

Claim for Empire State Film Post-Production Credit

CT-261

Tax Law - Sections 31 and 210-B.32

	All filers must	enter tax period:	
	beginning	en	ding
Legal name of corporation		Employer identific	cation number (EIN)
Attach to Form CT-3, CT-3-A, or CT-3-S.			
Part 1 – Computation of post-production credit ava	nilable for use		
la Enter the amount of post-production credit (see instruction	c)	• 1:	2
1b Amount of line 1a available for the current tax year (see <i>in</i>		_	
C Post-production credit from prior years (see instructions)	•		
2 Post-production credit from partnership(s) (from line 18; se			2
3 Add lines 1b, 1c, and 2 (New York S corporations see instruc			3
 4 Unused post-production credit carried over from the prev 			4
5 Total post-production credit available in the current tax yes			5
Part 2 – Computation of post-production credit use			
complete this part)		T	
6 Tax due before credits (see instructions)			6
7 Tax credits claimed before the post-production credit (if no			7
8 Tax after application of all other credits (subtract line 7 from			8
9 Fixed dollar minimum tax (see instructions)			9
10 Limitation on post-production credit to be used this period			
is less than line 9, enter 0)			
Post-production credit to be used this year (see instruction			
Subtract line 11 from line 3; if line 11 is greater than line 3		_	
Subtract line 11 from line 5			
14 Amount available for carryforward (multiply line 12 by 50% (
45 Amount of post-production credit available for refund (sub			5
6 Amount of post-production credit you want to be refunded see instructions)			6
17 Amount of refundable post-production credit you want to	be applied to next year's ta	x	
(subtract line 16 from line 15; see instructions)		• 1	7
Part 3 – Partnership information (attach additional she	ets as necessary; see instr	uctions)	
Name of partnership Pa		o's EIN	Credit amount alloc
	•		•
	•		•
	•		•
	•		•
Total from additional sheet(s), if any			
18 Total credit amount allocated from partnerships for the cu	ırrent year <i>(enter here and or</i>	line 2) ● 1	8
Part 4 – Amount of credit to be claimed in succeed	ing tax years		
19 Amount of credit to be claimed for 2022 (see instructions).		• 1	9
20 Amount of credit to be claimed for 2023 (see instructions).			
in the second se			<u>- 1</u>
A If you are claiming this credit as a corporate partner, mark	an X in the box		
	7 010 00/		
E20001210001			

