



Claim for Empire State Film Post-Production Credit

IT-261

Tax Law – Section 31, Section 606(qq)

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Taxpayer identification number
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Part 1 – Computation of credit (see instructions)

1 Empire State film post-production credit (submit a copy of the certificate of tax credit from the Governor's Office for Motion Picture and Television Development; see instructions)	1	.00
2 Amount of credit from line 1 available for the 2015 tax year (see instructions)	2	.00
3 Partner, shareholder, beneficiary share of credit from Part 2, line 19	3	.00
4 Credits available from prior years (see instructions)	4	.00
5 Add lines 2, 3, and 4	5	.00
6 Fiduciary: Enter the amount of credit allocated to beneficiaries from Part 3, column C	6	.00
7 Total Empire State film post-production credit (subtract line 6 from line 5)	7	.00
Partnerships: Enter the line 7 amount and code 356 on Form IT-204, line 147. All others: Continue with line 8.		
8 Enter amount from Form IT-201, line 39; Form IT-203, line 46; or Form IT-205, line 8 if a resident, or line 9 if a nonresident or part-year resident	8	.00
9 Form IT-201 and IT-203 filers: Enter amount from Form IT-201-ATT, line 21; Form IT-203-ATT, line 20. Form IT-205 filers: Enter any credits shown on line 1 of the <i>Addbacks worksheet</i> in the instructions for Form IT-205, line 12.	9	.00
10 Add lines 8 and 9.....	10	.00
11 Other credits (see instructions)	11	.00
12 Subtract line 11 from line 10.....	12	.00
13 Nonrefundable portion of credit (see instructions)	13	.00
14 Subtract line 13 from line 7 (see instructions)	14	.00
15 Multiply line 14 by 50% (.5)	15	.00
16 Unused credit from 2014 carryover (if applicable; see instructions)	16	.00
17 Refundable portion of credit (see instructions)	17	.00
18 Subtract line 15 from line 14. This is the amount of credit to be carried forward to next year.....	18	.00

Part 2 – Partnership, New York S corporation, and estate and trust information (see instructions)

For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

A – Name of entity	B – Type	C – Employer identification number	D – Share of current year's credit
			.00
			.00
			.00

19 Total credit amount for current year (Add amounts in column D; include amounts from additional sheets. Enter here and on line 3 above.)	19	.00
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Part 3 – Beneficiary's and fiduciary's share of Empire State film post-production credit (see instructions)

A – Beneficiary's name (same as on Form IT-205, Schedule C)	B – Identifying number	C – Share of current year's credit
Total		.00
		.00
		.00
Fiduciary		.00



Part 4 – Amount of credit to be claimed in succeeding tax years (see instructions)

20 Amount of credit to be claimed for 2016 (see instructions)	20		.00
21 Amount of credit to be claimed for 2017 (see instructions)	21		.00

