

New York State  
Department of  
Taxation and Finance



# **Report on the Empire State Film Production Tax Credit**

**September 2008**



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# Introduction

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Chapter 60 of the Laws of 2004 created the Empire State Film Production Credit to promote film and television production in New York State. The credit is available under Article 9-A, the Franchise Tax on Business Corporations, and Article 22, the Personal Income Tax. As enacted, the credit was limited to \$25 million annually and was scheduled to expire on August 20, 2008. The credit has since been amended twice.

Chapters 61 and 62 of the Laws of 2006 increased the annual credit cap to \$60 million and extended the sunset through December 31, 2011.

Chapter 57 of the Laws of 2008 made several significant changes to the program. It increased the credit rate from 10 percent to 30 percent of qualified production costs. It also shortened the credit refund period from 50 percent over two years to 100 percent in one year. Finally, the total amount of credit that can be awarded was increased from \$60 million annually in 2008 through 2011 to \$65 million in 2008, \$75 million in 2009, \$85 million in 2010, \$90 million in 2011 and 2012, and \$110 million in 2013.

The credit is administered by the Governor's Office for Motion Picture and Television Development (MP/TV), which is the entity also responsible for monitoring the status of the credit cap.

Chapter 60 also mandated an annual report evaluating the effectiveness of the tax credit in stimulating the growth of the film industry in the State. This report was prepared by the Office of Tax Policy Analysis (OTPA) and MP/TV using data from applications filed with MP/TV for allocation of film production credits.

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## Credit Eligibility and Calculation

A taxpayer that is a qualified film production company subject to tax under Articles 9-A or 22 can apply to MP/TV to receive the refundable, 30 percent Empire State Film Production Credit.

To become a qualified production company, 75 percent of film production facility expenditures must be spent at a qualified film production facility, defined as a facility in New York in which television shows and films are or are intended to be regularly produced, and which contains at least one sound stage of at least 7,000 square feet. Productions that qualify for the credit are feature length films or

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television films, pilots, or series. Documentaries, news or current affairs programs, interview or talk shows, instructional videos, sport shows or events, daytime soap operas, reality programs, commercials, and music videos do not qualify for the credit.

Taxpayers meeting the test above can qualify for a credit of 30 percent of qualified costs incurred at the facility. Qualified costs are costs for tangible property or services used or performed within New York directly and predominantly in the production (including post production) of a qualified film. Qualified production costs generally include most below the line items such as costs of technical and crew production, expenditures for facilities, props, makeup, wardrobe, set construction, and background talent, and exclude costs of stories and scripts, and wages for writers, directors, producers, and performers (other than extras without spoken lines).

*Above the line* and *below the line* are terms of art in the film and television industry referring to divisions of categories or types of spending on the budget form. *Above the line* typically means fees and salaries for the creative team (director, producers, actors, writers) and the cost of purchase of the story and/or script, while *below the line* refers to all the other the “hard” costs of production (crew salaries, equipment and facilities rental, film and lab costs, construction, materials, props, makeup, wardrobe, locations, editing, and catering -- essentially everything else involved in production of the film).

If a production has met the 75 percent test for production facility expenditures as described above, it may also qualify for the tax credit based upon qualified expenditures outside the qualified facility that are related to pre-production, location production, and post production in New York in one of two possible ways:

- 1) if the qualified New York expenditures related to the qualified production facility total \$3 million or more, then all qualified expenditures related to pre-production, location, and post production in New York State qualify for the credit;
- 2) if expenditures at the qualified production facility are less than \$3 million, the production must shoot at least 75 percent of all its location days in New York State in order to include expenditures incurred in New York State outside the qualified production facility on pre-production, production, and post production. The 75 percent threshold applies to a percent of the total location days only, not to the total shoot days. Shooting days spent at facilities are not used to calculate this threshold; the test is the ratio of shooting days spent on locations anywhere in New York State compared to shooting days on locations outside of New York State.

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## Credit Application and Allocation

The Governor's Office for Motion Picture and Television Development issues credits up to the amount of the annual aggregate credit allocation authorized by law for a particular year. The credit is offered on a first come, first serve basis. Applicants "rollover" or move into the next year's funding cycle if the credit limit is reached. Applications for the credit must be submitted to MP/TV not more than 180 days prior to the start of principal and ongoing photography.

To apply for the credit, a production company must first submit an initial application that leads to conditional approval of the project. Applicants provide data, such as the type of production, production schedule, and location information, and projected expenditures that help MP/TV determine if a given production is eligible and qualified to participate in some aspect of the tax incentive program. Projections are provided for items such as estimated total budget, expenditures at a qualifying production facility, estimates of shooting days and expenditures in New York, and estimates of shooting days and expenditures outside of New York.

After reviewing the information provided in the initial application, MP/TV makes a preliminary determination whether to certify the applicant for conditional eligibility in the program.

After the production is complete, the applicant submits a final application to MP/TV detailing actual expenditures both within and without New York demonstrating that the required thresholds were met, as well as additional supporting data, such as a payroll expenditure report, a complete cast and crew list, and daily production reports. Based on a review of these documents, MP/TV determines the amount of credit earned by the applicant and provides a tax credit certificate specifying the amount of tax credit allocated.

The applicant includes this credit allocation certificate with its tax return for the year in which the credit is allowed. The credit is applied to the New York State tax liability of the applicant that owns or controls the applicable qualified film for the year in which the production was completed. If the taxpayer uses the credit to extinguish its tax liability but still has credit remaining, it may request the excess credit as a refund. Prior to the 2008 law change, the refund was claimed in equal amounts over two years. The new law allows a full refund in the first year.

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## Legislative Mandate

Section 8 of Part P of Chapter 60 of the Laws of 2004 requires the Commissioner of Taxation and Finance to conduct a study regarding the Empire State Film Production Credit, in conjunction with the Director of the Governor's Office for Motion Picture and Television Development. The legislative mandate follows:

The commissioner of the department of taxation and finance, in conjunction with the director of the governor's office for motion picture and television development, shall submit to the governor, the temporary president of the senate, and the speaker of the assembly, an annual report to be submitted in February of each year evaluating the effectiveness of the film production tax credit provided by this act in stimulating the growth of the film industry in the state. Such report shall include, but not be limited to, in total and by qualified film, the number of qualified films, the qualified production costs, the production costs, the qualified film production facilities, and the credit amounts claimed by each qualified film, as well as the impact on employment and the economy of the state and city of New York. Such report shall be based on data available from the application filed with the governor's office for motion picture and television development for allocation of film production credits. Notwithstanding any provision of law to the contrary, the information contained in the report shall be public information. The report may also include any recommendations for changes in the calculation or administration of the credit, and any other recommendation of the commissioner regarding continuing modification, or repeal of such act, and such other information regarding the act as the commissioner may feel useful and appropriate.

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# Statistical Data

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## Data Considerations

The following tables present information for taxpayers claiming the Empire State Film Production Credit from the 2004 through 2007 allocation pools. The primary source of the data is forms and applications filed with the Office of Motion Picture and Television Development (MP/TV). MP/TV analyzes the submitted materials and determines the amount of credit for which each applicant is eligible. To protect proprietary and sensitive information, productions are identified by a project number instead of by name.

The credit amounts are the amounts approved by MP/TV after their review and adjustments for disallowed costs. MP/TV issues a certificate to the applicant stating the amount of credit it may claim on its tax return. The credit amounts reported here are amounts calculated by MP/TV and issued on the certificate.

These data are not tax data. They do not reflect amounts actually used to reduce liability or requested as a refund. Such information will appear on tax returns that will not be final and verified for several years due to taxpayer extensions and varying fiscal years.

2004 is the most recent tax year for which there is both Personal Income and Corporate Franchise Tax final data. According to tax returns filed with the Tax Department, taxpayers claimed a total of \$1.1 million in credit in 2004. The limited number of returns received under the Corporate Franchise Tax precludes the reporting of further details about these claims. Doing so would violate taxpayer confidentiality statutes. Amounts reported on tax returns are subject to Tax Department audit and adjustment for three years after the filing date.

The MP/TV tables also present data on project employment and shooting days as a way of illustrating the economic impact of the tax credit. Employment figures include all individuals who worked directly on the production, regardless of duration or function. Therefore, they would include individuals employed part-time, extras, and above-the-line talent. Above-the-line costs do not qualify for the credit, however.

Future reports will recap data previously reported, as well as include all newly available information from MP/TV. These data will show amounts approved by MP/TV and issued on credit certificates for each credit allocation year.

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Description of Tables	Year	The year of the allocation pool from which the production was awarded credit
	Total Qualified Costs	The total of all costs approved as qualified by MP/TV for the tax credit after review and revision of the Form E submitted
	Credit Amount	The amount of the tax credit ultimately approved as credit by MP/TV after review and revision of final application
	Cumulative Total Credit \$\$	The cumulative total of all tax credits approved by MP/TV; this is essential for monitoring the status of the credit relative to the aggregate cap
	Total Production Hires	The total of all employees who worked on the production in New York State as listed on Form D: Section 5-2-a
	Stage Days NYC	Days cameras roll on principal photography at a qualified production facility located within the five boroughs of New York City
	Stage Days NYS	Days cameras roll on principal photography at a qualified production facility located within New York State but <i>outside</i> New York City
	Stage Days Outside NYS	Days cameras roll on principal photography at a production facility located outside New York State
	Total Stage Days	Total of all days cameras roll on principal photography at a production facility anywhere
	Location Days NYC	Days cameras roll on principal photography within the five boroughs of New York City <i>not</i> at a qualified production facility

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Location Days NYS	Days cameras roll on principal photography within New York State <i>outside</i> New York City and <i>not</i> at a qualified production facility
Total Location Days NYC & NYS	Total all days cameras roll on principal photography within New York State (including New York City) <i>not</i> at a qualified production facility
Location Days Outside NYS	Days cameras roll on principal photography on any location outside New York State <i>not</i> at a production facility
Total Location Days	Total all days cameras roll on principal photography within and without New York State (including New York City) <i>not</i> at a production facility
Total Shoot Days	Total all days cameras roll on principal photography anywhere, within and without New York State (including New York City), including days within and without a production facility

Table 1: List of Credit-Approved Projects, Credit Amounts, and Employment

<i>PROJECT</i>	<i>YEAR</i>	<i>PROJECT TYPE</i>	<i>TOTAL QUALIFIED COSTS</i>	<i>CREDIT AMOUNT</i>	<i>CUMULATIVE TOTAL CREDIT \$\$</i>	<i>TOTAL PRODUCTION HIRES</i>
Project 1	2004	Feature Film	\$4,691,932	\$469,193	\$469,193	397
Project 2	2004	TV Series	\$13,243,447	\$1,324,345	\$1,793,538	217
Project 3	2004	TV Series	\$19,753,552	\$1,975,355	\$3,768,893	1,816
Project 4	2004	TV Series	\$3,697,024	\$369,702	\$4,138,595	951
Project 5	2004	Feature Film	\$5,679,201	\$567,920	\$4,706,515	887
Project 6	2005	TV Pilot	\$3,800,670	\$380,067	\$5,086,582	806
Project 7	2005	TV Pilot	\$2,771,301	\$277,130	\$5,363,712	694
Project 8	2005	TV Pilot	\$3,675,025	\$367,503	\$5,731,215	585
Project 9	2005	TV Pilot	\$2,244,026	\$224,403	\$5,955,618	551
Project 10	2004	TV Series	\$25,876,168	\$2,587,617	\$8,543,235	1,294
Project 11	2005	Feature Film	\$16,003,351	\$1,600,335	\$10,143,570	2,356
Project 12	2004	TV Series	\$29,601,097	\$2,960,110	\$13,103,680	5,025
Project 13	2004	TV Series	\$27,266,874	\$2,726,687	\$15,830,367	2,416
Project 14	2006	Feature Film	\$868,286	\$86,828	\$15,917,195	277
Project 15	2004	Feature Film	\$33,283,015	\$3,328,301	\$19,245,496	2,057
Project 16	2004	Feature Film	\$8,718,876	\$871,888	\$20,117,384	1,331
Project 17	2005	TV Pilot	\$3,466,497	\$346,650	\$20,464,034	851
Project 18	2004	TV Series	\$14,822,651	\$1,482,265	\$21,946,299	717
Project 19	2005	TV Series	\$3,509,648	\$350,965	\$22,297,264	175
Project 20	2006	Feature Film	\$1,531,395	\$153,139	\$22,450,403	393
Project 21	2004	TV Series	\$14,716,553	\$1,471,655	\$23,922,058	802
Project 22	2004	Feature Film	\$4,353,893	\$435,389	\$24,357,447	1,148
Project 23	2005	TV Series	\$11,094,606	\$1,109,461	\$25,466,908	2,041
Project 24	2006	Feature Film	\$1,787,911	\$178,791	\$25,645,699	421
Project 25	2005	Feature Film	\$1,314,669	\$131,467	\$25,777,166	487
Project 26	2005	TV Pilot	\$2,832,113	\$283,211	\$26,060,377	803
Project 27	2005	Feature Film	\$19,591,891	\$1,959,189	\$28,019,566	2,150
Project 28	2006	TV Series	\$10,353,238	\$1,035,324	\$29,054,890	1,612
Project 29	2006	TV Pilot	\$6,170,624	\$617,062	\$29,671,952	798
Project 30	2005	Feature Film	\$5,781,632	\$578,163	\$30,250,115	704
Project 31	2006	TV Pilot	\$3,790,888	\$379,088	\$30,629,203	695
Project 32	2006	TV Pilot	\$4,157,437	\$415,744	\$31,044,947	714
Project 33	2005	TV Series	\$34,301,256	\$3,430,125	\$34,475,072	2,556
Project 34	2006	TV Series	\$32,795,975	\$3,279,597	\$37,754,669	3,830
Project 35	2006	TV Series	\$12,955,966	\$1,295,596	\$39,050,265	982
Project 36	2006	TV Pilot	\$3,245,976	\$324,597	\$39,374,862	797
Project 37	2006	TV Pilot	\$2,003,216	\$200,322	\$39,575,184	658
Project 38	2006	TV Pilot	\$2,174,875	\$217,487	\$39,792,671	400
Project 39	2006	TV Pilot	\$4,229,082	\$422,908	\$40,215,579	1,183
Project 40	2005	Feature Film	\$1,005,597	\$100,560	\$40,316,139	305
Project 41	2007	TV Pilot	\$3,796,349	\$379,635	\$40,695,774	403
Project 42	2005	TV Series	\$14,020,621	\$1,402,062	\$42,097,836	3,384
Project 43	2006	Feature Film	\$5,056,273	\$505,627	\$42,603,463	996
Project 44	2006	Feature Film	\$13,552,249	\$1,355,225	\$43,958,688	1,057
Project 45	2006	Feature Film	\$2,468,552	\$246,855	\$44,205,543	460
Project 46	2006	TV Pilot	\$2,641,802	\$264,180	\$44,469,723	445
Project 47	2005	Feature Film	\$2,812,666	\$281,267	\$44,750,990	355

Table 1: List of Credit-Approved Projects, Credit Amounts, and Employment

<i>PROJECT</i>	<i>YEAR</i>	<i>PROJECT TYPE</i>	<i>TOTAL QUALIFIED COSTS</i>	<i>CREDIT AMOUNT</i>	<i>CUMULATIVE TOTAL CREDIT \$\$</i>	<i>TOTAL PRODUCTION HIRES</i>
Project 48	2005	Feature Film	\$1,200,913	\$120,091	\$44,871,081	358
Project 49	2006	Feature Film	\$1,590,872	\$159,087	\$45,030,168	393
Project 50	2006	Feature Film	\$1,846,186	\$184,619	\$45,214,787	391
Project 51	2006	Feature Film	\$5,150,301	\$515,030	\$45,729,817	914
Project 52	2007	TV Series	\$15,707,627	\$1,570,763	\$47,300,580	863
Project 53	2005	Feature Film	\$11,918,993	\$1,191,899	\$48,492,479	581
Project 54	2006	Feature Film	\$14,720,453	\$1,472,045	\$49,964,524	791
Project 55	2005	Feature Film	\$660,860	\$66,086	\$50,030,610	-
Project 56	2005	Feature Film	\$1,788,295	\$178,830	\$50,209,440	325
Project 57	2005	Feature Film	\$3,183,191	\$318,319	\$50,527,759	677
Project 58	2006	Feature Film	\$116,024	\$11,602	\$50,539,361	29
Project 59	2006	Feature Film	\$19,644,064	\$1,964,406	\$52,503,767	4,081
Project 60	2004	TV Series	\$4,295,337	\$429,534	\$52,933,301	840
Project 61	2006	Feature Film	\$1,480,653	\$148,065	\$53,081,366	281
Project 62	2006	Feature Film	\$2,681,754	\$268,175	\$53,349,541	651
Project 63	2005	Feature Film	\$356,934	\$35,693	\$53,385,234	95
Project 64	2005	Feature Film	\$23,040,124	\$2,304,013	\$55,689,247	3,648
Project 65	2005	Feature Film	\$973,033	\$97,304	\$55,786,551	419
Project 66	2007	Feature Film	\$1,616,116	\$161,612	\$55,948,163	218
Project 67	2005	Feature Film	\$26,607,393	\$2,660,740	\$58,608,903	1,143
Project 68	2005	Feature Film	\$382,514	\$38,252	\$58,647,155	105
Project 69	2006	Feature Film	\$2,368,065	\$236,807	\$58,883,962	588
Project 70	2005	Feature Film	\$3,250,247	\$325,025	\$59,208,987	500
Project 71	2006	Feature Film	\$3,953,265	\$395,327	\$59,604,314	996
Project 72	2005	Feature Film	\$8,616,419	\$861,642	\$60,465,956	1,128
Project 73	2007	Feature Film	\$8,326,758	\$832,676	\$61,298,632	951
Project 74	2006	TV Pilot	\$4,571,976	\$457,198	\$61,755,830	1,344
Project 75	2006	Feature Film	\$1,473,094	\$147,309	\$61,903,139	232
Project 76	2006	Feature Film	\$13,479,982	\$1,347,998	\$63,251,137	1,264
Project 77	2006	Feature Film	\$3,403,986	\$340,399	\$63,591,536	803
Project 78	2006	TV Series	\$1,174,538	\$117,454	\$63,708,990	88
Project 79	2006	Feature Film	\$482,115	\$48,211	\$63,757,201	104
Project 80	2006	Feature Film	\$2,688,976	\$268,898	\$64,026,099	582
Project 81	2004	Feature Film	\$37,759,066	\$3,775,907	\$67,802,006	2,080
Project 82	2007	Feature Film	\$1,397,724	\$139,772	\$67,941,778	390
Project 83	2007	TV Pilot	\$2,547,603	\$254,760	\$68,196,538	668
Project 84	2005	Feature Film	\$58,562,747	\$5,856,275	\$74,052,813	2,742
Project 85	2006	Feature Film	\$3,381,496	\$338,150	\$74,390,963	342
Project 86	2007	TV Series	\$22,557,433	\$2,255,743	\$76,646,706	2,256
Project 87	2006	TV Series	\$13,337,955	\$1,333,796	\$77,980,502	1,546
Project 88	2005	Feature Film	\$516,703	\$51,671	\$78,032,173	113
Project 89	2007	TV Series	\$14,685,084	\$1,468,508	\$79,500,681	1,718
Project 90	2007	TV Pilot	\$4,750,972	\$475,097	\$79,975,778	1,178
Project 91	2006	Feature Film	\$6,649,859	\$664,986	\$80,640,764	1,235
Project 92	2006	Feature Film	\$1,083,041	\$108,304	\$80,749,068	281
Project 93	2006	Feature Film	\$29,997,522	\$2,999,752	\$83,748,820	4,937
Project 94	2005	Feature Film	\$9,118,141	\$911,815	\$84,660,635	1,252

Table 1: List of Credit-Approved Projects, Credit Amounts, and Employment

<b>PROJECT</b>	<b>YEAR</b>	<b>PROJECT TYPE</b>	<b>TOTAL QUALIFIED COSTS</b>	<b>CREDIT AMOUNT</b>	<b>CUMULATIVE TOTAL CREDIT \$\$</b>	<b>TOTAL PRODUCTION HIRES</b>
Project 95	2006	Feature Film	\$12,961,144	\$1,296,114	\$85,956,749	1,938
Project 96	2007	TV Pilot	\$3,775,106	\$377,511	\$86,334,260	673
Project 97	2007	TV Pilot	\$3,900,079	\$390,008	\$86,724,268	973
Project 98	2005	Feature Film	\$28,135,434	\$2,813,544	\$89,537,812	2,362
Project 99	2007	TV Series	\$31,206,430	\$3,120,643	\$92,658,455	3,667
Project 100	2007	Feature Film	\$5,373,208	\$537,321	\$93,195,776	768
Project 101	2006	Feature Film	\$15,364,478	\$1,536,448	\$94,732,224	1,300
Project 102	2007	Feature Film	\$3,203,649	\$320,365	\$95,052,589	455
Project 103	2006	Feature Film	\$10,962,974	\$1,096,297	\$96,148,886	710
Project 104	2007	TV Pilot	\$5,150,548	\$515,055	\$96,663,941	788
Project 105	2006	Feature Film	\$2,752,203	\$275,220	\$96,939,161	654
Project 106	2006	Feature Film	\$1,883,820	\$188,382	\$97,127,543	137
Project 107	2006	Feature Film	\$1,661,595	\$166,160	\$97,293,703	347
Project 108	2007	TV Pilot	\$4,727,444	\$472,744	\$97,766,447	996
Project 109	2005	Feature Film	\$13,607,217	\$1,360,722	\$99,127,169	3,193
Project 110	2006	Feature Film	\$2,427,502	\$242,750	\$99,369,919	237
Project 111	2006	Feature Film	\$51,304,959	\$5,130,496	\$104,500,415	5,420
Project 112	2006	Feature Film	\$22,291,405	\$2,229,141	\$106,729,555	2,492
Project 113	2005	TV Series	\$69,381,848	\$6,938,185	\$113,667,740	4,443
Project 114	2006	TV Series	\$25,979,835	\$2,597,984	\$116,265,723	2,796
Project 115	2007	Feature Film	\$10,328,779	\$1,032,878	\$117,298,601	540
<b>TOTALS</b>			<b>\$1,172,986,007</b>	<b>\$117,298,601</b>	<b>\$117,298,601</b>	<b>134,992</b>

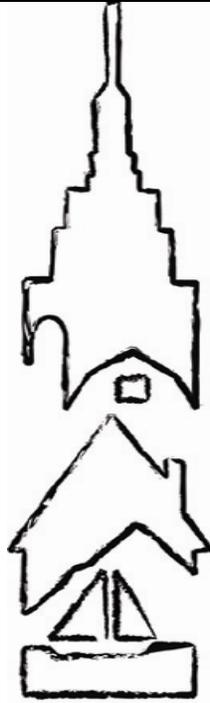
Table 2: List of Credit-Approved Projects and Shooting Days

PROJECT	PROJECT TYPE	SHOOTING DAYS									
		STAGE				TOTAL					
		STAGE DAYS NYC	STAGE DAYS NYS	DAYS OUTSIDE NYS	TOTAL STAGE DAYS	LOCATION DAYS NYC	LOCATION DAYS NYS	LOCATION DAYS NYC & NYS	LOCATION DAYS OUTSIDE NYS	TOTAL LOCATION DAYS	TOTAL SHOOT DAYS
Project 1	Feature Film	0	1	0	1	1	24.5	25.5	8.5	34	35
Project 2	TV Series	47	0	0	47	3	0	3	0	3	50
Project 3	TV Series	75	0	1	76	32	0	32	0	32	108
Project 4	TV Series	8	0	0	8	16	0	16	0	16	24
Project 5	Feature Film	0	1	0	1	25	0	25	3	28	29
Project 6	TV Pilot	1	0	0	1	14	0	14	0	14	15
Project 7	TV Pilot	1	0	0	1	11	1	12	0	12	13
Project 8	TV Pilot	1	0	0	1	14	0	14	0	14	15
Project 9	TV Pilot	1	0	0	1	8	0	8	0	8	9
Project 10	TV Series	63	0	0	63	89	0	89	2	91	154
Project 11	Feature Film	0	6	0	6	0	36	36	0	36	42
Project 12	TV Series	84	0	0	84	87	0	87	5	92	176
Project 13	TV Series	90	0	0	90	92	1	93	1	94	184
Project 14	Feature Film	1	0	0	1	25	0	25	0	25	26
Project 15	Feature Film	43	0	0	43	17	0	17	0	17	60
Project 16	Feature Film	4	0	0	4	34	2	36	0	36	40
Project 17	TV Pilot	2	0	0	2	9	2	11	0	11	13
Project 18	Feature Film	29.75	0	0	29.75	62.25	0	62.25	2	64.25	94
Project 19	Feature Film	19	0	0	19	23	0	23	5	28	47
Project 20	Feature Film	1	0	0	1	0	21	21	2	23	24
Project 21	TV Series	32	0	0	32	61	4	65	3	68	100
Project 22	Feature Film	0	1	0	1	33	0	33	0	33	34
Project 23	TV Series	31	0	0	31	31	5	36	0	36	67
Project 24	Feature Film	1	0	0	1	23	0	23	0	23	24
Project 25	Feature Film	1	0	0	1	18	2	20	4	24	25
Project 26	TV Pilot	2	0	0	2	8	2	10	0	10	12
Project 27	Feature Film	15	0	0	15	30	0	30	0	30	45
Project 28	TV Series	36	0	0	36	15	0	15	0	15	51
Project 29	TV Pilot	8.50	0	0	8.5	9.5	0	9.5	0	9.5	18
Project 30	Feature Film	1	0	0	1	14	20	34	11	45	46
Project 31	TV Pilot	2	0	0	2	12	0	12	0	12	14
Project 32	TV Pilot	1	0	0	1	13	0	13	0	13	14
Project 33	TV Series	66	0	0	66	110	0	110	1	111	177
Project 34	TV Series	91	0	0	91	116	0	116	0	116	207
Project 35	TV Series	45	0	0	45	0	0	0	0	0	45
Project 36	TV Pilot	2	0	0	2	13	0	13	0	13	15
Project 37	TV Pilot	2	0	0	2	6	0	6	0	6	8
Project 38	TV Pilot	1	0	0	1	7	0	7	1	8	9
Project 39	TV Pilot	1	0	0	1	14	0	14	0	14	15
Project 40	Feature Film	1	0	0	1	17	0	17	3	20	21
Project 41	TV Pilot	1	0	0	1	13	1	14	0	14	15
Project 42	TV Series	22	0	0	22	35	0	35	0	35	57
Project 43	Feature Film	3	0	0	3	20	2	22	2	24	27
Project 44	Feature Film	6	0	1	7	52	2	54	8	62	69
Project 45	Feature Film	0	1	0	1	7	20	27	2	29	30
Project 46	TV Pilot	4	0	0	4	6.5	0.5	7	0	7	11
Project 47	Feature Film	2	0	0	2	12	7	19	6	25	27
Project 48	Feature Film	1	0	0	1	19	1	20	1	21	22
Project 49	Feature Film	1	0	0	1	24	1	25	0	25	26
Project 50	Feature Film	1	0	0	1	24	0	24	0	24	25
Project 51	Feature Film	1	0	0	1	15	0	15	0	15	16
Project 52	TV Series	37	0	0	37	56	4	60	1	61	98
Project 53	Feature Film	10	0	0	10	44	0	44	3	47	57
Project 54	Feature Film	13	0	0	13	13	18	31	7	38	51
Project 55	Feature Film	2	0	0	2	0	0	0	0	0	2
Project 56	Feature Film	1	0	0	1	25	0	0	0	0	26
Project 57	Feature Film	1	0	0	1	24	2	26	0	26	27
Project 58	Feature Film	1	0	0	1	22	0	22	0	22	23
Project 59	Feature Film	21	0	0	21	0	0	0	2	2	23
Project 60	TV Series	13	0	0	12.75	26	0	26	8.25	34.25	47

Table 2: List of Credit-Approved Projects and Shooting Days

PROJECT	PROJECT TYPE	SHOOTING DAYS									
		STAGE				TOTAL			LOCATION		
		STAGE DAYS NYC	STAGE DAYS NYS	DAYS OUTSIDE NYS	TOTAL STAGE DAYS	LOCATION DAYS NYC	LOCATION DAYS NYS	LOCATION DAYS NYC & NYS	DAYS OUTSIDE NYS	TOTAL LOCATION DAYS	TOTAL SHOOT DAYS
Project 61	Feature Film	1	0	0	1	16	3	19	0	19	20
Project 62	Feature Film	2	0	0	2	23	0	23	0	23	25
Project 63	Feature Film	1	0	0	1	19	0	19	0	19	20
Project 64	Feature Film	82	0	0	82	28	0	28	0	28	110
Project 65	Feature Film	1	0	0	1	25	0	25	0	25	26
Project 66	Feature Film	1	0	0	1	1	20	21	0	21	22
Project 67	Feature Film	27	0	0	27	42	1	43	0	43	70
Project 68	Feature Film	1	0	0	1	21	0	21	1	22	23
Project 69	Feature Film	1	0	0	1	23	0	23	0	23	24
Project 70	Feature Film	1	0	0	1	42	0	42	0	42	43
Project 71	Feature Film	1	0	0	1	30	5	35	0	35	36
Project 72	Feature Film	1	0	0	1	40	1	41	0	41	42
Project 73	Feature Film	14	0	0	14	17	2	19	0	19	33
Project 74	TV Pilot	4	0	0	3.5	11.5	0	11.5	0	11.5	15
Project 75	Feature Film	1	0	0	1	16	6	22	0	22	23
Project 76	Feature Film	3	0	0	3	37	11	48	1	49	52
Project 77	Feature Film	1	0	0	1	20	0	20	0	20	21
Project 78	TV Series	0	58	0	58	0	11	11	0	11	69
Project 79	Feature Film	1	0	0	1	23	0	23	1	24	25
Project 80	Feature Film	8	0	0	8	15	0	15	0	15	23
Project 81	Feature Film	37	0	0	37	34	2	36	45	81	118
Project 82	Feature Film	1	0	0	1	15	1	16	3	19	20
Project 83	TV Pilot	1	0	0	1	10	0	10	0	10	11
Project 84	Feature Film	39	0	2	41	29	24	53	12	65	106
Project 85	Feature Film	6	0	0	6	21	0	21	0	21	27
Project 86	TV Series	43	0	0	43	58	0	58	0	58	101
Project 87	TV Series	50	0	0	50	15	0	15	0	15	65
Project 88	Feature Film	1	0	0	1	20	4	24	0	24	25
Project 89	TV Series	36	0	0	36	26	1	27	1	28	64
Project 90	TV Pilot	4	0	0	4	12	0	12	0	12	16
Project 91	Feature Film	1	0	0	1	32	1	33	0	33	34
Project 92	Feature Film	1	0	0	1	14	0	14	3	17	18
Project 93	Feature Film	26	0	0	26	34	2	36	0	36	62
Project 94	Feature Film	1	0	0	1	25	0	25	7	32	33
Project 95	Feature Film	1	0	0	1	46	3	49	0	49	50
Project 96	TV Pilot	1	0	0	1	5	6	11	1	12	13
Project 97	TV Pilot	2	0	0	2	12	1	13	0	13	15
Project 98	Feature Film	12	0	0	12	51	0	51	1	52	64
Project 99	TV Series	46	0	0	46	72	0	72	0	72	118
Project 100	Feature Film	1	0	0	1	22	2	24	0	24	25
Project 101	Feature Film	29	0	0	29	24	0	24	0	24	53
Project 102	Feature Film	1	0	0	1	25	0	25	1	26	27
Project 103	Feature Film	2	0	0	2	8	32	40	0	40	42
Project 104	TV Pilot	2	0	0	2	18	0	18	0	18	20
Project 105	Feature Film	2	0	0	2	25	0	25	0	25	27
Project 106	Feature Film	0	5	0	5	0	33	33	0	33	38
Project 107	Feature Film	1	0	0	1	23	0	23	2	25	26
Project 108	TV Pilot	2	0	0	2	13	1	14	0	14	16
Project 109	Feature Film	1	0	0	1	39	3	42	4	46	47
Project 110	Feature Film	1	0	0	1	23	0	23	5	28	29
Project 111	Feature Film	2	0	0	2	58	11	69	5	74	76
Project 112	Feature Film	16	0	0	16	61	0	61	0	61	77
Project 113	TV Series	154	0	0	154	21	27	48	156	204	358
Project 114	TV Series	79	0	0	79	24	1	25	0	25	104
Project 115	Feature Film	16	0	0	16	20	0	20	10	30	46
<b>TOTALS</b>		<b>1,720.50</b>	<b>73.00</b>	<b>4.00</b>	<b>1,797.50</b>	<b>2,934.75</b>	<b>394.00</b>	<b>3,303.75</b>	<b>350.75</b>	<b>3,654.50</b>	<b>5,477.00</b>

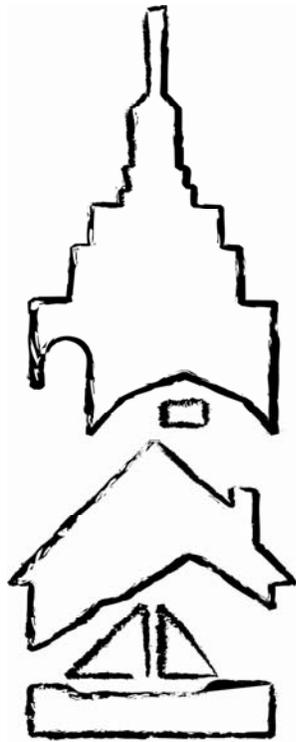




NEW YORK STATE  
GOVERNOR'S OFFICE  
FOR MOTION PICTURE  
& TV DEVELOPMENT

SO MANY REASONS TO FILM IN NEW YORK STATE

**NY♥FILM**



EMPIRE STATE  
FILM  
PRODUCTION  
CREDIT

**NY♥FILM**

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# 2007 Report to the Legislature\*

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## Overview

From its inception in August 2004, the Empire State Film Production Credit has been highly effective at attracting film, television, and television pilot productions to New York. To date, the program has created more than \$3.4 billion in economic activity and over 13,000 direct jobs. Increasing competition from neighboring states, starting in 2006, began to threaten and erode the level of filmmaking activity in New York weakening the economic impact of the industry in 2007.

Two factors in 2007 caused sharp fluctuations in the level of productions that occurred in New York and thereby, applications for the credit. First, neighboring states like Connecticut, Rhode Island, Massachusetts, and Pennsylvania introduced aggressive film incentives in Spring 2006 designed to attract New York-bound productions to their states. As a result, New York experienced serious losses of feature film production to neighboring states. Second, it became clear by the third quarter of 2007 that the industry faced a potential strike by the Writers Guild of America followed by the Directors Guild and the Screen Actors Guild, which created deep uncertainty among production companies and the Hollywood Studios.

As a response to these competitive factors, in Spring 2008 the New York State Legislature and the Governor enacted an enhancement to the tax credit tripling the incentive rate from 10 percent to 30 percent. While still less than neighboring states, this enhanced rate returned New York to its competitive position. As a result, the program has already received a record number of applications during the second quarter of 2008. Looking to the near future, the program will need to address an insufficient level of allotted funding as well as a shortage of soundstages available to meet growing demand.

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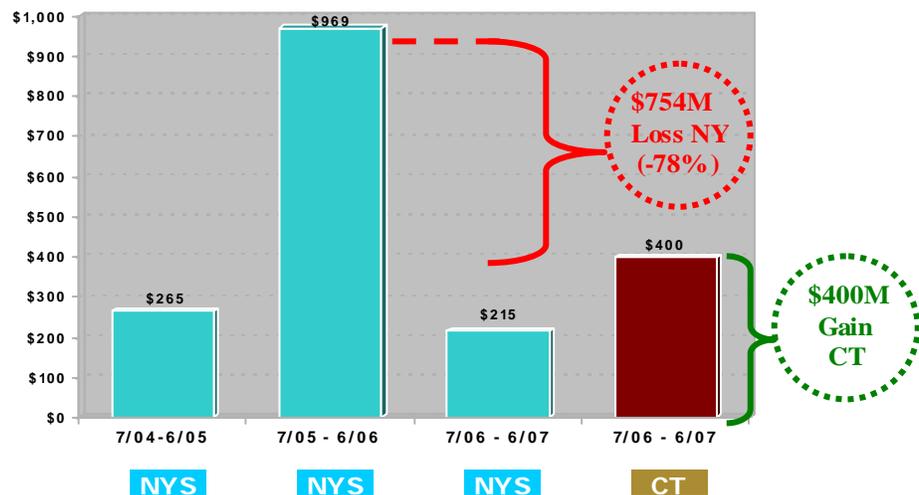
\*This section is authored by the Governor's Office for Motion Picture and Television Development

## Impact of New Competition from Neighboring States

The most serious challenge to New York's film and television production industry came in the form of aggressive new incentives introduced in four neighboring states starting in 2006. After the New York incentive was established in August of 2004, feature film production rose significantly as illustrated by the first two bars on the chart below. As calendar year 2006 came to a close, New York began to experience the first serious drops of what became in 2007 a serious loss of feature film production leaving New York for neighboring states.

During the 12 months following July 2006, as the Connecticut, Rhode Island, Massachusetts, and Pennsylvania programs became fully functional, New York experienced a \$750 million drop in feature film applications compared to the previous 12 months. During the same period, Connecticut alone experienced an increase in feature film production of approximately \$400 million.

*Introduction of competing incentives precipitates \$750 million drop in New York film production from July 2006-June 2007 compared to the previous 12 months*



Initially the loss of production was limited to feature films, but a threat to television production will soon follow. Once neighboring states develop infrastructure such as soundstages and production houses, by offering equally aggressive tax credits to the industry for these investments, many New York vendors and service providers considered the backbone of television production will eventually re-locate outside the state.

From the start of the program in August of 2004 to June of 2006, based on information supplied in the initial applications, New York gained 9,000 (4,300 direct) full time equivalent (FTE) jobs in the first year of the program and over 14,000 FTE (6,700 direct) in the second. Over the next 12 months, by June of 2007, as the number of applications dropped, new jobs sank to 6,400 FTE (2,100 direct) reflecting a loss of 7,600 FTE (4,600 direct) positions when compared to the previous year. The loss in

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jobs and economic activity impacted the state at all levels. For example, Westchester County experienced a significant loss in revenue as productions leaving for Connecticut no longer shot in Westchester County parks and facilities.

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## Response to Challenges to Our Incentive

*New York State triples incentive, recovering competitive level without matching higher rates in nearby states*

In response to these challenges, New York proposed a judicious plan to regain and maintain the State's leadership in the film and television industry. The Governor's Office for Motion Picture and Television Development (MP/TV) submitted a fact-based business case that showed the resulting economic impact of an enhanced tax credit. As a result, the 2008 budget passed by the Senate and Assembly and signed into law by Governor Paterson in April tripled the New York State incentive from 10 percent of below the line costs to 30 percent.

The impact was immediate. During the first quarter of 2008 we received only nine initial applications. During the second and third quarters, once the new incentive was enacted, we received 62 applications. These numbers will be further analyzed in next year's report.

Despite the fact that the incentives offered by our competitors would still be more aggressive, New York determined correctly it did not have to match our competitors' programs. The wealth of other advantages to be found in New York combined with a tripled incentive allows New York to regain its leadership as the main production region outside Hollywood.

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## Impact of Labor Issues and Potential Strikes

*Cycles of film production became more volatile, exhibiting wide swings from one quarter to the next*

Traditionally, when faced with a strong probability of strikes, major production companies and the Hollywood studios "ramp up" production in order to rush as much product as possible down the pipeline before a strike commences. During the third quarter of 2007, in anticipation of the Writers Guild strike that did commence in November of 2007, three to four quarters' worth of production was initiated. Thus, New York and other major production regions experienced an aberrant spike in new productions during the third quarter of 2007 as nearly a year's worth of applications and work was pushed through before the year-end strike.

The temporary spike was followed by the predictable drop in production. The consequent drop in production continued until the passage of the legislation to increase the New York incentive. Tripling the incentive overcame both the challenges from neighboring states and the labor concerns. Three times as many applications were received in the second quarter compared to the first quarter.

Program  
Statistics by  
End of  
Calendar Year  
2007

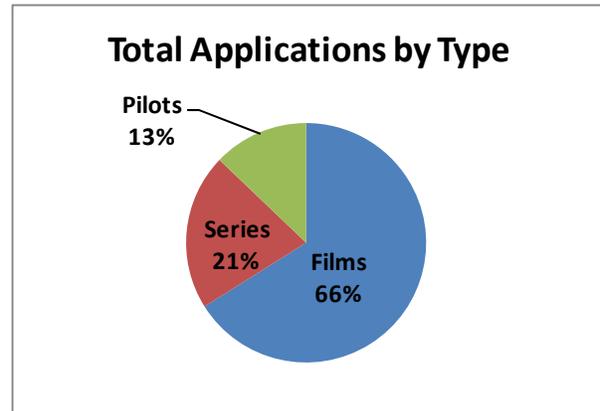
In order to be accepted into the program, an applicant must submit an initial application projecting the economic activity of the project to be followed by a final application detailing the actual spending and economic activity. By the end of calendar year 2007, we had received a total of 218 initial applications across the life of the program. However, the actual credit is not issued until the project is completely finished and a final application based on dollars actually spent is submitted. By the end of 2007, 139 projects had been completed and submitted final applications. Of those 139 final applications, 115 had been processed by year's end and tax credit certificates had been issued in the amount of \$117,298,601.

The data to follow are based on the information supplied in the 218 initial applications received by MP/TV from 2004 to the present.

*Initial  
Applications*

The 218 applications consist of:

- 144 Feature Films
- 46 Television Series
- 28 Television Pilots



*Project  
Spending*

Project spending is measured in two ways: New York Spend (i.e., all money spent on a project in New York State on both qualified and non-qualified costs) and Qualified Spend (money spent in New York State on costs qualified for the credit such as labor, materials, facilities, post production, etc.)

The projects in the program represent:

- \$3,444,692,083 in New York Spend
- \$2,188,339,351 in Qualified Spend

By the end of 2007, before the new legislation tripling the incentive passed, \$219 million of the \$410 million (or 53 percent) allocated for the program through 2011 had been committed. With the tripling of the credit in April of 2008, the allocation will be exhausted at a considerably accelerated rate as the legislation increased the incentive by 300 percent but increased the allocation by only 50 percent. Thus, although the allocation was increased on a progressive scale and extended through 2013, the incremental increase does not keep pace with the significantly increased demand resulting from the tripling of the incentive.

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## Conclusion

The decision to triple New York's incentive in April 2008 in order to regain and protect our leadership in this industry was critical. The effect of the decision was immediate and extremely positive. New York is again the leading choice for productions outside of Hollywood. By the second quarter of 2008 we are experiencing a significant rush of projects back to New York resulting in the creation of thousands of well paying jobs. The tripled incentive, while not matching our neighbors dollar for dollar, still renders New York, with all of its assets, the first choice for production.

The program is once again so successful that we are running through program allocations rapidly. The flow of production into New York State is so strong that our most immediate challenges will be to replenish the funding allotted for the program and to find enough soundstages to meet the demand. It is expected that in 2008 the revitalized incentive is going to attract more than a billion dollars in economic activity to the State, while continuing to create thousands of jobs for New Yorkers.



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# **Appendix A: New York State Qualified Production Facilities**

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# Qualified Production Facilities

*Note: this list does not claim to be comprehensive or final. If you have a question about a facility that is not on this list, contact the state and/or city film offices.*

## **NEW YORK CITY QUALIFIED FACILITIES:**

*These facilities qualify for both  
New York State and New York City tax credits.*

### **All Mobile Video**

Chelsea (26<sup>th</sup> Street) – Nova, Mike, Joann (212) 727-1234

AMV Unitel (57<sup>th</sup> & 53<sup>rd</sup>) – Ron Ranieri (212) 366-9171

221 W 26<sup>th</sup> Street (main office)

New York, NY 10001

[ppezner@amvchelsea.com](mailto:ppezner@amvchelsea.com)

[www.allmobilevideo.com](http://www.allmobilevideo.com)

221 W. 26<sup>th</sup> Street

Studio A 98'x89'x40' (19' to grid)

Studio B 80'x65'x27' (19' to grid)

Studio C 40'x52'x20' (14.5' to grid)

Studio D 21'x30'x20' (14.5' to grid)

515 W 57<sup>th</sup> Street

Studio A 101'6" x 47'6"x23' (19' to grid) (flexible)

53<sup>rd</sup> Street

Studio 53 (5,370 SF)

### **Broadway Stages**

Dawn Dianda (718) 349-9146

203 Meserole Ave (main office)

Brooklyn, NY 11222

[www.broadway-stages.com](http://www.broadway-stages.com)

280 Calyer Street

Greenpoint Brooklyn, NY

Stage 4: 75 x 100 (7,500 SF)

Stage 5: 50 x 100 (5,000 SF)

Stage 6: 75 x 100 (7,500 SF)

Stage 7: 100 x 100 (10,000 SF)

Stage 8: 100 x 100 (10,000 SF)

Stage 10: soon to be on-line call for information

259 Green Street

Greenpoint, Brooklyn, NY

Stage 1: 100 x 50 (5,000 SF)

Stage D: 160 x 50 (8,000 SF)

47-60 29th street

Long Island City (Hunter's Point)

Stages 14: 57 x 180 x 30 (10,260 SF)  
Stages 15: 195 x 62 x 20 (12,090 SF)

**Brooklyn Fire Proof Studios**

Walter Shepard (718) 675-9334  
120 Ingraham Street  
Brooklyn, NY 11237  
[www.brooklynfireproof.com](http://www.brooklynfireproof.com)

Nut Roaster 73' x 99' x17' Studio (7,227 SF)

**Cinema World**

Mark Oppenheimer (718) 389-9800 Cell: (646) 772-3434  
220 Dupont Street  
Greenpoint, NY 11222  
[www.cinemaworldstudios.com](http://www.cinemaworldstudios.com)

120' x 63' x 20' Studio (7,560 SF)  
200' x 50' x 31' (Raw Studio Space) (10,000 SF)

**East of Hollywood**

Lucille Ascanio or Louis Srybnik (718) 492-7400  
140 53<sup>rd</sup> Street  
Brooklyn, NY 11232  
[www.eastofhollywoodny.com](http://www.eastofhollywoodny.com)

Studio A 52<sup>nd</sup> Street: 28,000 SF (30' to grid)  
Basement (for holding etc) 14,500 SF  
Studio B/C 53<sup>rd</sup> Street 30,000 SF  
Other 54<sup>th</sup> Street 44,000 SF

**East of Hollywood's Atlantic Avenue Complex**

Lucille Ascanio or Louis Srybnik (718) 492-7400  
[www.eastofhollywoodny.com](http://www.eastofhollywoodny.com)

1260 Atlantic Ave  
1<sup>st</sup> Floor 5,000 SF (21' to ceiling)  
3<sup>rd</sup> Floor 14,700 SF (17' to ceiling)

*\*other floors and warehouse space may be available as well, call for more information*

**Hellgate Studios**

Manager- James Vissas (718) 278-3060 / (718) 956-7642 Cell: (646) 895-0613  
Fax: (718) 204-8565  
[info@hellgate-studios.com](mailto:info@hellgate-studios.com)  
2-15 26<sup>th</sup> Ave  
Astoria, NY 11102  
[www.hellgate-studios.com](http://www.hellgate-studios.com)

Stage A: 23,000SF (17' to grid/ 24'to ceiling)  
Stage B: 7,000SF (17' to grid/ 24'to ceiling)

Stage C: 15,000SF (17' to grid/ 24'to ceiling)

**JC Studios**

Samantha Stiegelbauer-Lisanti, (718) 780-6463  
Paul Stiegelbauer, or Melissa Bannon  
1268 East 14<sup>th</sup> Street  
Brooklyn, NY 11230  
[www.jcstudios.com](http://www.jcstudios.com)

Studio 1 11,200 SF (24' to grid)  
Studio 2 9,700 SF (38'10" to grid)

**Kaufman Astoria**

Elaine Ferranti or Pete Romano (718) 392-5600  
34-12 36 Street  
Astoria, NY 11106  
[www.kaufmanastoria.com](http://www.kaufmanastoria.com)

Stage E: 217' x 120' x 40' (26,040 SF)  
Stage G: 134' x 90' x 31' (12,060 SF)  
Stage H: 134' x 90' x 31' (12,060 SF)  
Studio 1: 100' x 80' (8,000 SF)  
Studio 2: 75' x 54' (4,000 SF)

**Kingsbridge Armory**

Ronald Day (212) 312-3628  
29 W. Kingsbridge Road  
Bronx, NY 10468

152,800 SF

**Lightbox-NY**

David Appleson or Laurel Greenman (718)759-6419  
[lightboxny@gmail.com](mailto:lightboxny@gmail.com)  
[www.lightbox-ny.com](http://www.lightbox-ny.com)  
841 Barretto Street  
Bronx, NY 10474

Studio A 140'x60'x22' height to grid 12'(8,400 SF)  
Studio B 50x40x12 height to grid 12' (2,000 SF)

**Manhattan Center Productions**

Obie O'Brien (212) 695-6600 ext. 212  
[obie@mcpstudios.com](mailto:obie@mcpstudios.com)  
Craig Seti (212) 695-6600 ext. 240  
[seti@mcpstudios.com](mailto:seti@mcpstudios.com)  
311 West 34th Street  
New York, NY 10001

Hammerstein Ballroom 146'x120'x75' (17,520 SF)

Grand Ballroom 100'x97'x40' (14,259 SF)  
TV1 70'x40' height to grid 16' (2800 SF)  
TV2 60'x30' height to grid 14.5' (1800 SF)  
TV3 25'x10'x10' (250 SF)

**NBC Studios**

Frank Accarrino (212) 664-4444  
30 Rockefeller Plaza  
New York, NY 10112  
[www.nbcuni.com](http://www.nbcuni.com)

Studio 8H 131'6" x 76'2" x 23'8" (10,000 SF)  
Studio 8G 96'11"x 49'8" x 17' (4,875 SF)  
Studio 6B 126'1" x 50'6" x 15'8" (5,480 SF)  
Studio 6A 109'6" x 45' x 17' (5,425 SF)  
Studio 3K 68'1" x 64'1" x 13'4" (4,170 SF)  
Studio 3C 77'5" x 47'2" x 15" (3,310 SF)  
Studio 3B 79'10" x 50'8" x 16'6" (4060 SF)  
Studio 3A 75'9" x 48'4" x 16" (3,740 SF)  
Studio 1A 61'4" x 45'6" x 13' (2,810 SF)

**NEP Studios**

NEP Image Group, LLC (212) 401.4964 / Cell: (917) 626.8107  
Raymond DeMartini  
Director of Support Services Engineering & Facilities  
401 Fifth Avenue  
New York, NY 10016  
[www.nepinc.com](http://www.nepinc.com)  
[Raymond.demartini@nepstudios.com](mailto:Raymond.demartini@nepstudios.com)

Studio 52 100" x 75" x 24" (7,500 SF)  
Studio 54 70" x 70" x 24" (4,900 SF)  
Studio 37 38" x 32" x 24" (1216 SF)  
Studio 33 55" x 47" x 18" (2,585 SF)  
Penn Studios A 75" x 70" x 30" (5,250 SF)  
B 75" x 70" x 30" (5,250 SF)  
Midtown Studios 75" x 50" x 18" (3,500 SF)  
5<sup>th</sup> Avenue Studio A 101" x 63" x 24" (6363 SF)  
B 44" x 42" x 24" (1848 SF)

**New York State Armories**

Gayle Carpenter, Facilities Lease Coordinator (518) 786-6079  
Division of Military & Naval Affairs  
330 Old Niskayuna Road  
Latham, NY 12110-2224

Properties within NYC include: *(Call for additional armories within the city)*

Bedford Armory app. 60,000 SF  
1579 Bedford Avenue

07/29/08

Brooklyn, NY 11225

Marcy Armory                      app 60,000 SF  
355 Marcy Avenue  
Brooklyn, NY

### **Sanders Studios NYC**

Fred Sanders                      (646) 232-8857  
525 Waverly Avenue  
Brooklyn, NY 11238  
[www.sandersstudiosnyc.com](http://www.sandersstudiosnyc.com)

Studio 1: 87'9" x 39'9" x 16' (3746 sqf)  
Studio 2: 87'9" x 39'9" x 14' (3488 sqf)  
Studio 3: 87'1" x 79'9" x 14' (7212 sqf)

### **Silks Building Stages**

Patrick Long                      (718) 784-8401  
3724 24<sup>th</sup> Street  
Long Island City, NY 11101

2<sup>nd</sup> Floor: 150,000 SF (16' to ceiling)  
3<sup>rd</sup> Floor: 150,000 SF (16' to ceiling)

### **Screen Gems**

Manager: William Vassar / CEO- George Cooney                      (212)450-1600  
222 East 44th Street  
New York, New York 10017  
[www.screengemsstudios.com](http://www.screengemsstudios.com)

Studio "A": 96' x 83' x 22' (7,968 SF)  
Studio "B": 76' x 46' x 16' (3,450 SF)  
Studio #1: 52' x 48' x 14' (2,496 SF)  
Studio #2: 48' x 32' x 14' (1,500 SF)  
Studio #3: 50' x 48' x 14' (2,400 SF)  
Studio #4: 44' x 44' x 14' (1,936 SF)  
Studio #5: 48' x 46' x 14' (2,208 SF)

### **SilverCup Studios**

Lisa Sanchez                      (718) 906-2000  
42-22 22nd Street  
Long Island City, NY 11101  
[www.silvercupstudios.com](http://www.silvercupstudios.com)

1: 151'-157' x 78' x 18' (12,300 SF)  
2: 117' x 70'- 63' x 18' (8,400 SF)  
3: 117' x 49' x 18' (5,700 SF)  
4: 113'- 118' x 70' - 65' x 18' (7,700 SF)  
5: 54' - 64' x 42' x 35' (2,700 SF)  
6: 53' x 40' x 18' (2,100 SF)  
7: 57' x 40' x 18' (2,300 SF)  
8: 62' x 36' x 20' (2,200 SF)

07/29/08

9: 84' x 75' x 17'9" (6,250 SF)  
10: 118' x 53' x 18' (6,500 SF)

A: 156' x 87' x 20' (11,000 SF)  
B: 290' x 70' x 20' (18,000 SF)  
X: 140' x 120' x 22' (16,800 SF)  
Roof: 290' x 61' (18,000 SF)  
Garden: 39' x 36' (1,400 SF)

### **Silvercup Studios East**

Lisa Sanchez (718) 906-2000  
34-02 Starr Avenue  
Long Island City NY 11101  
718-906-3000

C: 173' x 90' x 27' (15,500 SF)  
D: 210' x 80' x 27'5" (16,500 SF)  
E: 210' x 80' x 27' (16,500 SF)  
F: 210' x 80' x 27' (16,500 SF)  
G: 210' x 72' x 27' (15,000 SF)  
H: 188' x 50' x 28' (9,400 SF)

### **Silver Screen at Chelsea Piers**

Paul Rindone (212) 336-6755  
Pier 62, Suite 300  
New York, NY 11101

A: 88' x 100' x 16' (8,800 SF)  
D: 120' x 120' x 22' (14,400 SF)

### **Standard Motor Products Building Studios**

Acumen Capital Partners LLC (718) 360-9503 / Fax: (718) 360-9510  
37-18 Northern Boulevard, 3rd Floor West  
Long Island City, NY 11101  
[jrosenblum@acumenny.com](mailto:jrosenblum@acumenny.com)

Stage 1: 270' x 70' x 13' (18,900 SF)  
Stage 2: 270' x 70' x 13' (18,900 SF)

### **Steiner Studios**

Doug Steiner (718) 858-1600  
15 Washington Avenue  
Brooklyn Navy Yard  
New York 11205  
[www.steinerstudios.com](http://www.steinerstudios.com)

Stage 1: 120' x 135' x 35' (16,200 SF.)  
Stage 2: 120' x 135' x 35' (16,200 SF)  
Stage 3: 200' x 135' x 45' (27,000 SF)  
Stage 4: 120' x 135' x 45' (16,200 SF)

Stage 5: 160' x 135' x 45' (22,000 SF)

## **NEW YORK STATE QUALIFIED FACILITIES**

*These facilities qualify for the New York State tax credit only.*

### **New York State Armories**

Gayle Carpenter, Facilities Lease Coordinator (518) 786-6079  
Division of Military & Naval Affairs  
330 Old Niskayuna Road  
Latham, NY 12110-2224

Properties all around state, call for information.

### ***Westchester County:***

#### **The Capitol Theater**

Howie Ravikoff (914) 934-9362  
149 Westchester Ave  
Portchester, NY 10573  
18000 SF.

#### **Yonkers Stages**

Rachel Tartell (212) 219-7500  
Greenwich Street Productions  
443 Greenwich Street, 5<sup>th</sup> Fl  
New York, NY 10013  
291 Tuckahoe Road, Yonkers 10710  
184' x 165' x 26' (32,000 SF)  
285 Tuckahoe Road, Yonkers  
210' x 160' (32,000 SF)

#### **Hudson River Stages** *currently off line*

Paul Adler / Mary Adler Work (914) 798.9122 / Cell: (917).577.0497  
1 Point Street  
Yonkers, NY 10701  
Main Stage- 216 x 130 x 90 (28,080 SF)

### ***Long Island***

#### **CBC Media, Inc.**

Jack Krieger phone: 631-650-0000 Ext. 125  
140 Hoffman Lane  
Islandia, NY 11749  
[jack@cbcmedia.com](mailto:jack@cbcmedia.com) .  
<http://www.studio57online.com/>  
<http://cbcmedia.com/>

07/29/08

Studio 57 - 144' x 65' x 18' (9,369 SF)  
(Height to grid 16')

### **East Hampton Studios**

Mitchell Kriegman phone: 631-537-0313 / 631-537-2003 fax: 631-702-2159  
PO Box 559  
77 Industrial Road  
Wainscott, NY 11975  
[www.theneweasthamptonstudios.com](http://www.theneweasthamptonstudios.com)  
A. 166' x 110' x 45' (18,000 SF)

### **Rogar Studios**

Robert M. Frank (631) 608-1600  
206 Associates Highway  
North Amityville, NY 11701  
[www.rogarstudios.com](http://www.rogarstudios.com)  
Stage #1: 100' x 100' x 20' (14,000 SF)

### **Silverwood Studios**

Douglas Dey (631) 967-1111  
4062-652 Grumman Blvd  
Calverton, NY 11933  
Silverwood 148' x 96' x 39'6" (  
(btw 20'-30' to grid)

### ***Capital Region***

### **Waverly Square**

Kyle Williams (518) 490-1811  
19 Low Street  
Ballston Spa, NY 12020

### ***Rochester***

### **Rochester Technology Park**

Peter Chapman (585) 295-1250 x114  
Building 1  
789 Elmgrove Road  
Rochester, NY 14624  
[www.rochesterpark.com](http://www.rochesterpark.com)  
8,274 SF (24' to ceiling)

### **Main Street Armory**

Scott Donaldson (585) 232-3221 Cell: (585) 545-8586  
900 East Main Street

07/29/08

Rochester, NY 14605  
MainStreetArmory@frontiernet.net

Drill floor 36,960 SF

**Syracuse**

**Swanson Fulton Street**

Brian St. Laurent (315) 569-7435  
301-311 Genant Dr.  
Syracuse, NY 13203  
bstlaurent@woodbinegroup.com

<http://www.loopnet.com/xNet/Looplink/Profile/Profile.aspx?LL=true&LID=14690074&STID=woodbine>

Stage #1 110' x 80' x 30' (8,800 SF)

**Buffalo**

**Great Arrow Building**

Tom Wall (716) 874-1101  
175 Great Arrow Ave  
Buffalo, NY 14207

Building A 54,000' SF (40' to Ceiling)

**Hudson Valley**

**TECH CITY**

Glen Grubard (845) 383-0133  
Director of Sales and Marketing  
Tech City Properties  
300 Enterprise Drive  
Kingston, NY 12401

Building 1 N/5	1000' x 250' x 17'		(250,000 SF)
Building 5/N	290' x 290 x 12'	3 FLOORS	(300,000 SF)
Building 25	300' X 30' X 12'	3 FLOORS	(300,000 SF)
Building 42	475' x 215' x 18'		(105,000 SF)
Building 43	300' x 295' x 18'		(87,000 SF)
Building 23	175' x 58 x 14'		(10,000 SF)

Note: Multiple other buildings available.

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# **Appendix B: Film Credit Regulations**

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PART 170 OF THE REGULATIONS OF THE COMMISSIONER OF THE DEPARTMENT OF ECONOMIC DEVELOPMENT ARE ADDED TO READ AS FOLLOWS:

PART 170

EMPIRE STATE FILM PRODUCTION TAX CREDIT PROGRAM

170.1 Purpose and general description.

(a) The purpose of these regulations is to set forth the application process for the Empire State Film Production Tax Credit program established by Chapter 60 of the Laws of 2004. Pursuant to Chapter 60, the Department of Economic Development has been granted the authority to promulgate regulations to establish procedures for the allocation of such credits, including, but not limited to, the application process, standards for application evaluations, and any other provisions deemed necessary and appropriate. The Department of Economic Development's Governor's Office for Motion Picture and Television Development shall administer the program, including, the issuance of tax credit certificates. These regulations do not govern the New York City film production tax credit program. Eligibility in and receipt of a tax credit in the New York City program does not guarantee eligibility in or receipt of a tax credit in the empire State film production tax credit program. In addition, eligibility in and receipt of a tax credit in the empire State film production tax credit program does not guarantee eligibility in or receipt of a tax credit in the New York City program.

(b) A taxpayer which has been issued a certificate of tax credit or is a partner in a partnership or member in a limited liability company or a shareholder of an S corporation which has been issued a certificate of tax credit shall be allowed to claim an empire State film production tax credit pursuant to section 24 and section 210.36 or 606(gg), whichever is applicable, of the tax law.

170.2 Definitions. As used in this regulation, the following terms shall have the following meanings:

(a) "Authorized applicant" means a qualified film production company or a sole proprietor of a qualified film production company that is scheduled to begin principal and ongoing photography on the qualified film no more than one hundred eighty (180) days after submitting an initial application to the Office and intends to shoot a portion of principal and ongoing photography on a stage at a qualified film production facility on a set or sets.

(b) "Approved applicant" means an authorized applicant that has been issued a certificate of conditional eligibility by the Office.

(c) "Certificate of conditional eligibility" means a certificate issued by the Office which States that the authorized applicant has met the criteria set forth in §170.6(a) of this part and is being considered for the empire State film production tax credit, pending successful completion of the final application. Such certificate shall include, but not be limited to, the following information: name and address of the authorized applicant, effective date, priority number, taxpayer identification number, a Statement that the initial application meets the

appropriate criteria for conditional eligibility under this regulation and a disclaimer stating that actual receipt of the tax credit is subject to availability of State funds for the program.

(d) “Certificate of tax credit” means a certificate issued by the Office which States the amount of the empire State film production tax credit that the approved applicant has qualified for, based on the Office’s analysis under section 24 of the tax law and the provisions of this part. Such certificate shall include, but not be limited to, the following information: name and address of the approved applicant, name of the qualified film the credit applies to, the amount of the tax credit to be received by the approved applicant, a disclaimer stating that the tax credit the applicant is entitled to may not necessarily be claimed in the same calendar year as the film was completed, depending on the amount of credits available for allocation on the effective date and a disclaimer stating that actual receipt of the tax credit is subject to the maximum amount of credits that are allocated for the program.

(e) “Completeness of the application” means that all questions on the application itself were fully addressed by either the authorized or approved applicant and that any additional substantiating documents that were requested by the Office were provided in a manner sufficient to allow the Office to properly evaluate the application.

(f) “Completion of production of a qualified film” means that the process of post production of a qualified film has been finished and a cut negative, video master or other final locked form of the qualified film is ready for the striking of prints or electronic copies, and/or ready for broadcast or delivery to a distributor. All activities and expenses related to marketing and distribution, including the making of release prints, video dupes or other forms of copies, promotional images, and poster art are considered to occur after the production of a qualified film is completed.

(g) “Commissioner” means the Commissioner of the New York State Department of Economic Development.

(h) “Effective date” means the date the certificate of conditional eligibility becomes effective. Such date is determined by the date the initial application is received by the Office. In the event that applicant’s principal and ongoing photography on a qualified film does not actually begin within one hundred eighty (180) days of the submission of the initial application, the applicant’s effective date will be recalculated to correspond to the date one hundred eighty days prior to the date that the approved applicant submits a notification of actual commencement of principal and ongoing photography to the Office.

(i) “Feature-length film” means a production intended for commercial distribution to a motion picture theater or directly to the home video market that has a running time of at least seventy-five (75) minutes in length.

(j) “Film production facility” means a building and/or complex of buildings and their improvements and associated back-lot facilities in which films are or are intended to be regularly produced and which contain at least one sound stage.

(k) “Final application” means a document created by the Office and submitted by an approved applicant after it has completed production of a qualified film which contains information concerning actual expenditures regarding a qualified film that could make it eligible for the empire State film production tax credit under section 24 of the tax law and the provisions of this part. Such application shall include, but not be limited to:

actual data with regard to the qualified film's total budget, the total production costs at film production facilities in and outside of New York, and the total number of shooting days in and outside of New York and any other information the Office determines is necessary to properly evaluate the application.

(l) "Initial application" means a document created by the Office and submitted by an authorized applicant which contains information concerning projected expenditures regarding a qualified film that could make it eligible for the empire State film production tax credit under section 24 of the tax law and the provisions of this part. Such application shall include, but is not limited to, the following information: the estimated total budget for the qualified film, estimates of expenditures at a qualifying production facility, estimates of shooting days and expenditures in New York State and outside of New York State and any other information the Office determines is necessary to properly evaluate the application.

(m) "Notification of actual commencement of principal and ongoing photography" means the approved applicant's notification to the Office, in writing, on the date actual production on a qualified film commences.

(n) "Office" means the Governor's Office of Motion Picture and Television Development.

(o) "Pre-production" means the process of preparation for actual physical production which begins after a qualified film has received a firm agreement of financial commitment ("greenlit") with, for example, the establishment of a dedicated production office, the hiring of key crew members such as a Unit Production Manager, Line Producer and Location Manager, and includes, but is not limited to, activities such as location scouting, hiring of crew, and execution of contracts with vendors of equipment and stage space.

(p) "Principally engaged in the production of a qualified film and controls the qualified film during production" means that the legal entity is responsible for payment of the direct production expenses (including pre and post production) and is a signatory to the qualified film's contracts with its payroll company and facility operators.

(q) "Priority number" means the number used by the Office to determine allocation of the empire State film production tax credit. Priority number shall be based on the applicant's effective date; provided, however, that in the event that there is more than one initial application with the same effective date, priority shall be given to the authorized applicant with the earliest anticipated date of commencement of principal and ongoing photography. Provided further that if the principal and ongoing photography does not begin on the anticipated date, such priority number shall be recalculated based upon the date that the Office receives notification of actual commencement of principal and ongoing photography from the approved applicant.

(r) "Post-production" means the final stage in a qualified film's production after principal and ongoing photography is completed, including, but not limited to, editing, Foley recording, Automatic Dialogue Replacement, sound editing, special effects, scoring and music editing, beginning and end credits, negative cutting, soundtrack production, the addition of sound/visual effects, dubbing, and subtitling. Advertising and marketing activities and expenses are not included in post-production.

(s) "Premature application" means an initial application in which the Office reasonably determines that the applicant cannot commence principal and ongoing photography within one hundred eighty days of the date the

initial application was submitted. Such determination shall be based on, among other things, vagueness of the applicant's answers on the initial application and during the initial interview and lack of documentation supporting an applicant's initial application.

(t) "Principal and ongoing photography" means the filming of major and significant portions of a qualified film that involves the lead actors/actresses.

(u) "Production costs" means any costs for tangible property used and services performed directly and predominantly (including pre-production and post production) in the production of a qualified film. Production costs shall not include (i) costs for a story, script or scenario to be used for a qualified film and (ii) wages or salaries or other compensation for writers, directors, including music directors, producers and performers (other than background actors with no scripted lines). Production costs generally include technical and crew production costs, such as expenditures for film production facilities, or any part thereof, props, makeup, wardrobe, film processing, camera, sound recording, set construction, lighting, shooting, editing and meals.

(v) "Qualified film" means a feature-length film, television film, television pilot and/or each episode of a television series, regardless of the medium by means of which the film, pilot or episode is created or conveyed. Qualified film shall not include (i) a documentary film, news or current affairs program, interview or talk program, "how-to" (i.e., instructional) film or program, film or program consisting primarily of stock footage, sporting event or sporting program, game show, award ceremony, film or program intended primarily for industrial, corporate or institutional end-users, fundraising film or program, daytime drama (i.e., daytime "soap opera"), commercials, music videos or "reality" program or (ii) a production for which records are required under section 2257 of Title 18, United States Code, to be maintained with respect to any performer in such production (reporting of books, films, etc. with respect to sexually explicit conduct).

(w) "Qualified film production company" means a corporation, partnership, limited partnership, or other entity or individual which or who is principally engaged in the production of a qualified film and controls the qualified film during production.

(x) "Qualified film production facility" means a film production facility in New York State, which contains at least one sound stage having a minimum of seven thousand square feet of contiguous production space.

(y) "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 film. For the purpose of this definition, "attributable to the use of tangible property or the performance of services within New York State" shall only include costs and their pro rata portions which are incurred directly in New York State.

(z) "Sound stage" means a large interior room or space which provides a controlled environment in which filming takes place on sets built or assembled specifically for the production.

(aa) "Television film", which may also be known as "movie-of-the-week," "mow," "made for television movie," or "mini-series," means a production intended for broadcast on television, whether free or via a

subscription-based service, that has a running time of at least ninety (90) minutes in length (inclusive of commercial advertisement and interstitial programming).

(bb) “Television pilot” means the initial episode produced for a proposed television series. This category will include shorter formats which are known as “television presentation,” a production of at least fifteen (15) minutes in length, produced for the purposes of selling a proposed television series, but not intended for broadcast.

(cc) “Television series”, which may also be known as “episodic television,” means a regularly occurring production intended in its initial run for broadcast no more than once weekly, on television, whether free or via subscription-based service, that has a running time of at least thirty (30) minutes in length (inclusive of commercial advertisement and interstitial programming).

170.3 Eligibility. For the purposes of this Part, only an authorized applicant shall be eligible to apply for the empire State film production tax credit.

#### 170.4 Application Process.

##### (a) Initial application.

(1) An authorized applicant shall submit an initial application to the Office.

(2) The authorized applicant shall have an interview with the Office to discuss the details of the initial application. A producer and either the line producer, unit production manager, production accountant or their designee, approved by the Office, shall attend such meeting.

(3) The Office shall approve or disapprove the initial application based upon criteria set forth in §170.6(a) of this part.

(4) If the initial application is approved, the Office shall issue a certificate of conditional eligibility to the authorized applicant. The Office shall provide a copy of such certificate of conditional eligibility to the Department of Taxation and Finance. If the initial application is disapproved, the Office shall provide the authorized applicant with a notice of disapproval which shall State the reasons therefor. Such disapproval shall be a rejection of the authorized applicant’s initial application. An authorized applicant may reapply pursuant to the process as set forth in this section.

(5) Applications shall be reviewed by the Office in the order they are received.

(b) Notification. The approved applicant shall notify the Office, in writing, on the date principal and ongoing photography begins on the qualified film. In addition, the approved applicant shall provide a sign off budget or its equivalent and other supporting documents requested by the Office on this date.

##### (c) Final application.

(1) Within sixty (60) days after the completion of the production of a qualified film, the approved applicant shall submit a final application to the Office.

(2) The Office shall approve or disapprove the final application based upon criteria set forth in §170.6(b) of this part. The Office may request additional documentation, including copies of receipts of qualified production costs, to help determine if the production is a qualified film and qualifies for the empire State film production tax credit. If the final application is approved, the Office shall issue a certificate of tax credit to the approved applicant. The Office shall provide a copy of such certificate of tax credit to the Department of Taxation and Finance. If the final application is disapproved, the Office shall provide the applicant with a notice of disapproval which shall State the reasons therefor. Such disapproval shall be a rejection of the applicant's final application. A disapproved applicant may reapply pursuant to the provisions of this part.

#### 170.5 Allocation of empire State film production tax credit

(a) The Office shall allocate the amount of the credits given for each calendar year in order of priority based upon an applicant's effective date. In the event that an approved applicant's empire State film production tax credit would exceed the maximum amount of credits allowed for that given year, the approved applicant's credit will be allocated on a priority basis in the immediately succeeding calendar year. A maximum of \$25 million of credits may be allocated to each calendar year.

#### 170.6 Criteria for evaluation of applications.

(a) Initial application. In the event that any of the following criteria are not met, the Office shall disapprove the initial application. The Office shall determine whether:

(1) the application is substantially complete;

(2) the application is not premature;

(3) the authorized applicant is a qualified film production company or a sole proprietor of a qualified film production company;

(4) the authorized applicant intends to shoot a portion of principal and ongoing photography on a stage at a qualified film production facility on a set or sets;

(5) the authorized applicant is planning to produce a qualified film;

(6) the authorized applicant's projected qualified production costs (excluding post-production credits) paid or incurred which are attributable to the use of tangible property or the performance of services at a qualified film production facility in the production of a qualified film is likely to equal or exceed seventy-five percent of the projected production costs (excluding post production costs) paid or incurred which are attributable to the use of tangible property or the performance of services at any film production facility within and without the State in the production of the qualified film;

(7) the authorized applicant did not knowingly submit false or misleading information to the Office; and

(8) in the event that the projected qualified production costs (excluding post-production costs) paid or incurred which are attributable to the use of tangible property or the performance of services at a qualified film production facility in the production of a qualified film are less than three million dollars, whether the shooting days spent in New York outside of a film production facility in the production of a qualified film plan to equal or exceed seventy-five percent of the total shooting days spent within and without New York outside of a film production facility in the production of such qualified film.

(b) Final application. In the event that any of the following criteria are not met, the Office shall disapprove the final application. The Office shall determine whether:

(1) the application is substantially complete;

(2) the approved applicant shot a portion of principal and ongoing photography on a stage at a qualified film production facility on a set or sets;

(3) a qualified film was produced and completed;

(4) the approved applicant's actual date of completion of the qualified film was within one year of its projected completion date;

(5) the final application was submitted within 60 days after the completion of the production of a qualified film;

(6) the approved applicant's actual qualified production costs paid or incurred (excluding post-production costs) which are attributable to the use of tangible property or the performance of services at a qualified film production facility in the production of the qualified film equaled or exceeded seventy-five percent of the production costs (excluding post production costs) paid or incurred which are attributable to the use of tangible property or the performance of services at any film production facility within and without the State in the production of the qualified film;

(7) the authorized applicant did not knowingly submit false or misleading information to the Office; and

(8) in the event that the actual qualified production costs (excluding post-production costs) paid or incurred which are attributable to the use of tangible property or the performance of services at a qualified film production facility in the production of a qualified film are less than three million dollars, whether the shooting days spent in New York outside of a film production facility in the production of a qualified film equaled or exceeded seventy five percent of the total shooting days spent within and without New York outside of a film production facility in the production of such qualified film. If the shooting days spent in New York equaled or exceeded the seventy five percent threshold, the Office shall include in their calculation of the empire State film production tax credit the portion of qualified production costs attributable to the use of tangible property or the performance of services in the production of a qualified film outside of a qualified film production facility.

170.7 Record retention. All authorized and approved applicants must maintain records, in paper or electronic form, of any qualified productions costs used to calculate their potential or actual benefit(s) under this program for a

minimum of three years from the date of the applicant claims the tax credit. The Office shall have the right to request such records upon reasonable notice.

170.8 Appeal process. If the authorized applicant's initial application or an approved applicant's final application is disapproved by the Office, or if the approved applicant disagrees with the amount of the tax credit granted by the Office, the applicant shall have a right to appeal. In the case of an appeal from a disapproval of an initial or final application, such appeal shall be made by sending a letter to the New York State Department of Economic Development, Attn: Counsel's Office, 30 South Pearl Street, Albany NY 12245, within thirty (30) days from the date of the denial letter issued by the Office. In the case of an appeal from a disagreement of the amount of the tax credit issued, such appeal shall be made by sending a letter to the same address as listed above within thirty (30) days from the date of issuance of the certificate of tax credit. Failure to request an appeal within thirty (30) days will finalize the denial decision and/or the amount of the tax credit

Upon receipt of a timely letter of appeal, an independent hearing officer will be appointed by the Commissioner to handle the appeal. The independent hearing officer shall make a report on the appeal to the Commissioner. The Commissioner or his designee shall issue a final order within sixty (60) days of the report. A copy of the final order will be issued to the appellant within ten (10) days after the date the Commissioner or his designee renders the final order.



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# **Appendix C: Sample Credit Certificate**

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## New York State Empire State Film Production Credit

### Certificate of Tax Credit

Production Name:

Applicant:

Taxpayer ID:

Applicant address:

Partners/Shareholders:

Taxpayer ID:

% Share:

Completion Year:

#### **Amount of credit:**

This certifies that the Final Application filed on behalf of this production for participation in the New York State **Empire State Film Production Credit** program has been approved. The taxpayer has met the criteria for eligibility under NY State Tax Law Sections 24 and 210.36 and the Regulations governing this program.

The credit shall be allowed for the taxable year in which the production of the qualified film is completed. The year of completion of production is indicated above.

This certificate must be used in conjunction with New York State tax forms CT-248 (Corporate Taxpayers) or IT-248 (Individual Taxpayers).\* No credit will be allowed without the certificate.

Authorized by:

\_\_\_\_\_

\_\_\_\_\_  
Date

*\*Partnerships and LLC's treated as partnerships must attach a copy of this certificate to their NYS partnership return. Subchapter S corporations must attach a copy to their NYS S corporation return. Individual partners, members of the LLCs and S corporation shareholders must attach a copy with their NYS personal income tax returns. Corporations must attach a copy to their NYS corporate return.*

For more information concerning the data provided in this publication, please contact:

New York State Department of Taxation and Finance  
Office of Tax Policy Analysis  
W.A. Harriman State Campus Office  
Albany, New York 12227  
Phone: (518) 457-3187  
Email: [Policy-Statistical-Reports@tax.state.ny.us](mailto:Policy-Statistical-Reports@tax.state.ny.us)  
Web Site: [www.tax.state.ny.us/statistics](http://www.tax.state.ny.us/statistics)