



## Claim for Empire State Commercial Production Credit

Tax Law – Sections 28 and 606(jj)

IT-246

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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## Certificate information

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

All filers must complete Lines A and B.

A Certificate number (from your certificate of tax credit) ..... A B Completion year (from your certificate of tax credit) ..... B 

## Part 1: Calculation of credit

1 Empire State commercial production credit (see instructions) .....	1	.00
1a Enter the line 1 totals from all additional Forms IT-246 .....	1a	.00
2 Partner, shareholder, beneficiary share of credit from Part 2, line 17 .....	2	.00
3 Add lines 1, 1a, and 2 (fiduciaries: see instructions) .....	3	.00
4 <b>Fiduciaries:</b> 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
<b>Partnerships:</b> Enter the line 5 amount and code <b>355</b> on Form IT-204, line 147. <b>All others:</b> 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 <b>Form IT-201 and IT-203 filers:</b> Enter amount from Form IT-201-ATT, line 21; Form IT-203-ATT, line 20. <b>Form IT-205 filers:</b> Enter any credits shown on line 1 of the <i>Addbacks worksheet</i> 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 <b>Nonrefundable portion</b> 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 <b>Refundable portion</b> of credit (see instructions) .....	15	.00
16 Subtract line 13 from line 12. This is the amount of credit to be <b>carried forward</b> 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
17 <b>Total</b> (Add amounts in column D; include amounts from additional forms. Enter here and on line 2 above.) ....			.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

