



Department of Taxation and Finance

Empire State Digital Gaming Media Production Credit

Tax Law – Sections 45 and 210-B(55)

CT-660

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.

All filers **must** complete lines A through D.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) • Yes ☐ No ☐

C corporations

If Yes, complete lines B through D, and Schedules A and B.

If No, and you are claiming this credit as a corporate partner, complete lines B through D, and Schedules A through C.

New York S corporations

If Yes, complete lines B through D, and Schedule A.

If No, and you are claiming this credit as a corporate partner, complete lines B through D, and Schedules A and C.

Certificate informationOn lines B through D below, enter the information from your certificate of tax credit. Submit a **separate** Form CT-660 for each certificate issued from Empire State Development (ESD) (see instructions). **Submit** a copy of the certificate with your return.**B** Name and EIN of the entity.

Name of entity

• ESDG_ENT_NAME

EIN

• ESDG_EIN_ID

C Certificate number • ESDG_CERT_NMBR**D** Allocation year • ESDG_ALLOC_YR**Schedule A: Calculation of credit** (see instructions)

1 Enter the credit amount listed on your certificate issued by ESD	1 ESDG_CERT_AMT
2 Enter the line 1 totals of all additional Forms CT-660	2 ESDG_ADDTL_TOT_AMT
3 Credit allocated from partnerships (partners in a partnership enter amount from line 15)	3 Same as Line 15
4 Total credit before limitation (add lines 1, 2, and 3)	4 ESDG_CRB4_LIM_AMT
5 Credit after limitation (New York S corporations see instructions; all others enter the lesser of line 4 or \$1,500,000)	5 ESDG_TOT_CR_AMT



Schedule B: Calculation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: do not complete this schedule)

6	Tax due before credits (see instructions)	6	ESDG_TXB4_CR_AMT	
7	Tax credits claimed before this credit (if none, enter 0; see instructions)	7	ESDG_OCR_AMT	
8	Tax after application of credits (subtract line 7 from line 6)	8	ESDG_TXAFT_APL_AMT	
9	Fixed dollar minimum tax (see instructions)	9	ESDG_FIX_MIN_AMT	
10	Credit limitation (subtract line 9 from line 8; if line 9 is more than line 8, enter 0)	10	ESDG_CR_LMT_AMT	
11	Credit used for this tax year (enter the lesser of line 10 or line 5; enter here and on your franchise tax return)	11	ESDG_USED_AMT	
12	Unused tax credit available as a refund or as an overpayment (subtract line 11 from line 5)	12	ESDG_UNUSED_AMT	
13	Amount of credit to be refunded (limited to the amount on line 12; enter here and on your franchise tax return)	13	ESDG_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	ESDG_CR_2_NXT_AMT	

Schedule C: Partnership information (see instructions)

A Name of partnership		B Partnership's EIN	C Credit amount allocated
CT660PSHIPINFO			
prtShipInfo	NAME	EIN_ID	AMOUNT
Total of column C amounts from additional Forms CT-660, if any.....			ESDG_ADDL_C_CR_AMT
15 Total credit allocated from partnership(s) (add column C amounts; enter here and on line 3)			15 ESDG_PART_C_AMT

