



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)

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 received from 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, if applicable (*from your certificate of tax credit; see instructions*) ..... •
- B** Film production credit allocation year, if applicable (*from the partnership's certificate of tax credit; see instr.*) ..... •
- C** If you are claiming this credit as a corporate partner, mark an **X** in the box ..... • ☐
- D** Certificate number (*from your certificate of tax credit*) ..... •

## Part 1: Calculation of credit (see instructions)

1	Film production credit (see instructions) .....	•	1	<input type="text"/>
2	Amount of line 1 available for the current tax year .....	•	2	<input type="text"/>
2a	Enter the line 2 totals from all additional Forms CT-248 .....	•	2a	<input type="text"/>
3	Credit available from prior years.....	•	3	<input type="text"/>
4	Film production credit from partnership(s) ( <i>from line 15</i> ) .....	•	4	<input type="text"/>
5	Total film production credit available in the current tax year ( <i>add lines 2, 2a, 3, and 4</i> ) .....	•	5	<input type="text"/>

## 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	<input type="text"/>
7	Tax credits claimed before this credit ( <i>if none enter 0; see instructions</i> ) .....	•	7	<input type="text"/>
8	Tax after application of credits ( <i>subtract line 7 from line 6</i> ) .....	•	8	<input type="text"/>
9	Fixed dollar minimum tax (see instructions) .....	•	9	<input type="text"/>
10	Limitation on the credit to be used this period ( <i>subtract line 9 from line 8; if line 8 is less than line 9, enter 0</i> ) .....	•	10	<input type="text"/>
11	Credit used for this tax year ( <i>enter the lesser of line 5 or line 10 here and on your franchise tax return</i> ) .....	•	11	<input type="text"/>
12	Amount of credit available for refund ( <i>subtract line 11 from line 5</i> ) .....	•	12	<input type="text"/>
13	Amount of credit to be refunded ( <i>limited to the amount on line 12; enter here and on your franchise tax return</i> ) .....	•	13	<input type="text"/>
14	Amount of credit to be applied as an overpayment to the next year's tax ( <i>subtract line 13 from line 12; enter here and on your franchise tax return</i> ) .....	•	14	<input type="text"/>

## 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 .....		<input type="text"/>
15 Total credit amount allocated from partnership(s) for the current year ( <i>Add amounts in column C; enter here and on line 4</i> ) .....		15 <input type="text"/>

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Part 4: Amount of credit to be claimed in succeeding tax years (see line 2 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	