



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)
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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; see instructions)	•	16	
17	Amount of credit to be claimed for the third year (see instructions)	•	17	

