



Department of Taxation and Finance
Claim for Empire State Film Production Credit
Tax Law – Sections 24 and 210-B.20

CT-248

All filers must enter tax period: beginning [] ending []

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

See Form CT-248-I, Instructions for Form CT-248, before completing. Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of your certificate of tax credit.

A Film production credit allocation year, if applicable (from your certificate of tax credit; see instructions)..... • A []
B Film production credit allocation year, if applicable (from the partnership's certificate of tax credit; see instr.) .. • B []

Part 1 – Computation of film production credit available for use (see instructions for each line in Part 1)

1 Film production credit • 1 []
2 Amount of line 1 available for the current tax year • 2 []
3 Credit available from prior years..... • 3 []
4 Film production credit from partnership(s) (from line 15)..... • 4 []
5 Total film production credit available in the current tax year • 5 []

Part 2 – Computation of film production credit used, refunded, and credited as an overpayment to next year's tax (New York S corporations do not complete this part)

6 Tax due before credits (see instructions) • 6 []
7 Tax credits claimed before the film 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 film 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 Film production credit to be used this year (see instructions) • 11 []
12 Amount of film production credit available for refund (subtract line 11 from line 5) • 12 []
13 Amount of film production credit you want to be refunded (limited to the amount on line 12; see instructions) • 13 []
14 Amount of refundable film production credit you want to be applied to next year's tax (subtract line 13 from line 12; see instructions) • 14 []

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

Table with 3 columns: Name of partnership, Partnership's EIN, Credit amount allocated. Includes a total line for credit amount allocated from partnership(s) for the current year (line 15).

Part 4 – Amount of credit to be claimed in succeeding tax years (see line 2 instructions)

16 Amount of credit to be claimed for 2024 (see instructions) • 16 []
17 Amount of credit to be claimed for 2025 (see instructions) • 17 []

C If you are claiming this credit as a corporate partner, mark an X in the box..... • []

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