



# 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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### Part 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 of Motion Picture & Television Development; see instructions) .....	1	.00
2 Amount of credit from line 1 available for the 2022 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 (see instructions) .....	4	.00
5 Add lines 2, 3, and 4 .....	5	.00
6 <b>Fiduciary:</b> 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
<b>Partnerships:</b> Enter the line 7 amount and code <b>356</b> on Form IT-204, line 147. <b>All others:</b> 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 <b>Form IT-201 and IT-203 filers:</b> Enter amount from Form IT-201-ATT, line 21; Form IT-203-ATT, line 20. <b>Form IT-205 filers:</b> 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 <b>Nonrefundable portion</b> of credit (see instructions) .....	13	.00
14 Subtract line 13 from line 7 (see instructions) .....	14	.00
15 Multiply line 14 by 50% (.5) .....	15	.00
16 Unused credit from 2021 carryover (if applicable; see instructions) .....	16	.00
17 <b>Refundable portion</b> of credit (see instructions) .....	17	.00
18 Subtract line 15 from line 14. This is the amount of credit to be <b>carried forward</b> 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
			.00
			.00

19 <b>Total</b> credit amount for current year (Add amounts in column D; include amounts from additional sheets. Enter here and on line 3 above.) .....	19	.00
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### 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



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

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<b>20</b> Amount of credit to be claimed for 2023 (see instructions) .....	<b>20</b>		<b>.00</b>
<b>21</b> Amount of credit to be claimed for 2024 (see instructions) .....	<b>21</b>		<b>.00</b>

