



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) |
|---------------------------|--------------------------------------|

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 |
|------------------|-----------------|

## 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> |  |

