



Department of Taxation and Finance

Empire State Digital Gaming Media Production Credit

IT-660

Tax Law – Sections 45 and 606(nnn)

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

| | |
|----------------------------|---------------------------------------|
| Name(s) as shown on return | Identifying number as shown on return |
| | |

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

A Are you claiming this credit as an individual (sole proprietor), partnership, or fiduciary of an estate or trust that earned the credit (not as a partner, shareholder, or beneficiary, receiving a share of the credit)? (mark an **X** in the appropriate box; see instructions) Yes No

If Yes:
Complete lines B through E, and Schedules A and D.
Fiduciary, also complete Schedule C.

If No:
Complete lines B through E, and Schedules B and D.
Fiduciary, also complete Schedule C.

Certificate information

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

B Name of entity **B**

C Entity's employer identification number (EIN) **C**

D Certificate number **D**

E Allocation year **E**

Schedule A – Individual (including sole proprietor), partnership, and estate or trust (see instructions)

| | | |
|--------------------------------------------------------------------------------|----------|-----|
| 1 Empire State digital gaming media production credit (see instructions) | 1 | .00 |
| 2 Enter the total of all additional Forms IT-660 | 2 | .00 |
| 3 Total credit (add lines 1 and 2) | 3 | .00 |

Individuals and partnerships: Enter the line 3 amount on line 8.

Fiduciaries: Include the line 3 amount on line 5.

660001230094



Schedule B – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit from that entity, complete the following information for each partnership, New York S corporation, estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

| A Name of entity | B Type | C EIN | D Certificate number | E Share of credit |
|---------------------------------------------------------------------|-----------|----------|-------------------------|----------------------|
| | | | | .00 |
| | | | | .00 |
| | | | | .00 |
| Total of column E amounts from additional Forms IT-660, if any..... | | | | .00 |
| 4 Add column E amounts | | | | 4 .00 |

Fiduciaries: Include the line 4 amount on line 5.

All others: Enter the line 4 amount on line 9.

Schedule C – Beneficiary’s and fiduciary’s share of credit (see instructions)

| | | |
|-------------------------------------------------------|----------|-----|
| 5 Total (fiduciaries: add lines 3 and 4) | 5 | .00 |
|-------------------------------------------------------|----------|-----|

| A Beneficiary’s name (same as on Form IT-205, Schedule C) | B Identifying number | C Share of credit |
|----------------------------------------------------------------------------------------------------------------|-------------------------|----------------------|
| | | .00 |
| | | .00 |
| | | .00 |
| Total of column C amounts from additional Forms IT-660, if any | | .00 |
| 6 Share of credit allocated to beneficiaries (add column C amounts) | | 6 .00 |
| 7 Fiduciary’s share of credit (subtract line 6 from line 5; enter the result here and on line 10) | | 7 .00 |

Schedule D – Calculation of credit (see instructions)

| | | | | |
|-------------------------------------------------------------------|-----------|------------------------------------|-----------|---------------|
| Individuals and partnerships | 8 | Enter the amount from line 3 | 8 | .00 |
| Partners, S corporation shareholders, beneficiaries | 9 | Enter the amount from line 4 | 9 | .00 |
| Fiduciaries | 10 | Enter the amount from line 7 | 10 | .00 |
| 11 Credit before limitation (add lines 8, 9, and 10) | | | | 11 .00 |
| 12 Total credit (see instructions) | | | | 12 .00 |

Partnerships: Enter the line 11 amount.

All others: Enter the lesser of line 11 or \$1,500,000.

660002230094

