



Department of Taxation and Finance

Claim for Empire State Commercial Production Credit

Tax Law – §§ 28 and 210-B.23

CT-246

All filers must enter tax period:

beginning

LIAB_PRD_BEG_DT

ending

LIAB_PRD_END_DT

Legal name of corporation

LEGAL_NAME

Employer identification number (EIN)

EXT_TP_ID

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 Department of Economic Development. **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 CPC_PRTNR_IND ☐

B Certificate number (from your certificate of tax credit) CPC_CERT_NMBR

C Completion year (from your certificate of tax credit) CPC_CMPL_YR

Part 1: Calculation of commercial production credit available for use

1 Enter the amount of commercial production credit (see instructions)	1 CPC_CR_AMT	
1a Enter the line 1 totals from all additional Forms CT-246	1a CPC_ADDTL_CR_AMT	
2 Commercial production credit from partnerships (from line 18; see instructions)	2 CPC_PRTNR_AMT	
3 Add lines 1, 1a, and 2 (New York S corporations, see instructions)	3 CPC_TOT_AMT	
4 Unused commercial production credit carried over from the previous tax year's Form CT-246	4 CPC_PRIOR_AMT	
5 Total commercial production credit available in the current tax year (add lines 3 and 4)	5 CPC_TOT_AVL_AMT	

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

6 Tax due before credits (see instructions)	6 CPC_TX_B4CR_AMT	
7 Tax credits claimed before the commercial production credit (if none, enter 0; see instructions)	7 CPC_OCR_AMT	
8 Tax after application of all other credits (subtract line 7 from line 6)	8 CPC_CAPCO_TX_AMT	
9 Fixed dollar minimum tax (see instructions)	9 CPC_FIXED_MIN_AMT	
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 CPC_LMT_AMT	
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 CPC_USED_AMT	
12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0	12 CPC_REMAIN_AMT	
13 Subtract line 11 from line 5	13 CPC_UNUSED_AMT	
14 Amount available for carryforward (multiply line 12 by 50% (0.5))	14 CPC_CRYF_AMT	
15 Amount of commercial production credit available for refund (subtract line 14 from line 13)	15 CPC_AVL_RFND_AMT	
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 CPC_RFND_AMT	
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 CPC_CR_2_NXT_AMT	

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

Name of partnership		EIN_ID	Partnership's EIN	AMOUNT	Credit amount allocated
CT246PSHIPINFO	prtnShipInfo	NAME	CPC_PT_EIN_1_ID	CPC_PRTNR_1_AMT	
Total from additional forms, if any				CPC_PRTNR_5_AMT	
18 Total credit amount allocated from partnerships (enter here and on line 2)				18 CPC_TOT_PRTNR_AMT	

