

INSTRUCTIONS

GENERAL INFORMATION

For films and shows completed on or after January 1, 2005, eligible taxpayers are allowed a Made in NYC Film Production Credit (the "NYC film production credit") equal to 5% of the qualified production costs paid or incurred in the production of qualified films and television shows. The credit is allowed in the year in which the film is completed and may not reduce the tax due below the fixed dollar minimum tax. Fifty percent of the amount of credit not used in the first tax year may be refunded or applied toward the tax due in the following tax year. The balance of the credit not deducted from tax or refunded in the first year may be carried forward to the following tax year and may be deducted from the tax in that year. Any excess credit remaining after application toward the tax due in that succeeding year may be refunded or applied toward the tax due in the next succeeding tax year. No interest will be paid on any refunds with respect to the credit.

The amount of credit allowed is determined by the Mayor's Office of Film, Theatre and Broadcasting. Attach a copy of your Certificate of Tax Credit issued by that office to this form. This form and the Certificate must be attached to your return. For rules and applications for the credit, contact the Mayor's Office of Film, Theatre and Broadcasting at 1697 Broadway, 6th Floor, New York, NY 10019 or on the Internet at www.nyc.gov/film or by calling (212) 489-6710.

A similar credit is allowed against certain New York State taxes. For rules and regulations regarding the State credit, contact the New York State Governor's Office for Motion Picture and Television Development at nyfilm@empire.state.ny.us or call (212) 803-2330.

New York S corporations

New York City does not recognize a Federal or New York State S election. New York S corporations are required to file NYC General Corporation Tax returns as if they were C corporations. New York S corporations allowed a NYC film production credit must claim the credit against their own GCT liability. NO PORTION of the credit may be passed through to the shareholders to use against their personal income tax liabilities on their New York State or City tax returns.

Corporate partners

If you are a partner in a partnership that is allowed a NYC film production credit against its New York City Unincorporated Business Tax, NO PORTION of the credit may be claimed on your NYC General Corporation Tax return. The partnership must claim any NYC film production credit allowed.

Combined filers

A taxpayer filing a combined return as a member of a combined group is allowed to claim the NYC film production credit. The credit is computed on a separate basis, but is applied against the combined tax.

SPECIFIC INSTRUCTIONS

Before you complete this form, you first must complete Form NYC-3L through Schedule A, line 9 or Form NYC-3A through Schedule A, line 11.

Use one Form NYC-9.9 for all films and shows with respect to which you intend to claim a credit for this tax year. ATTACH THIS FORM TO YOUR NYC-3L OR NYC-3A.

Line 1a

Enter on line 1a the sum of the amounts of the credits from all Certificates of Tax Credit issued by the Mayor's Office of Film, Theatre and Broadcasting for all films or shows completed during the tax year.

Line 1b

Enter on line 1b the amount reported on line 16 from your last year's Form NYC-9.9.

Line 2

Enter on line 2 the amount from Form NYC-3L, line 6 or the amount from NYC-3A, line 8.

Line 3

Enter on line 3 the amount of sales tax addback from Form NYC-3L, line 12 or the amount from form NYC-3A, line 14. See Ad. Code §§11-604.12(c) and 11-604.17(c).

Line 5

Enter on line 5 the total of the nonrefundable amounts of other credits. This is the total of the amounts reported on Form NYC-3L, lines 7, 8a, 8b, and 9a or, if applicable, the total of the amounts reported on Form NYC-3A, lines 9, 10a, 10b and 11a but only to the extent they do not reduce the tax below zero.

Line 7

Subtract from line 6 the amount from Form NYC-3L, line 4 or the sum of the amounts on Form NYC-3A, lines 4 and 7.

Line 15

If you file Form NYC-3A, add the amount on line 15 to the prepayments reported on Form NYC-3A, Schedule A, line 16.