines 3 and 4) 5 Total post-production 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) 7 Tax credits claimed before the post-production credit (if none, enter 0; see instructions) 7 Tax credits claimed before the post-production credit (if none, enter 0; see instructions) 9 Fixed dollar minimum tax (see instructions) 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) 11 Post-production credit to be used this year (see instructions) 12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0 13 Subtract line 11 from line 5 14 Amount available for carryforward (multiply line 12 by 50% (5)) 15 Amount of post-production credit you want to be refunded (limited to the amount on line 15; see instructions) 16 Amount of post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions) 17 Amount of refundable post-production credit you want to be applied to next year's tax 18 Total credit amount allocated from partnership Partnership's EIN 18 Total credit amount allocated from partnerships for the current year (enter here and on line 2) 19 Amount of credit to be claimed in succeeding tax years 19 Amount of credit to be claimed for 2018 (see instructions).					
3 Add lines 1b, 1c, and 2 (New York S corporations see instructions) 4 Unused post-production credit carried over from the previous tax year (see instructions) 5 Total post-production credit available in the current tax year (add lines 3 and 4) 6 Total post-production credit available in the current tax year (add lines 3 and 4) 6 Tax due before credits (see instructions) 6 Tax due before credits (see instructions) 7 Tax credits claimed before the post-production credit (if none, enter 0, see instructions) 9 Tax credits claimed before the post-production credit (if none, enter 0, see instructions) 9 Fixed dollar minimum tax (see instructions) 9 Initiation 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 Initiation on post-production credit to be used this year (see instructions) 11 Post-production credit to be used this year (see instructions) 12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0 13 Subtract line 11 from line 5 14 Amount available for carryforward (multiply line 12 by 50% (.5)) 15 Amount of post-production credit you want to be refunded (limited to the amount on line 15; see instructions) 16 Amount of post-production credit you want to be refunded (limited to the amount on line 15; see instructions) 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) 18 Name of partnership 19 Partnership's EIN 10 Credit amount allocated 10 Credit amount allocated 10 Total from additional sheet(s), if any 10 Credit amount allocated from partnerships for the current year (enter here and on line 2) 18 Total credit to be claimed for 2018 (see instructions) 19 Amount of credit to be claimed for 2018 (see instructions) 19 Amount of credit to be claimed for 2018 (see instructions)				2	
4 Unused post-production credit carried over from the previous tax year (see instructions)					
Fart 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 Tax credits claimed before the post-production credit (if none, enter 0; see instructions) 7 Tax credits claimed before the post-production credit (if none, enter 0; see instructions) 8 Tax after application of all other credits (subtract line 7 from line 6) 9 Tixed dollar minimum tax (see instructions) 9 Total from line 9, enter 0) 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) 11 Post-production credit to be used this year (see instructions) 12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0. 13 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0. 14 Amount available for carryforward (multiply line 12 by 50% (5)) 15 Amount of post-production credit vou want to be refunded (limited to the amount on line 15; see instructions) 16 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 Amount of refundable post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions) 18 Total from additional sheet(s), if any 19 Amount of credit to be claimed for 2018 (see instructions) 19 Amount of credit to be claimed for 2018 (see instructions) 19 Amount of credit to be claimed for 2018 (see instructions)				4	
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) 7 Tax credits claimed before the post-production credit (if none, enter 0; see instructions) 8 Tax after application of all other credits (subtract line 7 from line 6) 9 Tixed dollar minimum tax (see instructions) 9 Tixed dollar minimum tax (see instructions) 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) 11 Post-production credit to be used this year (see instructions) 12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0 13 Subtract line 11 from line 5 14 Amount of post-production credit available for refund (subtract line 14 from line 13) 15 Amount of post-production credit vavilable for refunded (limited to the amount on line 15; see instructions) 16 Amount of post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions) 16 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 Amount of refundable post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions) 18 Total from additional sheet(s), if any 19 Amount of credit to be claimed in succeeding tax years 19 Amount of credit to be claimed in succeeding tax years					
6 Tax due before credits (see instructions) 7 Tax credits claimed before the post-production credit (if none, enter 0; see instructions) 9 Tax after application of all other credits (subtract line 7 from line 6) 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) 11 Post-production credit to be used this year (see instructions) 12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0 13 Subtract line 11 from line 5 14 Amount available for carryforward (multiply line 12 by 50% (.5)) 15 Amount of post-production credit available for refund (subtract line 14 from line 13) 16 Amount of post-production credit available for refund (subtract line 14 from line 15; see instructions) 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) 18 Part 3 - Partnership information (attach additional sheets as necessary; see instructions) 19 Part at 4 - Amount of credit to be claimed in succeeding tax years 19 Amount of credit to be claimed for 2018 (see instructions) 19 Amount of credit to be claimed for 2018 (see instructions) 19 Amount of credit to be claimed for 2018 (see instructions)	Part 2 - Computation of post-production credit used			York S corporations do not	
7 Tax credits claimed before the post-production credit (if none, enter 0; see instructions) 8 Tax after application of all other credits (subtract line 7 from line 6) 9 Sixed dollar minimum tax (see instructions) 9 Sixed dollar minimum tax (see instructions) 9 Sixed sess than line 9, enter 0) 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) 11 Post-production credit to be used this year (see instructions) 12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0 13 Subtract line 11 from line 5 14 Amount available for carryforward (multiply line 12 by 50% (.5)) 15 Amount of post-production credit available for refund (subtract line 14 from line 13) 16 Amount of post-production credit you want to be refunded (limited to the amount on line 15; see instructions) 16 Amount of post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions) 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) 18 Partnership Information (attach additional sheets as necessary; see instructions) 19 Part 3 - Partnership information (attach additional sheets as necessary; see instructions) 19 Part 4 - Amount of credit to be claimed in succeeding tax years 19 Amount of credit to be claimed for 2018 (see instructions) 19 Amount of credit to be claimed for 2018 (see instructions) 10				0	
8 Tax after application of all other credits (subtract line 7 from line 6)					
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) 11 Post-production credit to be used this year (see instructions) 11 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0 12 13 Subtract line 11 from line 5 14 Amount available for carryforward (multiply line 12 by 50% (.5)) 15 Amount of post-production credit available for refund (subtract line 14 from line 13) 16 Amount of post-production credit you want to be refunded (limited to the amount on line 15; see instructions) 16 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 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 Partnership information (attach additional sheets as necessary; see instructions) 18 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 2018 (see instructions) 19					
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) 11 Post-production credit to be used this year (see instructions) 12 Subtract line 11 from line 5 if line 11 is greater than line 3, enter 0 13 Subtract line 11 from line 5 if line 11 is greater than line 3, enter 0 14 Amount available for carryforward (multiply line 12 by 50% (.5)) 15 Amount of post-production credit available for refund (subtract line 14 from line 13) 16 Amount of post-production credit you want to be refunded (limited to the amount on line 15; see instructions) 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) 18 Name of partnership Partnership's EIN Credit amount allocated Total from additional sheet(s), if any Total credit amount allocated from partnerships for the current year (enter here and on line 2) 18 Total credit amount allocated from partnerships for the current year (enter here and on line 2) 19 Amount of credit to be claimed for 2018 (see instructions) 19 Amount of credit to be claimed for 2018 (see instructions)					
is less than line 9, enter 0)	·			9	
11 Post-production credit to be used this year (see instructions) 12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0. 13 Subtract line 11 from line 5. 14 Amount available for carryforward (multiply line 12 by 50% (.5)) 15 Amount of post-production credit available for refund (subtract line 14 from line 13) 16 Amount of post-production credit you want to be refunded (limited to the amount on line 15; see instructions) 16 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 Amount of refundable post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions) 18 Total from additional sheet(s), if any 19 Amount of credit to be claimed for 2018 (see instructions) 19 Amount of credit to be claimed for 2018 (see instructions)					
12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0	• ,				
13 Subtract line 11 from line 5					
14 Amount available for carryforward (multiply line 12 by 50% (.5))	·			2	
15 Amount of post-production credit available for refund (subtract line 14 from line 13)				3	
16 Amount of post-production credit you want to be refunded (limited to the amount on line 15; see instructions)	•			4	
see instructions)				5	
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) Part 4 – Amount of credit to be claimed in succeeding tax years 19 Amount of credit to be claimed for 2018 (see instructions)				6	
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) Part 4 – Amount of credit to be claimed in succeeding tax years 19 Amount of credit to be claimed for 2018 (see instructions)	17 Amount of refundable post-production credit you want to be applied to next year's tax				
Name of partnership Partnership's EIN Credit amount allocated Total from additional sheet(s), if any Total credit amount allocated from partnerships for the current year (enter here and on line 2) Part 4 – Amount of credit to be claimed in succeeding tax years 19 Amount of credit to be claimed for 2018 (see instructions)				7	
Total from additional sheet(s), if any	Part 3 – Partnership information (attach additional shee	ts as necessary; see instru	uctions)		
18 Total credit amount allocated from partnerships for the current year (enter here and on line 2)	Name of partnership Partnership's EIN		o's EIN	Credit amount allocated	
18 Total credit amount allocated from partnerships for the current year (enter here and on line 2)		•		•	
18 Total credit amount allocated from partnerships for the current year (enter here and on line 2)		•		•	
18 Total credit amount allocated from partnerships for the current year (enter here and on line 2)		•		•	
18 Total credit amount allocated from partnerships for the current year (enter here and on line 2)		•		•	
Part 4 – Amount of credit to be claimed in succeeding tax years 19 Amount of credit to be claimed for 2018 (see instructions)	Total from additional sheet(s), if any			•	
19 Amount of credit to be claimed for 2018 (see instructions)	18 Total credit amount allocated from partnerships for the curr	rent year (enter here and on	line 2) • 1	8	
19 Amount of credit to be claimed for 2018 (see instructions)	Part 4 – Amount of credit to be claimed in succeedir	ng tax years			
			_ 1	9	
Amount of dealt to be dailined for 2019 (see instructions)					
	Amount of credit to be claimed for 2019 (see instructions)		• <u>∠</u>	U	
A If you are claiming this credit as a corporate partner, mark an X in the box	A If you are claiming this credit as a corporate partner, mark a	an X in the box			

