



Claim for Empire State Film Post-Production Credit

IT-261

Tax Law — Section 31, Section 606(qq)

Attach this form to Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return

Taxpayer identification number

Part 1 — Computation of credit

1 Empire State film post-production credit (attach a copy of the certificate(s) of tax credit from the Governor's Office for Motion Picture and Television Development)	1.		.	
2 Partner, shareholder, beneficiary share of credit from Part 2, line 17	2.		.	
3 Add lines 1 and 2.....	3.		.	
4 Fiduciary: Enter the credit allocated to beneficiaries from Part 3, column C	4.		.	
5 Total Empire State film post-production credit (subtract line 4 from line 3)	5.		.	
Partnerships: Enter the line 5 amount and code 356 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.		.	
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.		.	
8 Add lines 6 and 7.....	8.		.	
9 Other credits (see instructions)	9.		.	
10 Subtract line 9 from line 8.....	10.		.	
11 Nonrefundable portion of credit (see instructions).....	11.		.	
12 Subtract line 11 from line 5 (see instructions)	12.		.	
13 Multiply line 12 by 50% (.5)	13.		.	
14 Prior-year carryover (if applicable).....	14.		.	
15 Refundable portion of credit (see instructions)	15.		.	
16 Subtract line 13 from line 12. This is the amount of credit to be carried forward to next year	16.		.	

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 (attach additional sheets if necessary).

A — Name of entity	B — Type	C — Employer identification number	D — Share of credit
17 Total (Add amounts in column D; include amounts from attached sheets. Enter here and on line 2 above.) ...	17.		

Part 3 — Beneficiary's and fiduciary's share of Empire State film post-production credit

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

