



CT-261

Staple forms here

New York State Department of Taxation and Finance

Claim for Empire State Film Post-Production Credit

Tax Law — Article 1, Section 31 and Article 9-A, Section 210.41

All filers must enter tax period:

beginning ending

Legal name of corporation	Employer identification number (EIN)
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Attach to Form CT-3, CT-3-A, or CT-3-S.

Part 1 — Computation of post-production credit available for use *(see instructions)*

1 Enter the amount of post-production credit <i>(see instructions)</i>	•	1.	
2 Post-production credit from partnership(s) <i>(from line 18)</i>	•	2.	
3 Add lines 1 and 2 <i>(New York S corporations see instructions)</i>	•	3.	
4 Unused post-production credit carried over from the previous tax year	•	4.	
5 Total post-production credit available in the current tax year <i>(add lines 3 and 4)</i>	•	5.	

Part 2 — Computation of post-production credit used, refunded, and carried forward *(see instructions; New York S corporations do not complete this part)*

6 Tax due before credits <i>(see instructions)</i>		6.	
7 Tax credits claimed before the post-production credit <i>(if none, enter 0; see instructions)</i>	•	7.	
8 Tax after application of all other credits <i>(subtract line 7 from line 6)</i>		8.	
9 Fixed dollar minimum tax <i>(from Form CT-3 or Form CT-3-A)</i>		9.	
10 Limitation on post-production credit to be used this period <i>(subtract line 9 from line 8; if line 8 is less than line 9, enter 0)</i>	•	10.	
11 Post-production credit to be used this year <i>(see instructions)</i>	•	11.	
12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0	•	12.	
13 Subtract line 11 from line 5	•	13.	
14 Amount available for carryforward <i>(multiply line 12 by 50% (.5))</i>	•	14.	
15 Amount of post-production credit available for refund <i>(subtract line 14 from line 13)</i>	•	15.	
16 Amount of post-production credit you want to be refunded <i>(limited to the amount on line 15; see instructions)</i>	•	16.	
17 Amount of refundable post-production credit you want to be applied to next year's tax <i>(subtract line 16 from line 15; see instructions)</i>	•	17.	

Part 3 — Partnership information *(attach additional sheets as necessary)*

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s), if any		•
18 Total credit amount allocated from partnerships <i>(enter here and on line 2)</i>		• 18.

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