



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)

Table with 5 rows: 1 Film production credit, 2 Amount of line 1 available for the current tax year, 3 Credit available from prior years, 4 Film production credit from partnership(s), 5 Total film production credit available in the current tax year.

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)

Table with 14 rows: 6 Tax due before credits, 7 Tax credits claimed before the film production credit, 8 Tax after application of all other credits, 9 Fixed dollar minimum tax, 10 Limitation on film production credit to be used this period, 11 Film production credit to be used this year, 12 Amount of film production credit available for refund, 13 Amount of film production credit you want to be refunded, 14 Amount of refundable film production credit you want to be applied to next year's tax.

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

Table with 3 columns: Name of partnership, Partnership's EIN, Credit amount allocated. Includes a total row for additional sheets and a final row for total credit amount allocated from partnership(s).

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

Table with 2 rows: 16 Amount of credit to be claimed for 2023, 17 Amount of credit to be claimed for 2024.

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

