



Empire State Digital Gaming Media Production Credit

Tax Law – Sections 45 and 210-B(55)

All filers must enter tax period:

beginning [] ending []

Legal name of corporation [] Employer identification number (EIN) []

File this form with your franchise tax return.

All filers **must** complete lines A through D.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) • Yes No

C corporations

If **Yes**, complete lines B through D, and Schedules A and B.

If **No**, and you are claiming this credit as a corporate partner, complete lines B through D, and Schedules A through C.

New York S corporations

If **Yes**, complete lines B through D, and Schedule A.

If **No**, and you are claiming this credit as a corporate partner, complete lines B through D, and Schedules A and C.

Certificate information

On lines B through D below, enter the information from your certificate of tax credit issued by Empire State Development (ESD) (see instructions).

B Name and EIN of the entity.

Name of entity [] EIN []

C Certificate number []
D Allocation year []

Schedule A – Calculation of credit (see instructions)

1	Enter the credit amount listed on your certificate issued by ESD	1	[]
2	Enter the line 1 totals of all additional Forms CT-660	2	[]
3	Credit allocated from partnerships (partners in a partnership enter amount from line 15)	3	[]
4	Total credit before limitation (add lines 1, 2, and 3)	4	[]
5	Credit after limitation (New York S corporations see instructions; all others enter the lesser of line 4 or \$1,500,000)	5	[]



Schedule B – Calculation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: do not complete this schedule)

6 Tax due before credits <i>(see instructions)</i>	6	
7 Tax credits claimed before this credit <i>(if none, enter 0; see instructions)</i>	7	
8 Tax after application of credits <i>(subtract line 7 from line 6)</i>	8	
9 Fixed dollar minimum tax <i>(see instructions)</i>	9	
10 Credit limitation <i>(subtract line 9 from line 8; if line 9 is more than line 8, enter 0)</i>	10	
11 Credit used for this tax year <i>(enter the lesser of line 10 or line 5; enter here and on your franchise tax return)</i>	11	
12 Unused tax credit available as a refund or as an overpayment <i>(subtract line 11 from line 5)</i>	12	
13 Amount of credit to be refunded <i>(limited to the amount on line 12; enter here and on your franchise tax return)</i>	13	
14 Amount of credit to be applied as an overpayment to the next year's tax <i>(subtract line 13 from line 12; enter here and on your franchise tax return)</i>	14	

Schedule C – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated
Total of column D amounts from additional Forms CT-660, if any.....			•
15 Total credit allocated from partnership(s) <i>(add column D amounts; enter here and on line 3)</i>			15

