



Department of Taxation and Finance

Claim for Empire State Film Post-Production Credit

Tax Law – Sections 31 and 210-B.32

CT-261

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.

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

Certificate information

You **must** complete this section **and** submit a **separate** Form CT-261 for each certificate issued by the New York State Governor's Office of Motion Picture & Television Development. **Submit** a copy of the certificate of tax credit with your return.

B Certificate number

C Completion year

Part 1: Calculation of credit

1a	Credit amount for applications filed before January 1, 2025 (see instructions)	•	1a	
1b	Amount of line 1a available for the current tax year (see instructions)	•	1b	
1c	Credit amount for applications filed on or after January 1, 2025 (see instructions)	•	1c	
1d	Enter the line 1b and 1c totals from all additional Forms CT-261	•	1d	
1e	Credit from prior years (see instructions)	•	1e	
2	Credit from partnership(s) (from line 18; see instructions)	•	2	
3	Add lines 1b, 1c, 1d, 1e, and 2	•	3	
4	Unused credit carried over from the previous tax year (see instructions)	•	4	
5a	Add lines 3 and 4	•	5a	
5b	Credit recapture (see instructions)	•	5b	
5c	Total credit available (subtract line 5b from line 5a)	•	5c	

Part 2: Calculation of credit used, refunded, and carried forward (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 year (enter the lesser of line 5c or line 10 here and on your franchise tax return)	•	11	
12	Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0	•	12	
13	Subtract line 11 from line 5c	•	13	
14	Amount available for carryforward (multiply line 12 by 50% (.5))	•	14	
15	Amount of credit available for refund (subtract line 14 from line 13)	•	15	
16	Amount of credit to be refunded (limited to the amount on line 15; enter here and on your franchise tax return)	•	16	
17	Amount of credit to be applied as an overpayment to next year's tax (subtract line 16 from line 15; enter here and on your franchise tax return)	•	17	

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Part 3: Partnership information (see instructions)



A – Name of partnership	B – Partnership's EIN	C – Credit amount allocated
Total column C amounts from additional Forms CT-261, if any		
18 Total credit amount allocated from partnerships for the current year (add column C amounts; enter here and on line 2)		18

Part 4: Amount of credit to be claimed in following tax years

19 Amount of credit to be claimed for the second year (next year; see instructions)	19
20 Amount of credit to be claimed for the third year (see instructions)	20

