

NEW YORK

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- ✓ Feature Films
- ✓ Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- ✓ Commercials

Location Production Needs

- ✓ Rural
- ✓ Suburban
- ✓ Snow
- Tropical
- ✓ Beaches/Ocean
- ✓ Mountains
- ✓ Lakes/Rivers
- Deserts
- ✓ Forests
- ✓ City

Regulation

🔗 Empire State Film Production Tax Credit Program Regulations

New York State Governor's Office
for Motion Picture and Television
Development

633 Third Avenue
New York, NY 10017
212.803.2330
filmcredits@esd.ny.gov
<https://esd.ny.gov/new-york-state-film-tax-credit-program-production>

Incentive	30-40% Refundable Tax Credit
Related Programs	New York - CNY New York - Post Production
Project Criteria	Resident BTL: 30-40% Non-Resident BTL: 30-40% Minimum Spend: None Project Cap: None Compensation Cap: None
Qualified Spend	30% of qualified expenditures. Qualified expenditures include production and postproduction costs for tangible property or services used or performed within New York State directly and predominantly on a qualified production. Bonus: 10% additional credit for BTL labor expenses incurred in certain counties in upstate New York.
Program Guidelines	Annual Cap: \$420M Sunset Date: December 31, 2022 Screen Credit: Yes CPA Audit: No
Additional Considerations	Loan-out Registration: No Application must be submitted before start of principal photography. If the amount of the credit is \$1M–\$5M, the credit shall be claimed in equal installments over a two-year period. If the amount of the credit ≥ \$5M, the credit shall be claimed in three equal installments, over a three-year period. New York has introduced a mandatory 0.25% contribution for a workforce development program which will be deducted from all tax credit certificates issued after Jan 1, 2020. For Animation, see: New York - Post Production

