



Department of Taxation and Finance

# Empire State Independent Film Production Credit

# CT-667

Tax Law – Sections 24-d and 210-B.20-a

All filers must enter tax period:

beginning  ending

Legal name of corporation	Employer identification number (EIN)
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File this form with Form CT-3, CT-3-A, or CT-3-S.

All filers **must** complete line A.

**A** Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) • Yes ☐ No ☐

**B** If you marked *No* on line A, and received a share of the credit from an entity that was **not** the entity listed on the certificate, provide the name and EIN of the partnership that you received the credit from.

Partnership name	Partnership EIN
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## Certificate information (see instructions)

You **must** complete this section **and** file a **separate** Form CT-667 for each certificate issued by the Governor's Office of Motion Picture and Television Development. **Submit** a copy of the certificate with your return.

**C** Name of certified entity ..... • **C**

**D** Employer identification number (EIN) ..... • **D**

**E** Certificate number ..... • **E**

**F** Allocation year ..... • **F**

## Schedule A: Calculation of credit

1	Independent film production credit from your certificate (see instructions) .....	•	1	
2	Enter the line 1 totals of all additional Forms CT-667, if any .....		2	
3	Share of independent film production credit from partnership (see instructions) .....	•	3	
4	Enter the line 3 totals of all additional Forms CT-667, if any .....		4	
5	Subtotal (add lines 1 through 4) .....		5	
6	Credit recapture (see instructions) .....	•	6	
7	Total available credit (see instructions) .....	•	7	

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**Schedule B: Calculation of credit used, refunded, or credited as an overpayment to the next tax year** (New York S corporations: do not complete this schedule.)

<b>8</b> Tax due before credits (see instructions) .....	<b>8</b>	
<b>9</b> Tax credits claimed before this credit (see instructions) .....	<b>9</b>	
<b>10</b> Tax after application of credits (subtract line 9 from line 8) .....	<b>10</b>	
<b>11</b> Fixed dollar minimum tax (see instructions) .....	<b>11</b>	
<b>12</b> Credit limitation (subtract line 11 from line 10; if line 11 is more than line 10, enter 0) .....	<b>12</b>	
<b>13</b> Credit used for this tax year (enter the lesser of line 7 or line 12 here and on your franchise tax return) .....	<b>13</b>	
<b>14</b> Unused tax credit available as a refund or as an overpayment (subtract line 13 from line 7).....	<b>14</b>	
<b>15</b> Amount of credit to be refunded (limited to the amount on line 14; enter here and on your franchise tax return) .....	<b>15</b>	
<b>16</b> Amount of credit to be applied as an overpayment to the next year's tax (subtract line 15 from line 14; enter here and on your franchise tax return) .....	<b>16</b>	

