



Department of Taxation and Finance

Empire State Independent Film Production Credit

CT-667

Tax Law – §§ 24-d and 210-B.20-a

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 line A.

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 ☐

B If you marked *No* on line A, and received a share of the credit from an entity that was **not** the entity listed on the certificate, provide the name and EIN of the partnership that you received the credit from.

Partnership name

IFP_PRTNR_NAME

Partnership EIN

IFP_PRTNR_EIN_ID

Certificate information (see instructions)

You **must** complete this section **and** file a **separate** Form CT-667 for each certificate issued by the Department of Economic Development. **Submit** a copy of the certificate with your return.

C Name of certified entity • **C** IFP_ENT_NAME

D Employer identification number (EIN) • **D** IFP_EIN_ID

E Certificate number • **E** IFP_CERT_NMBR

F Allocation year • **F** IFP_ALLOC_YR

Schedule A: Calculation of credit

1 Independent film production credit from your certificate (see instructions)	•	1 IFP_CERT_AMT
2 Enter the line 1 totals of all additional Forms CT-667, if any		2 IFP_ADDL_TOT_AMT
3 Share of independent film production credit from partnership (see instructions)	•	3 IFP_PRTNR_AMT
4 Enter the line 3 totals of all additional Forms CT-667, if any		4 IFP_A_ADDL_TOT_AMT
5 Subtotal (add lines 1 through 4)		5 IFP_SUBTOT_AMT
6 Credit recapture (see instructions)	•	6 IFP_RECAP_AMT
7 Total available credit (subtract line 6 from line 5, see instructions)	•	7 IFP_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.)

8 Tax due before credits (see instructions)	8	IFP_TXB4_CR_AMT	
9 Tax credits claimed before this credit (see instructions)	9	IFP_OCR_AMT	
10 Tax after application of credits (subtract line 9 from line 8)	10	IFP_TXAFT_APL_AMT	
11 Fixed dollar minimum tax (see instructions)	11	IFP_FIX_MIN_AMT	
12 Credit limitation (subtract line 11 from line 10; if line 11 is more than line 10, enter 0)	12	IFP_CR_LMT_AMT	
13 Credit used for this tax year (enter the lesser of line 7 or line 12 here and on your franchise tax return)	13	IFP_USED_AMT	
14 Unused tax credit available as a refund or as an overpayment (subtract line 13 from line 7).....	14	IFP_UNUSED_AMT	
15 Amount of credit to be refunded (limited to the amount on line 14; enter here and on your franchise tax return)	15	IFP_RFND_AMT	
16 Amount of credit to be applied as an overpayment to the next year's tax (subtract line 15 from line 14; enter here and on your franchise tax return)	16	IFP_CR_2_NXT_AMT	

