



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

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	
7 Tax credits claimed before the commercial production credit (if none, enter 0; see instructions)	7	
8 Tax after application of all other credits (subtract line 7 from line 6)	8	
9 Fixed dollar minimum tax (see instructions)	9	
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	
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	
12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0	12	
13 Subtract line 11 from line 5	13	
14 Amount available for carryforward (multiply line 12 by 50% (.5))	14	
15 Amount of commercial production credit available for refund (subtract line 14 from line 13)	15	
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	
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	

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

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional forms, if any		
18 Total credit amount allocated from partnerships (enter here and on line 2)	18	

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