

Claim for Empire State Film Post-Production Credit Tax Law – Section 31, Section 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

Par	t 1 – Computation of credit (see instructions)		
1	Empire State film post-production credit (submit a copy of the certificate of tax credit from the		
	Governor's Office for Motion Picture and Television Development; see instructions)	1	.00
2	Amount of credit from line 1 available for the 2013 tax year (see instructions)	2	.00
3	Partner, shareholder, beneficiary share of credit from Part 2, line 19	3	.00
4	Credits available from prior years (does not apply for the 2013 tax year)	4	.00
5	Add lines 2, 3, and 4	5	.00
6	Fiduciary: Enter the amount of credit allocated to beneficiaries from Part 3, column C	6	.00
7	Total Empire State film post-production credit (subtract line 6 from line 5)	7	.00
	Partnerships: Enter the line 7 amount and code 356 on Form IT-204, line 147.		
	All others: Continue with line 8.		
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 Addbacks worksheet in the instructions for Form IT-205, line 12		.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 7 (see instructions)	14	.00
		14	.00
15	Multiply line 14 by 50% (.5)		.00
15 16		15 16	
	Multiply line 14 by 50% (.5)	15 16 17	.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	В – Туре	C – Employer identification number	D – Share of current year's credit
			.00
			.00
			.00
19 Total credit amount for current year (Add amounts in	column D; include	amounts from additional	

.00

IT-261

Part 3 – Beneficiary's and fiduciary's share of Empire State film post-production 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 succeeding tax years (see instructions)

20	Amount of credit to be claimed for 2014 (see instructions)	20	.00
21	Amount of credit to be claimed for 2015 (see instructions)	21	.00

