



Department of Taxation and Finance

Claim for Empire State Film Production Credit

Tax Law – Sections 24 and 606 (gg)

IT-248

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-248 for each certificate issued by the Governor's Office of Motion Picture and Television Department. **Submit** a copy of the certificate with your return.

A Empire State film production credit allocation year, if applicable (see <i>instructions</i>)	A
B Certificate number	B

Part 1: Calculation of credit

1 Credit amount for applications filed before January 1, 2025 (see <i>instructions</i>)	1	.00
1a Amount of credit from line 1 available for the current tax year (see <i>instructions</i>)	1a	.00
2 Credit amount for applications filed on or after January 1, 2025 (see <i>instructions</i>)	2	.00
2a Enter the line 1a and line 2 totals from all additional Forms IT-248	2a	.00
3 Partner, shareholder, beneficiary share of credit from line 8	3	.00
4 Credits allowed from prior years (see <i>instructions</i>)	4	.00
5 Add lines 1a, 2, 2a, 3, and 4	5	.00
6 Fiduciary: Enter the credit allocated to beneficiaries from Part 3, column C	6	.00
7 Subtract line 6 from line 5	7	.00
7a Credit recapture (see <i>instructions</i>)	7a	.00
7b Total credit (subtract line 7a from 7; see <i>instructions</i>)	7b	.00

Part 2: Partnership, New York S corporation, and estate and trust information (see *instructions*)For Type, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

A Name of entity	B Type	C Employer identification number	D Share of current year's credit
			.00
8 Total (Add amounts in column D; include amounts from additional Forms IT-248, if any. Enter here and on line 3 above.)			8 .00

Part 3: Beneficiary's and fiduciary's share of credit (see *instructions*)

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

Part 4: Amount of credit to be claimed in following tax years (see *instructions*)

9 Amount of credit to be claimed for the second year (next year; see <i>instructions</i>)	9	.00
10 Amount of credit to be claimed for the third year (see <i>instructions</i>)	10	.00

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