



Empire State Digital Gaming Media Production Credit

Tax Law – Sections 45 and 606(nnn)

IT-660

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 your certificate of tax credit issued by Empire State Development (see instructions). You must also submit a copy of your certificate of tax credit.

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.

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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				
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.

