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## Georgia Department of Revenue

Policy Bulletin IT 2025-01

### Film Tax Credit

#### Updates to the Mandatory Film Tax Credit Audit Program Agreed Upon Procedures

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1) **Purpose:** This document provides notice that the Georgia Department of Revenue is implementing changes to the Agreed Upon Procedures of the Mandatory Film Tax Credit Audit Program. These changes are intended to streamline the audit process and require certain documentation only on an as-needed basis. These changes include but are not limited to:

- a) alterations to the list of standard business records requested in the Information Document Request #1,
- b) documentation standards for original loan-out agreement contracts that contain service obligations for activities pertaining directly or tangentially to principal photography,
- c) adjustments to certain statistical sampling protocols pertaining to airfare, lodging, and assets, and
- d) qualified insurance costs now reflect industry pricing norms.

Attached to this Public Notice is a redlined copy of the amended Agreed Upon Procedures Letter. The Department is committed to improving the Mandatory Film Tax Credit Audit Program and welcomes comments and feedback. The Department will continue to review the process and may make additional changes to improve efficiency. Please monitor the website for an update to the Audit Procedures Manual, which is expected later this year.

2) **Effective Date:** From March 12, 2025.

#### **FOR MORE INFORMATION**

For more information on this subject, contact the Audits Division at 404-417-6400 from 8:00 a.m. to 4:30 p.m. EST, Monday through Friday, excluding holidays.

For more information, please visit <https://dor.georgia.gov/film-tax-credits>.

Deaf and hard of hearing taxpayers who have access to TDD equipment can use the Georgia Relay program. For more information visit <http://georgiarelay.org>.

For forms and other information, visit our website <http://dor.georgia.gov>.

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