



Department of Taxation and Finance

Claim for Empire State Film Production Credit

Tax Law – Sections 24 and 210-B.20

CT-248

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.

Certificate information

You **must** complete this section **and** submit a **separate** Form CT-248 for each certificate issued by the Governor's Office of Motion Picture and Television Department. **Submit** a copy of the certificate with your return.

A Film production credit allocation year •

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

C Certificate number (from your certificate of tax credit) •

Part 1: Calculation of credit (see instructions)

1	Credit amount for applications filed before January 1, 2025	•	1	
1a	Amount of line 1 available for the current tax year	•	1a	
2	Credit amount for applications filed on or after January 1, 2025	•	2	
2a	Enter the line 1a and line 2 totals from all additional Forms CT-248 ..	•	2a	
3	Credit available from prior years.....	•	3	
4	Credit from partnership(s) (from line 15).....	•	4	
4a	Add lines 1a, 2, 2a, 3, and 4	•	4a	
5	Credit recapture (see instructions)	•	5	
5a	Total credit available (subtract line 5 from line 4a; see instructions) ..	•	5a	

Part 2: Calculation of 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	
7	Tax credits claimed before this credit (if none enter 0; see instructions) ..	•	7	
8	Tax after application of credits (subtract line 7 from line 6)	•	8	
9	Fixed dollar minimum tax (see instructions)	•	9	
10	Limitation on the credit to be used this period (subtract line 9 from line 8; if line 8 is less than line 9, enter 0)	•	10	
11	Credit used for this tax year (enter the lesser of line 5a or line 10 here and on your franchise tax return).....	•	11	
12	Amount of credit available for refund (subtract line 11 from line 5a)	•	12	
13	Amount of credit to be refunded (limited to the amount on line 12; enter here and on your franchise tax return)	•	13	
14	Amount of credit to be applied as an overpayment to the next year's tax (subtract line 13 from line 12; enter here and on your franchise tax return)	•	14	

Part 3: Partnership information (see instructions)

A Name of partnership	B Partnerships's EIN	C Credit amount allocated
Total column C amounts from additional Forms CT-248, if any		
15	Total credit amount allocated from partnership(s) for the current year (Add amounts in column C; enter here and on line 4)	15

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Part 4: Amount of credit to be claimed in following tax years
(see instructions)

16	Amount of credit to be claimed for the second year (next year; <i>see instructions</i>)	•	16		
17	Amount of credit to be claimed for the third year (<i>see instructions</i>)	•	17		