Claim for Empire State Commercial Production Credit

IT-246

Tax Law – Section 28, Section 606(jj)

NEW YORK STATE 2019

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

Name(s) as shown on return	Taxpayer identification number

Part 1 – Computation of credit

1	Empire State commercial production credit *(submit a copy of the certificate(s) of tax credit from the Governor's Office of Motion Picture & Television Development)*	**1**	.00
2	Partner, shareholder, beneficiary share of credit from Part 2, line 17	**2**	.00
3	Add lines 1 and 2 *(fiduciaries: see instructions)*	**3**	.00
4	**Fiduciaries:** Enter the credit allocated to beneficiaries from Part 3, column C	**4**	.00
5	Total Empire State commercial production credit *(subtract line 4 from line 3)*	**5**	.00

Partnerships: Enter the line 5 amount and code *355* on Form IT-204, line 147.
All others: Continue with line 6.

6	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	**6**	.00
7	**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 *Addbacks worksheet* in the instructions for Form IT-205, line 12.	**7**	.00
8	Add lines 6 and 7..	**8**	.00
9	Other credits *(see instructions)*	**9**	.00
10	Subtract line 9 from line 8..	**10**	.00
11	**Nonrefundable portion** of credit *(see instructions)*	**11**	.00
12	Subtract line 11 from line 5 *(see instructions)*	**12**	.00
13	Multiply line 12 by 50% (.5)	**13**	.00
14	Prior-year carryover *(from last year's Form IT-246)*	**14**	.00
15	**Refundable portion** of credit *(see instructions)*	**15**	.00
16	Subtract line 13 from line 12. This is the amount of credit to be **carried forward** to next year.....	**16**	.00

Part 2 – Partnership, New York S corporation, and estate and trust information

For *Type,* enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust *(see instructions).*

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

17	**Total** *(Add amounts in column D; include amounts from additional sheets. Enter here and on line 2 above.)* …	**17**	.00

Part 3 – Beneficiary's and fiduciary's share of Empire State commercial production credit

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