



Department of Taxation and Finance

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 (<i>see instructions</i>)	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 (<i>fiduciaries: see instructions</i>)	3 .00
4 Fiduciaries: Enter the credit allocated to beneficiaries from Part 3, column C	4 .00
5 Total Empire State commercial production credit (<i>subtract line 4 from line 3</i>)	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 <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 (<i>see instructions</i>)	9 .00
10 Subtract line 9 from line 8.....	10 .00
11 Nonrefundable portion of credit (<i>see instructions</i>)	11 .00
12 Subtract line 11 from line 5 (<i>see instructions</i>)	12 .00
13 Multiply line 12 by 50% (.5)	13 .00
14 Prior-year carryover (<i>from last year's Form IT-246</i>)	14 .00
15 Refundable portion of credit (<i>see instructions</i>)	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 informationFor 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 Total (<i>Add amounts in column D; include amounts from additional forms. Enter here and on line 2 above.</i>)	17		.00

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

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

