New York State Commercial Production Credit Calendar Year 2026

INSTRUCTIONS FOR APPLICATION

August 2026

Contents

Eligibility Requirements 2
Application Information 2
Form A Instructions 5
Section One: Applicant/Company Information 5
Section Two: Valid Business Purpose Test 6
Section Three: Production Information 6
Section Four: Calculation of Qualified Production Costs 7
Form B: Schedule of Qualified Expenditures. 7
Form C: Budget Cost Qualifier 9
Form D: Annual Totals 11
Section Five: New York State Employment 11
Section Six: Signature 13
Section Seven: FOIL Disclosure 13
Next Steps 14

Eligibility Requirements

For a commercial project to be eligible for the Empire State Commercial Production Tax Credit, at least 75% of the production costs (excluding post production costs) paid or incurred directly and predominantly in the actual filming or recording of the qualified commercial must be qualified production costs incurred in New York State.

"Qualified Commercials" are advertisements of any length that is recorded on film, audiotape, videotape or digital medium in New York for multi-market distribution by way of radio, television networks, cable, satellite, motion picture theaters, or Internet. Certain categories of productions are excluded from the program, including but not limited to news or current affairs programs, interview or talk programs, network promos, "how-to" (instructional) commercials or programs, commercials or programs consisting primarily of stock footage, trailers promoting theatrical films, sporting events or programs, game shows, award ceremonies, daytime dramas, reality programs, music videos. Unless specifically exempted from this restriction, qualified commercials should not be more than 180 seconds in length.

Application Information

A complete application consists of the following documents:

FORM A -- Application for Empire State Commercial Production Credit. This form must be submitted in electronic form.

FORM C -- Qualified Costs Detail Page and Summary Page. This form has two parts: the Detail Page (Part 1) is the worksheet to be filled out. The Summary Page (Part 2) is automatically generated and does not require inputs. A completed Form C, including both the Detail and Summary pages, must be submitted for every commercial or package of commercials being submitted with this application.

FORM D -- Annual Totals
This form must be submitted in electronic form.

FORM E -- Employment Report. One Form E must be submitted for every commercial or package of commercials submitted with this application. *This form must be submitted in electronic form.*

FORM F -- Annual Employment Totals.
This form must be submitted in electronic form.

SUPPORTING DOCUMENTS

Each Form C submitted with this application must be accompanied by 4 supporting documents:

1. Contract - Attach an agency/client contract for each commercial or package of commercials for which a Form C is submitted.

2. Job Cost Report - Attach a Job Cost Report for each commercial or package of commercials in which the "Actuals to Date" column is equal to the total costs reported on Form C.

3. General Ledger - Attach the portion of the General Ledger which details actual costs (with Qualified Costs clearly indicated) for the Job Cost Report submitted with the specific Form C as above.

4. Daily Production Reports -- Attach production reports (including report-to location information for cast and crew) for every camera-roll day.

FOIL Letter - To protect confidentiality, you may submit a letter along with the application requesting that application information be withheld from disclosure. See Section Seven of these instructions for FOIL disclosure information.

The list below indicates the documents required as part of the application. For all documents, electronic submission is required. Scanned signature pages are acceptable:

- O FORM A
- O FORM C (excel)
- O FORM D (excel)
- O FORM E (excel)
- O FORM F (excel)
- O Contract
- O Job Cost Report
- O General Ledger
- O Production Reports
- O FOIL letter (optional)

These documents constitute the application which leads to consideration for receipt of the Empire State Commercial Production tax credit. Only applications which include all the required documents as described herein will be accepted.

When to apply:

> For commercials completed in 2026, applications must be submitted on or before 5:30 p.m., April **1, 2027.**

Where to apply:

Completed applications, including all Forms and Supporting Documents described herein, must submitted **electronically** on or before 5:30 p.m., April 1, 2027. Please submit the completed application to**:**

Empire State Development
Commercial Tax Credits Program
filmcredits@esd.ny.gov

FORM A INSTRUCTIONS

SECTION ONE: Applicant/Company Information

1-1 Applicant

The applicant is the corporation, partnership, limited partnership, or other entity or individual that is principally engaged in the production of a qualified commercial and that controls the production of the qualified commercial and is not the distributor or contracting entity for production of such commercial.

The applicant must be the entity that incurs and pays direct expenditures related to the physical production process and which is signatory to contracts with a payroll company, facility operators, vendors, etc. during the production. The applicant may not apply for the credit(s) on any portion of the commercial, such as post production, which it does not directly control as per this definition.

The applicant is the entity that, upon final approval, will receive the tax credit certificate.

EIN/SSN - Indicate the Applicant's Employer Identification Number (EIN) or Social Security Number (SSN) and business address.

PRIVACY ACT NOTIFICATION: Individuals must provide their social security numbers pursuant to Tax Law § 658(b). Social security numbers will be used in administering the New York State commercial production tax credit programs as well as to establish and maintain a uniform system for identifying taxpayers entitled to claim the credits on their State tax returns, and for any other lawful purpose.

LLC, Partnership or S Corp. - In addition, if the Applicant is an LLC, a partnership or an S-Corporation, attach additional sheet(s) listing the names, addresses and EINs or SSNs of all members, partners or shareholders and the respective percentages of each partner's membership, partnership or shares.

PLEASE CONSULT YOUR TAX ADVISOR TO DETERMINE THE TAX IMPLICATIONS FOR THE APPLICANT AND ANY PARTNERS, MEMBERS OR SHAREHOLDERS IN THE APPLICANT PRIOR TO FILLING OUT THIS FORM.

1-2 Applicant's Primary Contact

The name, address, telephone number and email address of the designated person who signs this application on behalf of the Applicant, and who will be primarily responsible for the supervision of the preparation of this and all future communication or correspondence with NY State on behalf of the Applicant in regard to this application.

The Applicant's Primary Contact should be a person of authority - i.e., a corporate officer, general partner, managing member, or sole proprietor - of the applicant that is seeking the tax credit(s). In the case of a corporation, this would be an officer of the corporation. This person should have authority to provide such additional documents and information about the Applicant and the qualified commercial(s) as may be required by NY State.

1-3 Applicant's Secondary Contact

The name, address, telephone number and email address of a person who works closely with the Applicant's Primary Contact and who can provide additional documents and information about the Applicant and the qualified commercial(s) as may be required by the Office.

1-4 Primary Preparer of this application

If the preparer of this application is either the Primary or Secondary Contact above, indicate here. If different, complete the contact information as indicated.

SECTION TWO: Valid Business Purpose Test

NOTE: The Valid Business Purpose Test is ONLY for companies formed AFTER December 31, 2005. If your company was formed prior to this date, you may skip this section.

Companies formed after December 31, 2005 which are similar in operation and ownership to a business entity or entities taxable or previously taxable in New York State, are required to demonstrate that they were formed for a `valid business purpose' - i.e. to achieve a meaningful change in the economic position of your business and not merely to gain Empire State commercial production credit benefits. A meaningful change in the economic position of your business would include an increase in the market share of your business or the entry of your business into new markets.

If the applicant was formed after December 31, 2005, and fits the parameters described above, you must attach a brief, notarized statement attesting to the valid business purpose of your formation.

SECTION THREE: Production Information

3-1 Component Programs

The Empire State Commercial Production Credit is comprised of two different component programs: the **Downstate** program, and the **Upstate** program. An applicant may apply to one or both components using this application. Indicate here which program(s) you are applying for.

The Downstate program and the Upstate program are based on a regional determination, i.e., where the production activity takes place in relation to the "**Metropolitan Commuter Transportation District**" (MCTD) as described in Section 1262 of the Public Authorities Law. The MCTD includes the city of New York, and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

Downstate Credit: The Downstate program provides a refundable **20% tax credit** for qualified commercial companies which film or record qualified commercials **within** the Metropolitan Commuter Transportation District (MCTD).

Upstate Credit: The Upstate program provides a refundable **30% tax credit** for qualified commercial companies which film or record qualified commercials **outside** the MCTD but within New York State.

3-2 Total Forms C, Commercials & Deliverables

3-2-a Forms C 2026 One completed **Form C** must be submitted for **each** commercial or package of commercials completed in 2026 included in this application. A "package of commercials" means two or more commercials which are bid and produced under a single agency/client contract in which a specified number of deliverables are produced together within a defined time frame.

3-2-b Total number of qualified commercials 2026 Since each Form C can represent a package of commercials which includes more than one qualified commercial, indicate here the total number of individual qualified commercials represented by all Forms C for **2026** included in this application. For a definition of qualified commercial, see *Eligibility Requirements*, above.

3-2-c Total number of deliverables 2026 Since each Form C can represent a contract which encompasses deliverable items which do not fall within the definition of "qualified commercials" above (e.g., running footage), indicate here the total number of deliverables OTHER THAN qualified commercials in all the Forms C for 2026 included in this application.

NOTE: *Any costs specifically and exclusively related to the creation or delivery of any type of deliverable item which is NOT a qualified commercial as defined under the regulations governing this program (see* ***Eligibility Requirements****, above) cannot be considered qualified production costs for purposes of the tax credit. Only those costs specifically related to the creation of a qualified commercial can be considered eligible for the tax credit.*

SECTION FOUR: Calculation of Qualified Production Costs

4-1 Form B & Form C: Qualified Costs

The purpose of this section is to help you calculate which of the costs your production will incur can be considered "qualified production costs" for the Empire State Commercial Production tax credit.

In order to complete this section, you will need to refer to two additional forms: **Form B** (Schedule of Qualified Expenditures) and **Form C** (Qualified Costs).

Form B - Schedule of Qualified Expenditures

Based on an industry standard AICP bid form, Form B indicates, line by line, whether a particular budget line item is or is not considered a production cost eligible for the calculation of thresholds and for the tax credit. You will need to refer to this document to determine if a particular cost can be considered a production cost when filling out Form C.

"**Production costs**" means any costs for tangible personal property used and services performed directly and predominantly (including pre-production and post-production) in the production of a qualified commercial. Production costs generally include most `below the line' (A-K and O-U expenditures), such as costs for technical and crew production, use of commercial production facilities and/or location costs, videotape or digital medium, props, makeup, wardrobe, commercial processing, camera, sound recording, set construction, lighting, shooting, editing and meals.

Certain types of costs have been specifically **excluded** from eligibility to be considered production costs. Production costs shall NOT include (i) costs for a story, script or scenario to be used for a qualified commercial and (ii) wages or salaries or other compensation for writers, directors, including music directors, producers, actors and performers (other than background actors with no scripted lines who are employed by a qualified company, and musicians).

"Qualified production costs" means production costs only to the extent such costs are attributable to the use of tangible property or the performance of services **within New York** State directly and predominantly in the production (including pre-production and post-production) of a qualified commercial. For the **purposes of this definition, "attributable to the use of tangible property or the performance of ser**vices **within New York State" shall only include costs and their pro rata portions which are incurred directly in** New York State.

Certain other commonly encountered costs may require a further qualifying step to determine if or when they can be considered production costs. Please note the comments provided on the Schedule of Qualified Expenditures (Form B) alongside certain line items, or call Empire State Development for further clarification.

General Travel Costs are costs related to travel into or out of New York State from outside the State, such as airfare, hotels, travel related per diem, extra meals, etc. paid to individuals who are brought into New York State to work on the qualified commercial. General Travel costs are NOT eligible for the tax credit. For example, if the production brings a technician from out of state to work on the qualified commercial, the costs associated with that individual's plane tickets traveling to/from New York State, hotel/ housing while in New York State, travel related per diems, etc. are NOT eligible for the tax credit. However, all normal costs associated with the individual's work on the qualified commercial while in New York State as part of the New York based crew/production, including his/her salary, transportation to and from the set, regular production sponsored meals, etc., are eligible.

New York State Distant Location Travel: Costs incurred for intrastate travel --i.e., travel between two points within NY State--to a location in NY State that is contractually considered outside the various unions' 'report to zone' for either location or facility shooting on the qualified commercial are qualified production costs. Costs for NYS Distant Location Travel, including transportation to the distant location from a point of origin within NY State, hotels, meals and travel-related per diems, are qualified for all individuals working on **the film, including "above the line" personnel and employees. HOWEVER, the maximum dollar amount** allowed to be considered eligible for each type of travel-related expense (transportation, hotel, meals, per diem, etc.) for any individual member of the production may NOT EXCEED the amount contractually set for the IATSE NY local union crew members. For example, if an actor or technician is flown from NY City for two weeks of location shooting in Buffalo, the amount of the costs of that actor's airfare, hotel room, meals, etc., which can be claimed as a qualified expense may not exceed the cost allotted by contract for an individual IATSE Local 52 grip.

Post Production Costs In order for an applicant to be eligible to apply for the credit on post production costs, the applicant must be the entity that controls post production, i.e., must incur and pay direct expenditures related to the post production process and must be in a direct supervisory position during the post production process. The applicant may not apply for the credit(s) on any costs incurred on any portion of the commercial, including post production, which it does not directly control as per this definition, and/or for which it acts as an agent or "pass through" for a client or agency.

Context Sensitive Costs A number of costs are designated as "Varies" on Form B. In these cases, the specific context of the cost will determine if it is or is not an eligible production cost. Frequently the **determination is based on the definition of an eligible item or service being used "directly and predominantly in the production." Thus, costs for magazines, flowers, gifts, meals, etc., when used for client entertainment,** sales/marketing, or as amenities for employees are not eligible production costs; if the same items are used as props on camera, however, they are eligible. Parking tickets, towing fees, traffic fines, or other violations of law are not eligible. Fees for licenses such as Dolby, sound effects libraries, music licenses, etc. are not eligible. Costs incurred after a qualified commercial is completed that are related to distribution (as opposed to production) of a qualified commercial -- e.g., duplication, shipping or mailing of copies of a completed commercial, satellite or digital transmission, etc. --are not eligible, although those same costs are eligible when they are incurred during and are directly related to the process of production itself. For clarification on how any particular cost will be treated, call the Department.

Shipping For purposes of the tax credit, "shipping" refers to movement of items into or out of NY State, not transport between sites within the state. Shipping of business documents, tapes, film raw stock, exposed negative, lab elements etc. is an eligible expense so long as the cost is incurred or paid in New York.

Shipping of baggage, costumes, equipment, props, sets or most other items into or out of NY State is not an eligible production cost.

Form C - Budget Cost Qualifier

Form C is designed to assist you in determining which costs are eligible to be applied to which program.

Form C has two parts: The Detail Page, which you must fill out, and the Summary Page, which is automatically generated from the Detail Page. Both parts must be submitted with the application in both printed and electronic formats.

Detail Page

The Detail Page is based on an industry standard AICP bid form which has been adapted to help you identify which costs within your specific budget qualify and can be applied to the New York State tax credit component programs and to the threshold requirements for each program.

The Detail Page breaks costs into 4 columns:
> **Downstate qualified** costs (i.e., eligible production costs incurred within the MCTD*)
> **Upstate qualified** costs (i.e., eligible production costs incurred OUTSIDE the MCTD* but within New York State)
> **Non-Qualified NY** costs (i.e., costs incurred inside New York State that are not eligible production costs)
> **Outside NY** costs (any costs incurred outside NY State)

*The Metropolitan Transportation Commuter District includes the City of New York, and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

Determining Downstate and Upstate Costs

A qualified commercial or package of commercials can incur eligible production costs in one or both of the Upstate and Downstate regions. In determining how to assign costs from a given production on a regional basis, it is important to consider first and foremost where the physical production - the filming of the qualified commercial -- takes place. Production costs incurred for tangible personal property **used** or services **performed** in a given region should be attributed on a pro-rated basis to that region, even if the costs themselves are originally incurred or paid elsewhere. In other words, if a piece of property is purchased or rented in one region but used in another, the cost incurred for the purchase or rental of the property should be attributed to the region **in which it is used**, not the region in which it was purchased or rented. Similarly, if a service is contracted or a person hired in one region but the service or employment is performed in another, the cost of the service or wages should be attributed to the region in which the service or employment is performed.

Example 1: A qualified commercial production company based in New York City (*Downstate*) shoots a commercial on location for two days in Woodstock, N.Y (*Upstate*). The company hires a crew, rents a camera, purchases film negative, pays to construct props, rents costumes, etc. in New York City, but those items are only used for the shoot in Woodstock. In this instance, all costs for the camera, film raw stock, costumes and props should be attributed to the Upstate column. Wages for the eligible crewmembers who worked only on the actual shoot days in (including travel to/from) Woodstock should appear entirely in the Upstate column. Costs of transportation and travel to Woodstock, including vehicles and fuel, even if rented or purchased in NYC, should appear in the Upstate column. Wages for eligible crew who worked days both in NY City (e.g., on preproduction, Art Director, etc.), and in Woodstock, should be prorated to reflect the appropriate proportions for days worked in NYC and days worked in Woodstock. Wages for crew or other employees who did not travel to Woodstock (e.g. production coordinator, production accountant) and whose services were performed entirely in NY City should appear entirely in the Downstate column. Costs such as film processing, office rental, etc., which occur entirely in NY City should also appear in the

Downstate column. If post production is controlled by the applicant, and post production occurs in NY City, all eligible costs related to post production would appear in the Downstate column as well.

Example 2: The same principles of attributing costs/value based on where an item is used or service is performed would apply if the same company had shot 2 days in Woodstock followed by 2 days on a stage in Manhattan. For example, if the production purchased some items of furniture while in Woodstock to use on a set on the stage in Manhattan, and only on the stage in Manhattan, the entire value of that furniture should appear in the **Downstate** column, because that is where the items were used. If the items are used equally in both locations, the cost should be split 50% Upstate and 50% Downstate. Similarly, all other costs and wages should be prorated based on the time spent in the two locations.

Outside New York

Any costs incurred for tangible personal property used or services performed outside the State of New York are not qualified for the tax credit(s). All costs associated with any production day occurring out of state must be prorated and attributed to the Outside New York column in the same manner as the Upstate/Downstate costs described above.

Example 3 A production has a total of four shoot days; three days in New York City and one day in Connecticut. The same crew, equipment, costumes, etc. are used in both locations for equivalent 10-hour work days. All costs for crew salaries, camera, equipment, costume and truck rentals, etc. used in both locations must be prorated 75% for **Downstate** and 25% for **Outside New York**. All costs that are specifically Connecticut --location scouting, location rental, travel to and from, meals, etc. --must appear in the Outside NY column.

NOTE: in order to be eligible for the credit, at least 75% of the production costs (excluding post production costs) of the commercial or package of commercials must be attributable to the use of tangible property or the performance of services within NY State. If this threshold is not met, the commercial or package is not qualified and no costs associated with its production can be applied towards the credit or thresholds.

Filling Out Form C

When filling out Form C, cells containing subtotals and totals contain formulas that will automatically calculate the appropriate amounts. These cells are locked so you cannot enter data in them. Do not attempt to adjust these amounts.

Blank rows have been left in most categories on Form C. These rows are there to accommodate unique or unusual line items which may occur occasionally on a production. Use these blank lines as needed, and if you need clarification on how a specific cost will be treated, call the Office.

Fill in the Applicant data in the blocks at the top of the form. Most questions are self-evident.

- **Package/Spot title**
  Title of commercial or package as identified on contract.
- **# Spots in this Package**
  Packages with more than one qualified commercial, indicate total number here
- **PROJECT #**
  Assign a number to each Form C in chronological order
- **YEAR COMPLETED**
  Indicate the year this project was completed.

Summary Page

The Summary Page of Form C is automatically generated when you fill in the Detail Page. Do not attempt to alter or fill in cells on the Summary Page, simply print it out and use it to help you fill in the appropriate sections on Form A.

4-2 Form D: Annual Totals

Form D is an Excel workbook for commercials completed in calendar year 2026. Cells containing formulas are locked and will compute automatically; do not attempt to enter data in these cells.

Referring to **Line V: Total** on Form C: Part 2, complete **Form D: Annual Totals** for calendar year **2026**. Simply copy the bottom line values from each Form C, in chronological order, onto Form D. If you have more than 30 commercials or packages to report, please call the Office for help.

SECTION FIVE: New York State Employment

5-1 Form E: Employment Report

Attach one completed **Form E: Employment Report** for each commercial or package being applied for (one for each Form C).

FORM E is an employment report intended to measure the total number of persons employed, hours worked, and wages paid by the applicant in the creation of the qualified production.

NOTE: These reports must include all information (name, hours and wages) for all compensated individuals, including Qualified, Non- Qualified, ATL, contract (e.g., DGA), BTL, cast, crew, producers, loan-outs and independent contractors.

For individuals or employees whose service is not ordinarily recorded in hours:

> For employees (such as DGA members) whose service is recorded as Weekly, estimate as accurately as possible average hours per week for that employee, multiply by weeks worked and enter total in **FORM E: Total Hours**.

> For talent, producers or others paid by flat fee contract, estimate hours per week as above and enter in **FORM E**: **Total Hours**

If you use more than one payroll service, please combine all reports on **FORM E**. If there are employees not included in the payroll service reports, please add their information to **FORM E** as well.

Applications for the calendar year 2026, FORM E must indicate for each employee those hours which are credit eligible (i.e., performed in NYS by a qualified employee) and the relevant credit eligible wages, in addition to Total Hours and Gross Wages. Hours/wages for work performed out of state should be listed in Total Hours/Gross Wages only. Hours/wages for non-qualified employees (e.g., director, actors) should be listed in Total Hours/Gross Wages only.

Number of Employees should reflect the total number of individual persons and/or employees who worked on this project. (This is all inclusive: Qualified, Non-Qualified, ATL, BTL, all cast and crew). In the event that an individual works in more than one calendar year, works significant hours in more than one Work State or performs in more than one job category, there may be duplicate entries for

that individual on your payroll service reports. In such instances, please adjust the **Number of Employees** on FORM E to eliminate double counting and reflect an accurate count.

Work State means the state in which the work was performed. If an employee worked substantially in more than one state on this project (e.g., several weeks in LA and several weeks in New York) please list the appropriate figures for that employee for each Work State. As noted above, however, be certain to adjust the Number of Employees so that each individual is counted only once even if their name appears in multiple rows in the table due to multiple Work States.

Residence State means the state in which the employee declares legal residence.

Credit Eligible Hours means the number of hours worked by a qualified employee in New York State.

Credit Eligible Wages means the total wages/compensation earned by a qualified employee in New York State.

Total Hours means the total number of hours worked by an employee, both qualified and non-qualified, in each work state (New York State and outside NYS).

Gross Payroll means total all wages/compensation earned by the individual in each Work State not including employer paid fringes (i.e., payroll taxes, and pension, health and welfare contributions).

Employer-Paid Taxes means total all taxes paid (in each Work State) by the applicant on wages/compensation (Gross Payroll) for the employee.

Employer PH&W Contributions means total all Pension, Health & Welfare contributions paid by the applicant on wages/compensation (Gross Payroll) for the employee.

5-2 Form F: Annual Employment Totals

Form F is an Excel workbook for commercials completed in calendar year 2026. Cells containing formulas are locked and will compute automatically; do not attempt to enter data in these cells.

Referring to the Totals on Form E, complete **Form F: Annual Employment Totals** for calendar year **2026**. Simply copy the bottom line values from each Form E, in chronological order, onto Form F.

SECTION SIX: Signature

The individual who signs the application should be the person listed as the Primary Contact in Section 1-2 above.

The signature on this application must be provided by the corporate officer, general partner, managing member, or sole proprietor of the applicant seeking the Empire State Commercial Production tax credits. Please indicate the signer's title and relationship to the applicant.

All other information requested by the application should be provided by the corporate officer, general partner, managing member, or sole proprietor of applicant seeking the commercial production tax credit.

The signer of the application attests, under penalties of perjury, that they have examined the application and accompanying documents and, to the best of their knowledge and belief, they are true, correct and complete.

SECTION SEVEN: FOIL Disclosure

IMPORTANT -- HOW TO PROTECT YOUR INFORMATION

The New York State Governor's Office for Motion Picture & Television Development, as part of the New York State Department of Economic Development, is subject to the New York State Freedom of Information Law ("FOIL"), which governs public access to the records of government agencies (see Public Officers Law sections 84 through 90).

You should be aware that applicants who submit information to the Office may request that the information be excepted from public disclosure, pursuant to section 87(2)(a-d) on the grounds that the information constitutes trade secrets, proprietary information or that the information, if disclosed, would cause substantial injury to the competitive position of the applicant. Such a request must be in made in writing to the Office, must specify the information to be withheld and must state the reasons for the requested exception.

The Office reserves the right to determine whether the information submitted by the applicant will be withheld from disclosure. The Office will notify the applicant of any requests for disclosure of applicants' information and notify the applicant as to whether the information will be disclosed.

Applicants may submit their request for non-disclosure of information with the application submitted to the Office.

Next Steps

FIRST TIME APPLICANTS ONLY: As soon as possible and substantially prior to the submission of the application on or before 5:30 p.m., April 1, 2027, the applicant should complete FORM C and the Supporting Documents for 2 commercials/pkgs of commercials and submit to this Office for review. All documentation should be submitted electronically. The Department will evaluate the sample submission and notify the Applicant of any problems which need to be addressed before submitting the complete application.

1. **SUBMISSION** – Applications received in Spring 2027 that include documents that are incorrectly completed or are missing documents will be provisionally accepted. The applicant will be notified about missing/incomplete documentation and will be required to submit revised documentation within 10 business days of notification.
2. **APPROVAL** - If the application is approved after audit by the Department, the Department shall issue a certificate of tax credits earned to the authorized applicant. The Department shall also provide a copy of such certificate to the Department of Taxation and Finance. If the application is disapproved, the Department shall provide the authorized applicant with a notice of disapproval which shall state the reasons therefore. Such disapproval shall be a rejection of the authorized applicant's application.
3. **RECORD RETENTION** - Each applicant must maintain records, in paper or electronic form, of any qualified production costs used to calculate its potential or actual benefit(s) under this program for a minimum of three years from the date of filing of the tax return on which the applicant claims the tax credit. The Department shall have the right to request such records upon reasonable notice.

Thank you for bringing your project to New York. If you have further questions, you can contact us at:

Empire State Development
Commercial Tax Credit Program
655 Third Avenue
New York, NY 10017
(212) 803-2328
filmcredits@esd.ny.gov