Department of Taxation and Finance

Claim for Empire State Film Post-Production Credit

Tax Law – Sections 31 and 210-B.32

CT-261

All filers must enter tax period:

beginning _____ ending _____

Legal name of corporation	Employer identification number (EIN)

Attach to Form CT-3, CT-3-A, or CT-3-S.

Part 1 – Computation of post-production credit available for use

1a	Enter the amount of post-production credit *(see instructions)*	**1a**	
1b	Amount of line 1a available for the current tax year *(see instructions)*	**1b**	
1c	Post-production credit from prior years *(see instructions)*	**1c**	
2	Post-production credit from partnership(s) *(from line 18; see instructions)*	**2**	
3	Add lines 1b, 1c, and 2 *(New York S corporations see instructions)*	**3**	
4	Unused post-production credit carried over from the previous tax year *(see instructions)*	**4**	
5	Total post-production credit available in the current tax year *(add lines 3 and 4)*	**5**	

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

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

Part 3 – Partnership information *(attach additional sheets as necessary; see instructions)*

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s), if any		

18	Total credit amount allocated from partnerships for the current year *(enter here and on line 2)*	**18**	

Part 4 – Amount of credit to be claimed in succeeding tax years

19	Amount of credit to be claimed for 2023 *(see instructions)*	**19**	
20	Amount of credit to be claimed for 2024 *(see instructions)*	**20**	

A If you are claiming this credit as a corporate partner, mark an ***X*** in the box ☐

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