



Department of Taxation and Finance

Claim for Empire State Film Post-Production Credit

IT-261

Tax Law – Sections 31 and 606(qq)

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-261 for each certificate issued by the New York State Governor's Office of Motion Picture & Television Development. **Submit** a copy of the certificate with your return.

A Certificate number A B Completion year B **Part 1: Calculation of credit (see instructions)**

1 Credit amount for applications filed before January 1, 2025 (see instructions)	1 .00
1a Amount of credit from line 1 available for the current tax year (see instructions)	1a .00
2 Credit amount for applications filed on or after January 1, 2025 (see instructions)	2 .00
2a Enter the line 1a and line 2 totals from all additional Forms IT-261	2a .00
3 Partner, shareholder, beneficiary share of credit (enter the amount from Part 2, line 19)	3 .00
4 Credits available from prior years (see instructions)	4 .00
5 Add lines 1a, 2, 2a, 3, and 4	5 .00
6 Fiduciary: Enter the amount of credit allocated to beneficiaries from Part 3, column C	6 .00
7 Subtract line 6 from line 5	7 .00
7a Credit recapture (see instructions)	7a .00
7b Subtract line 7a from line 7 (see instructions)	7b .00
8 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	8 .00
9 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.	9 .00
10 Add lines 8 and 9.	10 .00
11 Other credits (see instructions)	11 .00
12 Subtract line 11 from line 10.	12 .00
13 Nonrefundable portion of credit (see instructions)	13 .00
14 Subtract line 13 from line 7b (see instructions)	14 .00
15 Multiply line 14 by 50% (.5)	15 .00
16 Unused credit carried over from last year (if applicable; see instructions)	16 .00
17 Refundable portion of credit (see instructions)	17 .00
18 Subtract line 15 from line 14. This is the amount of credit to be carried forward to next year....	18 .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
19 Total (Add amounts in column D; include amounts from additional Forms IT-261, if any. Enter here and on line 3 above.)	19		.00

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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)

20 Amount of credit to be claimed for the second year (next year; see instructions)	20	.00
21 Amount of credit to be claimed for the third year (see instructions)	21	.00

