

CT-261

Department of Taxation and Finance

Claim for Empire State Film
Post-Production Credit

Tax Law – §§ 31 and 210-B.32

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.

A If you are claiming this credit as a corporate partner, mark an **X** in the box..... POSTP_PRTNR_IND ☐

Certificate information

You **must** complete this section **and** submit a **separate** Form CT-261 for each certificate issued by the Department of Economic Development. **Submit** a copy of the certificate of tax credit with your return.

B Certificate number POSTP_CERT_NMBR

C Completion year POSTP_CMPL_YR

Part 1: Calculation of credit

1a	Credit amount for applications filed before January 1, 2025 (see instructions)	1a	POSTP_CUR_AMT	
1b	Amount of line 1a available for the current tax year (see instructions)	1b	POSTP_CRDT_AMT	
1c	Credit amount for applications filed on or after January 1, 2025 (see instructions)	1c	POSTP_CRDT_AFT_AMT	
1d	Enter the line 1b and 1c totals from all additional Forms CT-261	1d	POSTP_ADDTL_CR_AMT	
1e	Credit from prior years (see instructions)	1e	POSTP_PRIOR_AMT	
2	Credit from partnerships (from line 18; see instructions)	2	POSTP_PRTN_AMT	
3	Add lines 1b through 2	3	POSTP_TOT_AMT	
4	Unused credit carried over from the previous tax year (see instructions)	4	POSTP_PRR_AMT	
5a	Add lines 3 and 4	5a	POSTP_TOT_CR_AMT	
5b	Credit recapture (see instructions)	5b	POSTP_RECAP_CR_AMT	
5c	Total credit available (subtract line 5b from line 5a)	5c	POSTP_AVL_AMT	

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

6	Tax due before credits (see instructions)	6	POSTP_TXB4_CR_AMT	
7	Tax credits claimed before this credit (if none, enter 0; see instructions)	7	POSTP_OCR_AMT	
8	Tax after application of credits (subtract line 7 from line 6)	8	POSTP_AFT_OCR_AMT	
9	Fixed dollar minimum tax (see instructions)	9	POSTP_FIX_MTX_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	POSTP_LMT_AMT	
11	Credit used for this year (enter the lesser of line 5c or line 10 here and on your franchise tax return)	11	POSTP_USED_AMT	
12	Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0	12	POSTP_REMAIN_AMT	
13	Subtract line 11 from line 5c	13	POSTP_UNUSED_AMT	
14	Amount available for carryforward (multiply line 12 by 50% (.5))	14	POSTP_AVL_CRYF_AMT	
15	Amount of credit available for refund (subtract line 14 from line 13)	15	POSTP_AVL_RFND_AMT	
16	Amount of credit to be refunded (limited to the amount on line 15; enter here and on your franchise tax return)	16	POSTP_RFND_AMT	
17	Amount of credit to be applied as an overpayment to next year's tax (subtract line 16 from line 15; enter here and on your franchise tax return)	17	POSTP_NXT_PRD_AMT	

BAR_ID_CODE

539001260099



Part 3: Partnership information (see instructions)

CT261PSHIPINFO

p rtnShipInfo

A – Name of partnership

EIN_ID

B – Partnership's EIN

AMOUNT

C – Credit amount allocated

	NAME	POSTP_PT_EIN_1_ID	POSTP_PRTN_1_AMT
Total column C amounts from additional Forms CT-261, if any			POSTP_ADDL_TOT_AMT
18	Total credit amount allocated from partnerships for the current year (add column C amounts; enter here and on line 2)		18 POSTP_PRTN_TOT_AMT

Part 4: Amount of credit to be claimed in following tax years

19	Amount of credit to be claimed for the second year (next year; see instructions)	19	POSTP_NXT_1_CR_AMT
20	Amount of credit to be claimed for the third year (see instructions)	20	POSTP_NXT_2_CR_AMT