

All filers must enter tax period: beginning ending

Legal name of corporation LEGAL_NAME	Employer identification number (EIN) EXT_TP_ID
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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 Department of Economic Development. **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	FILM_CUR_AMT	
1a Amount of line 1 available for the current tax year	1a	FILM_CRDT_AMT	
2 Credit amount for applications filed on or after January 1, 2025	2	FILM_CRDT_AFT_AMT	
2a Enter the line 1a and line 2 totals from all additional Forms CT-248	2a	FILM_ADDTL_CR_AMT	
3 Credit available from prior years.....	3	FILM_PRR_EARN_AMT	
4 Credit from partnerships (from line 15)	4	FILM_PRTN_AMT	
4a Add lines 1a through 4	4a	FILM_SHR_TOT_AMT	
5 Credit recapture (see instructions)	5	FILM_RECAP_CR_AMT	
5a Total credit available (subtract line 5 from line 4a; see instructions)	5a	FILM_AVL_AMT	

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	FILM_TX_B4CR_AMT	
7 Tax credits claimed before this credit (if none enter 0; see instructions)	7	FILM_OCR_AMT	
8 Tax after application of credits (subtract line 7 from line 6)	8	FILM_TX_AFTCR_AMT	
9 Fixed dollar minimum tax (see instructions)	9	FILM_FIXED_MIN_AMT	
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	FILM_LMT_AMT	
11 Credit used for this tax year (enter the lesser of line 5a or line 10 here and on your franchise tax return).....	11	FILM_USED_AMT	
12 Amount of credit available for refund (subtract line 11 from line 5a)	12	FILM_AVL_RFND_AMT	
13 Amount of credit to be refunded (limited to the amount on line 12; enter here and on your franchise tax return)	13	FILM_RFND_AMT	
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	FILM_NXT_PRD_AMT	

Part 3: Partnership information (see instructions)

CT248SHIPINFO	A Name of partnership	B Partnerships's EIN	C Credit amount allocated
prtnShipInfo	NAME	EIN_ID	AMOUNT
Total column C amounts from additional Forms CT-248, if any			FILM_TOT_ADDL_AMT
15 Total credit amount allocated from partnerships for the current year (Add amounts in column C; enter here and on line 4)			15 Same as Line 4

BAR_ID_CODE

516001260099



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	FILM_NXT_1_CR_AMT	
17	Amount of credit to be claimed for the third year (see instructions)	•	17	FILM_NXT_2_CR_AMT	