



Department of Taxation and Finance

# Claim for Empire State Commercial Production Credit

Tax Law – Sections 28 and 210-B.23

CT-246

All filers must enter tax period:

beginning  ending 

Legal name of corporation

Employer identification number (EIN)

File this form with Form CT-3, CT-3-A, or CT-3-S.

## Certificate information

You **must** complete this section **and** submit a **separate** Form CT-246 for each certificate issued from the Governor's Office of Motion Picture & Television Department. **Submit** a copy of the certificate with your return.

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

B Certificate number (*from your certificate of tax credit*) .....

C Completion year (*from your certificate of tax credit*) .....

## Part 1: Calculation of commercial production credit available for use (see instructions)

1	Enter the amount of commercial production credit ( <i>see instructions</i> ) .....	<input type="text"/>	1
1a	Enter the line 1 totals from all additional Forms CT-246.....	<input type="text"/>	1a
2	Commercial production credit from partnership(s) ( <i>from line 18</i> ) .....	<input type="text"/>	2
3	Add lines 1, 1a, and 2 ( <i>New York S corporations see instructions</i> ) .....	<input type="text"/>	3
4	Unused commercial production credit carried over from the previous tax year .....	<input type="text"/>	4
5	Total commercial production credit available in the current tax year ( <i>add lines 3 and 4</i> ) .....	<input type="text"/>	5

## Part 2: Calculation of commercial 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> ) .....	<input type="text"/>	6
7	Tax credits claimed before the commercial production credit ( <i>if none, enter 0; see instructions</i> ) .....	<input type="text"/>	7
8	Tax after application of all other credits ( <i>subtract line 7 from line 6</i> ) .....	<input type="text"/>	8
9	Fixed dollar minimum tax ( <i>see instructions</i> ) .....	<input type="text"/>	9
10	Limitation on commercial 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> ) .....	<input type="text"/>	10
11	Commercial production credit to be used this year ( <i>enter the lesser of line 5 or line 10 here and on your franchise tax return</i> ) .....	<input type="text"/>	11
12	Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0 .....	<input type="text"/>	12
13	Subtract line 11 from line 5 .....	<input type="text"/>	13
14	Amount available for carryforward ( <i>multiply line 12 by 50% (.5)</i> ) .....	<input type="text"/>	14
15	Amount of commercial production credit available for refund ( <i>subtract line 14 from line 13</i> ) .....	<input type="text"/>	15
16	Amount of commercial production credit you want to be refunded ( <i>limited to the amount on line 15; enter here and on your franchise tax return</i> ) .....	<input type="text"/>	16
17	Amount of refundable commercial production credit you want to be applied to next year's tax ( <i>subtract line 16 from line 15; enter here and on your franchise tax return</i> ) .....	<input type="text"/>	17

## Part 3: Partnership information (submit additional forms as necessary)

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

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