



Empire State Independent  
Film Production Credit

Tax Law – Sections 24-d and 606 (gg-1)

IT-667

Names as shown on return	Identifying number as shown on return

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

All filers **must** complete line A.

**A** Are you claiming this credit as an individual (sole proprietor), partnership, or fiduciary of an estate or trust that earned the credit (not as a partner, shareholder, or beneficiary, receiving a share of the credit)? (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, identifying number, and type of entity that you received the credit from. For *Type*, enter **P** for partnership, **S** for New York S corporation, or **ET** for estate or trust.

Name of entity	Identifying number	Type

If you marked *Yes* on line A:  
Complete lines C through G, and Schedules A and D.  
**Fiduciary**, also complete Schedule C.

If you marked *No* on line A:  
Complete lines C through G, and Schedules B and D.  
**Fiduciary**, also complete Schedule C.

Certificate information (see instructions)

You **must** complete this section **and** submit a **separate** Form IT-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** Entity type (see instructions) ..... **F**

**G** Allocation year ..... **G**

Schedule A: Individual (including sole proprietor), partnership, and estate or trust  
(see instructions)

1 Independent film production credit from your certificate .....	1	.00
2 Enter the line 1 totals of all additional Forms IT-667, if any .....	2	.00
3 Total credit (add lines 1 and 2) .....	3	.00

**Individual and partnership:** Enter the line 3 amount on line 10.  
**Fiduciary:** Include the line 3 amount on line 7.



Schedule B: Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

4	Share of independent film production credit .....	4	.00
5	Enter the line 4 totals of all additional forms IT-667, if any .....	5	.00
6	Total credit (add lines 4 and 5) .....	6	.00

Fiduciary: Include the line 6 amount on line 7.  
All others: Enter the line 6 amount on line 11.

Schedule C: Beneficiary’s and fiduciary’s share of credit (see instructions)

7	Total (fiduciary: add line 3 and line 6) .....	7	.00
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A	B	C
Beneficiary’s name (same as on Form IT-205, Schedule C)	Identifying number	Share of credit
		.00
		.00
		.00
Total of column C amounts from all additional Forms IT-667, if any .....		.00

8	Share of credit allocated to beneficiaries (add column C amounts) .....	8	.00
9	Fiduciary’s share of credit (subtract line 8 from line 7; enter the result here and on line 12) ..	9	.00

Schedule D: Calculation of credit (see instructions)

Individual and partnership	10	Enter the amount from line 3 .....	10	.00
Partner, S corporation shareholder, beneficiary	11	Enter the amount from line 6 .....	11	.00
Fiduciary	12	Enter the amount from line 9 .....	12	.00
	13	Total credit (add lines 10, 11, and 12) .....	13	.00
	14	Recapture (see instructions) .....	14	.00
	15	Total available credit (subtract line 14 from line 13; see instructions)	15	.00