



Department of Taxation and Finance

Claim for Empire State Film Post-Production Credit

CT-261

Tax Law – Sections 31 and 210-B.32

All filers must enter tax period:

beginning ending

Legal name of corporation	Employer identification number (EIN)
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Attach to Form CT-3, CT-3-A, or CT-3-S.

Part 1 – Computation of post-production credit available for use

1a Enter the amount of post-production credit (see instructions)	•	1a	
1b Amount of line 1a available for the current tax year (see instructions)	•	1b	
1c Post-production credit from prior years (see instructions)	•	1c	
2 Post-production credit from partnership(s) (from line 18; see instructions)	•	2	
3 Add lines 1b, 1c, and 2 (New York S corporations see instructions)	•	3	
4 Unused post-production credit carried over from the previous tax year (see instructions)	•	4	
5 Total post-production credit available in the current tax year (add lines 3 and 4)	•	5	

Part 2 – Computation of post-production credit used, refunded, and carried forward (New York S corporations do not complete this part)

6 Tax due before credits (see instructions)	•	6	
7 Tax credits claimed before the post-production credit (if none, enter 0; see instructions)	•	7	
8 Tax after application of all other credits (subtract line 7 from line 6)	•	8	
9 Fixed dollar minimum tax (see instructions)	•	9	
10 Limitation on post-production credit to be used this period (subtract line 9 from line 8; if line 8 is less than line 9, enter 0)	•	10	
11 Post-production credit to be used this year (see instructions)	•	11	
12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0	•	12	
13 Subtract line 11 from line 5	•	13	
14 Amount available for carryforward (multiply line 12 by 50% (.5))	•	14	
15 Amount of post-production credit available for refund (subtract line 14 from line 13)	•	15	
16 Amount of post-production credit you want to be refunded (limited to the amount on line 15; see instructions)	•	16	
17 Amount of refundable post-production credit you want to be applied to next year's tax (subtract line 16 from line 15; see instructions)	•	17	

Part 3 – Partnership information (attach additional forms as necessary; see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional form(s), if any		•
18 Total credit amount allocated from partnerships for the current year (enter here and on line 2)		• 18

Part 4 – Amount of credit to be claimed in succeeding tax years

19 Amount of credit to be claimed for 2024 (see instructions)	•	19	
20 Amount of credit to be claimed for 2025 (see instructions)	•	20	

A If you are claiming this credit as a corporate partner, mark an X in the box.....

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