



Department of Taxation and Finance

Claim for Empire State Commercial Production Credit

Tax Law – Sections 28 and 210-B.23

CT-246

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-246 for each certificate issued from the Governor's Office of Motion Picture & Television Department. **Submit** a copy of the certificate with your return.

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

B Certificate number (from your certificate of tax credit)

C Completion year (from your certificate of tax credit)

Part 1: Calculation of commercial production credit available for use (see instructions)

1 Enter the amount of commercial production credit (see instructions)	•	1	<input type="text"/>
1a Enter the line 1 totals from all additional Forms CT-246.....	•	1a	<input type="text"/>
2 Commercial production credit from partnership(s) (from line 18)	•	2	<input type="text"/>
3 Add lines 1, 1a, and 2 (New York S corporations see instructions)	•	3	<input type="text"/>
4 Unused commercial production credit carried over from the previous tax year	•	4	<input type="text"/>
5 Total commercial production credit available in the current tax year (add lines 3 and 4)	•	5	<input type="text"/>

Part 2: Calculation of commercial production credit used, refunded, and carried forward (see instructions; New York S corporations do not complete this part)

6 Tax due before credits (see instructions)	•	6	<input type="text"/>
7 Tax credits claimed before the commercial production credit (if none, enter 0; see instructions)	•	7	<input type="text"/>
8 Tax after application of all other credits (subtract line 7 from line 6)	•	8	<input type="text"/>
9 Fixed dollar minimum tax (see instructions)	•	9	<input type="text"/>
10 Limitation on commercial production credit to be used this period (subtract line 9 from line 8; if line 8 is less than line 9, enter 0)	•	10	<input type="text"/>
11 Commercial production credit to be used this year (enter the lesser of line 5 or line 10 here and on your franchise tax return)	•	11	<input type="text"/>
12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0	•	12	<input type="text"/>
13 Subtract line 11 from line 5	•	13	<input type="text"/>
14 Amount available for carryforward (multiply line 12 by 50% (.5))	•	14	<input type="text"/>
15 Amount of commercial production credit available for refund (subtract line 14 from line 13)	•	15	<input type="text"/>
16 Amount of commercial production credit you want to be refunded (limited to the amount on line 15; enter here and on your franchise tax return)	•	16	<input type="text"/>
17 Amount of refundable commercial production credit you want to be applied to next year's tax (subtract line 16 from line 15; enter here and on your franchise tax return)	•	17	<input type="text"/>

Part 3: Partnership information (submit additional forms as necessary)

Name of partnership	Partnership's EIN	Credit amount allocated
<input type="text"/>	<input type="text"/>	<input type="text"/>
Total from additional forms, if any		• <input type="text"/>
18 Total credit amount allocated from partnerships (enter here and on line 2)		• 18 <input type="text"/>

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