



Film and Television Tax Credit

Program Guidelines



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About the Program Guidelines

These Program Guidelines provide an overview of Alberta's Film and Television Tax Credit (FTTC) program. The Program Guidelines set out the FTTC program objectives and articulate the binding requirements related to administration of the FTTC program. These Program Guidelines include information about the *Film and Television Tax Credit Act* (FTTC Act), the *Film and Television Tax Credit Regulation* (FTTC Regulation), and how the FTTC Act and FTTC Regulation (collectively, FTTC Legislation) are interpreted and applied to the application process, issuance of authorization letters, and approval of tax credit certificates. These Program Guidelines are issued pursuant to section 19.1 of the FTTC Act to provide more detailed information and direction for prospective program applicants and program participants in addition to what is set out in the FTTC Act and the FTTC Regulation. Compliance with the FTTC Act, the FTTC Regulation, and these Program Guidelines is required for participation in the FTTC program.

Productions are subject to the requirements outlined in the FTTC Act, the FTTC Regulation, and these Program Guidelines as soon as an application is submitted to the FTTC program. These Program Guidelines may be changed or modified as required.

Please consult the program website at www.alberta.ca/film-television-tax-credit.aspx for the latest Program Guidelines and program information.

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Alberta Jobs, Economy and Trade

Part 1 – Overview

1.1 What is the Film and Television Tax Credit program?

The FTTC program supports medium and large-scale productions filming in Alberta to encourage growth, sustainability, competitiveness, and job creation in Alberta's film and television industry.

The FTTC program offers a refundable Alberta tax credit on eligible production costs to corporations that produce films, television series, and other eligible screen-based productions in the province. Applicants may apply for either a 22% or 30% tax credit.

Applications to the FTTC program are accepted on a continuous basis; however, authorization for program participation may be subject to program budget availability.

1.2 Historical Changes to the FTTC Program

1.2.1 Changes to the Program (March 2021)

On March 26, 2021, Alberta's government removed the FTTC program's \$10 million per project cap to make Alberta an even more competitive and sought-after filming location for larger productions. This change allows flexibility to respond to future sector growth and encourages the development of film production studios based in Alberta.

1.2.2 Changes to the Program (June 2024)

On June 7, 2024, amendments to the FTTC Act and FTTC Regulation came into force. The amendments enhance the FTTC program to improve program delivery and competitiveness. Effective June 7, 2024, applicants can:

- apply to the program for an authorization letter (Authorization Letter) up to 120 days after commencing principal photography in Alberta;
- receive a tax credit certificate for each year that eligible production costs are incurred by requesting either multiple tax credit certificates after the end of a taxation year for each taxation year or requesting a single tax credit certificate at the completion of production for the last taxation year in which the applicant incurred eligible production costs;
- participate in the program if the production is a game show or reality television (refer to the ["Definitions" Appendix I](#) of these Program Guidelines); and
- be considered for the 30% tax credit rate (where the production would otherwise be eligible for the 22% tax credit rate) where a minimum of 75% of Alberta principal photography days take place in rural or remote filming locations in Alberta (refer to [30% Tax Credit Rate based on Alberta Principal Photography Location \(Rural and Remote Filming\) section 2.1.4](#) of these Program Guidelines for more information).

All changes described above are effective from June 7, 2024 forward, except for the transitional rules relating to revisions of tax credit certificates that have already been issued (refer to the ["Transitional provision \(June 7, 2024 – January 31, 2025\)"](#) in the "Definitions" Appendix I of these Program Guidelines). The changes described above only apply to productions that submit an application to the FTTC program after June 7, 2024.

- Existing applicants who have not yet been issued an Authorization Letter and who have not yet started Alberta principal photography prior to June 7, 2024, may withdraw their application and re-apply under the new FTTC Legislation and program rules.
- Existing applicants who have received but not yet claimed a tax credit certificate may apply for a revised tax credit certificate requesting a single tax credit for the last taxation year in which the applicant incurred eligible production costs (a taxation year earlier than what was allowed under previous section 6(4) of the FTTC Act).

Note: Applicants who were previously ruled ineligible for an Authorization Letter because they started Alberta principal photography prior to applying to the FTTC program cannot retroactively be approved under the new FTTC Legislation and new program rules. Changes are in effect on a go-forward basis only (for example, productions that started Alberta principal photography prior to June 7, 2024, are not eligible for the expanded 120-day application window).

1.3 How the FTTC Works

Below are the basic stages of an applicant's participation in the FTTC program. Refer to ["Part 3 – Application Process"](#) of these Program Guidelines for more information.

<p>Stage 1: Application Submission and Authorization Letter</p>	<ul style="list-style-type: none"> - Submit your application through the online application portal on the program webpage. - Choose if you will apply for a single tax credit at the completion of production or multiple tax credits to be claimed annually for multiple taxation years, all or part of which fall within the project's eligibility period (refer to the eligibility period section in the "Definitions" Appendix I of these Program Guidelines). - Effective June 7, 2024, you may apply for an Authorization Letter up to 120 days after commencing principal photography in Alberta. (Note: prior to June 7, 2024, application to the program needed to occur prior to commencing principal photography in Alberta). - If your application is approved, you will receive an Authorization Letter. If your application is declined, you will be notified and receive a refusal letter. - If your application is approved, Alberta principal photography must start no later than 6 months after the date of the Authorization Letter.
<p>Stage 2: Tax Credit Request</p>	<p>Multiple Tax Credit Certificate Requests</p> <ul style="list-style-type: none"> - Within 6 months after the end of each taxation year, submit your tax credit certificate request and all information and documentation required by FTTC Legislation and Program Guidelines through the online portal, and specify if the request is an interim or a final submission. All or part of each taxation year in respect of which a tax credit certificate is requested must fall within the eligibility period in respect of the project. - The submission of the final tax credit certificate request must be completed no later than 42 months from the date Alberta principal photography begins. - If your tax credit certificate request is approved, you will receive a letter of decision specifying the tax credit amount. If your application is declined, you will be notified and receive a refusal letter.
	<p>Single Tax Credit Certificate Request</p> <ul style="list-style-type: none"> - Tax credit certification request is submitted once filming and post-production is completed. - Submit your tax credit certificate request and all information and documentation required by FTTC Legislation and Program Guidelines through the online portal. The submission must be completed no later than 42 months from the date Alberta principal photography begins. - If your tax credit certificate request is approved, you will receive a letter of decision specifying the tax credit amount. If your application is declined, you will be notified and receive a refusal letter.
<p>Stage 3: Corporate Tax Filing</p>	<ul style="list-style-type: none"> - Once you receive your FTTC tax credit certificate, you can apply the amount specified in the certificate to your corporate tax filing with Tax and Revenue Administration (TRA) to receive your tax refund. Tax refunds are issued by the TRA. Refer to "Using the FTTC Tax Credit" in Section 3.6.3 of these Program Guidelines for more information.

Part 2 – Eligibility Criteria

2.1 Criteria for Tax Credit Rates

Applicants may apply for either the 22% or 30% tax credit rate.

2.1.1 22% Tax Credit Rate

To be eligible for the 22% tax credit rate, a corporation must:

- be primarily engaged in film, television, and/or digital media production (refer to [Digital Media section](#) in the “Definition” Appendix I of these Program Guidelines);
- be incorporated in Alberta under the *Business Corporations Act*, registered as an extra-provincial company in Alberta, and/or continued as an Alberta company through a Certificate of Continuance;
- not be exempt from paying taxes under the *Alberta Corporate Tax Act* (or be controlled by a corporation that is);
- have not received funding from the Alberta Production Grant or the Alberta Screen-Based Production Grant for the project;
- have a valid commercial distribution plan in respect of the final project; and
- have secured at least 50% of its production financing at the time of application.

In addition, the production must:

- have total production costs of at least \$499,999 (Canadian funds, excluding GST);
- be a new production. Repackaging of previously completed productions is not permitted under the FTTC program and will be deemed ineligible;
- have a portion of principal photography or key animation completed in Alberta (Note: all references to principal photography in these Program Guidelines include key animation, unless otherwise explicitly stated); and
- submit an application up to 120 days after commencing principal photography in Alberta. Productions that started Alberta principal photography prior to June 7, 2024 are not eligible for the expanded 120-day application window. If Alberta principal photography has not started as of the date that an Authorization Letter has been issued, Alberta principal photography must start within 6 months after the Authorization Letter issuance date.

Ineligible productions include:

- news, current events or public affairs programming, or a program that includes weather or market reports;
- talk shows (refer to [Talk shows section](#) in the “Definitions” Appendix I of these Program Guidelines for more information about what the FTTC program considers to be talk shows);
- professional/franchise sporting events or activities (a production that consists of live or pre-recorded coverage of a professional game, match, competition or tournament; and/or pre- and post-game shows for sports events or activities);
- a gala presentation or an awards show (a production that consists of live or pre-recorded coverage of a gala or awards show; and/or pre- and post-game shows for galas or awards shows);
- a production that solicits funds;
- pornography/adult entertainment;
- advertising;
- a production that consists of all or substantially all of scenes recorded on private or public authority surveillance equipment, including programming commonly known as “court television” or “surveillance television” or other similar formats;
- a production that consists of all or substantially all of the recording of official legal, government or other similar proceedings;
- a production produced primarily for industrial, corporate or institutional purposes;
- a production, other than a documentary, that consists of more than 25% stock footage;

- video games; and
- a production for which financial support would, in the opinion of the Minister, be contrary to public policy (refer to the [contrary to public policy section](#) in the “Definition” Appendix I of these Program Guidelines).

2.1.2 30% Tax Credit Rate for Alberta-owned productions

To be eligible for the 30% tax credit rate, applicants must meet the criteria described in the [22% tax credit rate section 2.1.1](#) above, AND must also meet the following additional requirements:

- At least 50% of the project must be owned by eligible individuals, whether as individuals, members of a partnership or voting shareholders of a corporation (refer to [Calculating the proportion of project ownership section](#) and [Eligible individual section](#) in the “Definitions” Appendix I of these Program Guidelines for more information);
- The production must have at least one Alberta-based producer with a single card credit recognition. Where multiple Alberta-based producers are engaged, it is acceptable for the Alberta-based producers to share a credit;
- The production’s copyright must be held, at least in part, by an Alberta-based individual, partnership, or corporation at the time of application and for a minimum of 10 years following the completion of production (see [copyright ownership section](#) in the “Definitions” Appendix I of these Program Guidelines for more information); and
- At least 60% of the total production costs must be eligible production costs OR at least 70% of the total labour costs must be made up of eligible Alberta salary or wages.

Refer to [Alberta-based section](#) in the “Definitions” Appendix I of these Program Guidelines for more information on how the program defines this term.

Please note that inter-provincial co-productions must meet all of the eligibility criteria above for the 22% or 30% tax credit rate, as applicable.

2.1.3 30% Tax Credit Rate for International Treaty Co-productions

International Treaty Co-productions may be eligible for a 30% tax credit if they meet the criteria in the [22% Tax Credit Rate section 2.1.1](#) above AND the following additional requirements:

- The production must have at least one Alberta-based producer with a single card credit recognition. Where multiple Alberta-based producers are engaged, it is acceptable for the Alberta-based producers to share a credit; and
- At least 60% of the total production costs must be eligible production costs OR at least 70% of the total labour costs must be made up of eligible Alberta salary or wages.

Refer to [Alberta-based section](#) in the “Definitions” Appendix I of these Program Guidelines for more information on how the program defines this term.

Refer to [International Treaty Co-production section](#) in the “Definitions” Appendix I of these Program Guidelines.

2.1.4 30% Tax Credit Rate based on Alberta Principal Photography Location (Rural and Remote Filming)

To be eligible for the 30% tax credit rate for rural and remote filming, applicants must meet the criteria described in the [22% tax credit rate section 2.1.1](#) above AND complete at least 75% of Alberta principal photography days in a rural or remote location(s). Please refer to the [“Map of Rural and Remote Filming Locations”](#) Appendix II of these Program Guidelines for more information on the defined boundaries for what is considered rural and remote, which includes underutilized areas outside of Edmonton and Calgary.

2.1.5 Applications Submitted on Behalf of a Corporation Not Yet Established

Applications to the FTTC program may be submitted by a parent corporation or related corporation on behalf of an eligible corporation that will be established in the future. **Please indicate in the application if this is the case and**

provide Articles of Incorporation for the eligible new corporation within 30 days of incorporation. We strongly recommend establishing the eligible corporation prior to application if the production schedule permits.

An Authorization Letter will only be issued to an eligible corporation that meets the criteria in [Part 2 – Eligibility Criteria](#) of these Program Guidelines. For more information on Authorization Letters, refer to [Notification and Authorization Letters section 3.2.2](#) of these Program Guidelines.

2.2 Commercial Distribution Plan and Distribution Agreement

At the time of application, applicants are required to provide a commercial distribution plan and a production plan. The production plan must include a copy of a distribution agreement in an acceptable form for any distribution or licensing of the production. At the time of application, applicants may provide deal memos/conditional offers/letters of intent as a form of distribution agreement. However, applicants must submit an unconditional signed valid, subsisting, and enforceable distribution agreement (for example, executed long form agreements) once they are available, and no later than at the time the first request is made for a tax certificate – either a single tax credit certificate, or the first tax certificate where an applicant has elected to claim multiple tax credits.

A distribution agreement should be issued by a third-party entity:

- that is at arms' length from the applicant;
- whose primary business is broadcasting, distributing, or disseminating film, television, or digital content to the public, and
- that is able to demonstrate a track record of such enterprise.

A distribution agreement does not require that a license fee be paid; however, an agreement in which the applicant has purchased airtime is not eligible as an acceptable form of distribution agreement.

In situations where no third-party agreement exists (for example, studio-financed productions, or productions by streaming providers), applicants may provide a distribution agreement in a letter form on studio letterhead signed by a studio executive confirming that no third-party agreement exists, and that the production will be available through their platform.

Please note: In some cases, proof of exhibition may be requested, such as written confirmation from the distributor or licensor of the date of exhibition, or other forms of proof.

2.3 Confirmed Financing

Applicants must provide documentation substantiating at least **50% confirmed financing** for the production .

Substantiation for eligible grants or equity investments could include executed agreements, binding commitment letters or other documents that demonstrate the funds are committed, secured or awarded. Approved applications for federal film and television tax credits, such as the Film or Video Production Services Tax Credit (PSTC) and the Canadian Film or Video Production Tax Credit (CPTC), can be considered as part of the project's confirmed financing. Producer, Director, and Writer investments and/or compensation deferrals will NOT be accepted as proof of financing. Other sources of funding from the Government of Alberta or its agencies for the same project is not permitted.

Productions that are fully studio-financed or fully financed by streaming providers must provide a letter on studio letterhead signed by a studio executive confirming that the production is fully funded (100%) by the studio/streaming provider, and that no other financing exists.

2.4 Eligible Production Costs

2.4.1 Requirements for eligible production costs

Eligible production costs (for non-documentary productions) consist of **eligible Alberta costs, eligible Alberta salary or wages, eligible Alberta service contract expenditures, eligible Alberta tangible property expenditures, and eligible Alberta parent-subsidiary amount.**

For a production cost to be eligible, a corporation and production must meet the program eligibility requirements and the expenditure must be:

- reasonable in the circumstances and not exceed fair market value;
- considered an essential cost incurred as normal course of business;
- directly attributable to the portion of production that occurs in Alberta;
 - for goods and services purchased directly from businesses located in Alberta, goods or services cannot be purchased from an Alberta company that has sub-contracted the procurement of the goods or services to out-of-province individuals or organizations;
- incurred and fully paid in Alberta during the eligibility period by the eligible corporation; and
- paid to eligible individuals (refer to [Eligible individual section](#) in the “Definition” Appendix I of these Program Guidelines).

For documentaries, eligible production costs can also include eligible non-Alberta salary or wages, eligible non-Alberta service contract expenditures, and eligible non-Alberta travel expenditures.

For a production cost to be eligible for a documentary with a portion of principal photography that occurs outside of Alberta, the expenditure must be:

- reasonable in the circumstances and not exceed fair market value;
- considered an essential cost incurred as normal course of business;
- directly attributable to the principal photography that occurs outside of Alberta;
- incurred and paid in full during the eligibility period by the eligible corporation; and
- paid to eligible individuals.

Eligible production costs incurred for documentary and non-documentary productions by a parent corporation on behalf of a wholly owned subsidiary that is an eligible corporation may be an **eligible Alberta parent-subsidiary amount** if:

- the eligible corporation and the parent corporation have agreed to treat the amount as expenditures of the eligible corporation;
- the parent corporation has been reimbursed by the subsidiary; and
- the expenditures had been incurred by the eligible corporation for the same purpose and had been paid by the eligible corporation at the same time and to the same persons, as they were by the parent corporation.

Invoices and/or proof of payment for all production costs must be retained for seven years and provided to the FTTC program upon request.

The FTTC program uses the industry rates published by the Canadian Audio-Visual Certification Office (CAVCO) and relevant unions (for example, the Directors Guild of Canada (DGC) and the Alliance of Canadian Cinema, Television and Radio Artists (ACTRA)) as interpretive tools when assessing the reasonableness of production costs. As an example, producer fees are generally considered reasonable in the circumstances when they are within the reference threshold of 10% of total actual costs of below the line and post-production costs. However, the foregoing referenced rates are not intended as definite caps for all applications and the FTTC program is not bound by such rates. Subject to requirements of FTTC Legislation, where production costs claimed by an applicant appear to be calculated based on rates that are greater than industry norm rates, the FTTC program will request supporting information and documentation; and provide the applicant an opportunity to provide a rationale and explanation as to why the production costs claimed are reasonable in the specific circumstance.

2.4.2 Eligible Salary or Wages Costs

Eligible Alberta Salary or Wages must be paid by the eligible corporation to employees who completed the work in Alberta and who are eligible individuals.

For a Documentary: Eligible non-Alberta Salary or Wages must be paid by the eligible corporation to employees who completed the work outside of Alberta and who are eligible individuals.

Eligible Salary or Wages include taxable benefits to eligible individuals. Non-taxable benefits are not eligible. Salaries/fees determined by reference to profit or revenues are not eligible.

2.4.3 Eligible Service Contract Expenditures

Eligible Alberta Service Contract Expenditures must be paid by an eligible corporation under a service contract to:

- an eligible individual other than an employee of the eligible corporation for services rendered in Alberta;
- an eligible partnership for services rendered in Alberta by an employee of the partnership who is an eligible individual; or
- a taxable corporation that has a permanent establishment in Alberta, for services rendered in Alberta by their employee who is an eligible individual.

For a Documentary: Eligible Non-Alberta Service Contract Expenditures must be paid by an eligible corporation under a service contract to:

- an eligible individual other than an employee of the eligible corporation for services rendered outside of Alberta;
- an eligible partnership for services rendered outside of Alberta by an employee of the partnership who is an eligible individual; or
- a taxable corporation that has permanent establishment in Alberta for services rendered outside of Alberta by their employee who is an eligible individual.

2.4.4 Eligible Tangible Property Expenditure

Eligible Tangible Property Expenditure is the non-refundable payments made by an eligible corporation under a lease agreement of tangible property used in the eligible production. The expenditure must be:

- for the lease or rental of the tangible property used in Alberta that is directly attributable to the eligible production;
- paid to an eligible individual (who is not an employee of the eligible corporation), eligible partnership (whose members are not employees of the eligible corporation) or taxable corporation, who carries on business through a permanent establishment in Alberta; and
- paid to businesses or individuals that are ordinarily engaged in the business of leasing tangible property of the type leased by the eligible corporation.

2.4.5 Eligible Alberta Costs

Other Alberta costs that meet the [requirements of eligible production costs section 2.4.1](#) of these Program Guidelines can be considered eligible with limitations below:

- **Travel** expenses can be considered an eligible Alberta cost if they meet the following requirements:
 - Return economy airfare with the origin and destination within Alberta with allowance of first single piece of baggage (for example, return flight between Calgary and Grand Prairie);
 - Excess baggage charges are not eligible;
 - Customs, duty and brokerage charges are not eligible;
 - Shipping fees only eligible when paid to businesses with a permanent establishment in Alberta;
 - Rental vehicles (non-luxury) charges from a business with a permanent establishment in Alberta;

- Per diem up to \$69/day paid to eligible individuals for travels within Alberta;
- Intercity bus fares restricted to economy within Alberta;
- Taxi fares and other means of transportation within Alberta including fuel (maintenance costs for vehicles are not eligible);
- Mileage restricted to \$0.505 per kilometre travelled within Alberta;
- Accommodation restricted to standard room (or equivalent) up to \$300 per person, per night.
- For documentary production, travel expenses for eligible individuals outside of Alberta that are essential to the production can be considered **eligible non-Alberta travel expenses**.
- **Insurance** premium costs or portions thereof that are directly attributable to the portion of the project that occurs in Alberta. Consider contacting your insurance broker for clarification on how the premiums were calculated. Policies must be purchased from an insurance broker operating out of a physical office in Alberta. Documentation related to the policy must show an Alberta address.
- **Overhead costs** can be combined and claimed on a bulk basis. The bulk overhead costs must not exceed 12% of the total combined amount of the below the line costs and the post-production costs. Applicants claiming costs in line items specific to the costs below are not eligible for a bulk overhead deduction.
 - For the purposes of the FTTC program, overhead is defined as rent, taxes, and other expenses for office and administrative space including repairs, maintenance, other costs of office furniture and equipment, salaries and benefits for company directors, accounting, legal, insurance, and office supplies.
 - Overhead costs must be costs attributable to the project that are incurred and paid in full within the eligibility period. Documentation and proof of payment may be requested to validate any overhead costs claimed, at the discretion of the FTTC program.
- **Contingency** amounts of up to 10% of estimated eligible Alberta costs may be deemed eligible and included in the calculation of the preliminary tax credit amount if it is requested at the time of application for an Authorization Letter. To be included in the actual tax credit amount calculation, the contingency amounts must have been spent on eligible Alberta costs.
- Reasonable **living expenses** may be eligible for Alberta-based individuals. Living expenses for eligible individuals who normally reside in the same area as the production are not eligible.
- Ineligible costs:
 - Goods or services CANNOT be purchased from an Alberta company that has sub-contracted the procurement of the goods or services to out-of-province individuals or organizations.
 - Tax credit and grant administration fees that do not relate specifically to Alberta's FTTC program, including any fees incurred to comply with other provincial programs, will NOT be considered eligible production costs. For example, tax credit administration or compliance expenses for the BC Film and Television Tax Credit programs will not be considered eligible.
 - Application fees for any tax credit and grant programs are NOT eligible (for example, CAVCO application fee).
 - International Standard Audiovisual Number (ISAN) registration fee is NOT eligible.
 - Expenses directly associated with a live performance, awards show or sporting event are NOT eligible.

2.4.6 Related Party Transactions

A related party transaction is a transaction that takes place between two parties who have an existing relationship prior to the transaction. Related party transactions may be included as eligible production costs at the exchange (value for service) amount up to a maximum of fair market value. In-kind (non-monetary) contributions are not eligible.

To be accounted for at the exchange amount, the expenses must:

- be listed on the Related Party Transactions form;
- be identified at the time of application, and upon requesting a tax credit certificate;
- be in the normal course of operations of the provider; and
- have commercial substance.

Two categories of related party transactions are considered eligible production costs:

- **Related party salary or wages:** the cost of salary or wages for individuals hired by a related party and allocated, in whole or in part, to the applicant for the production must correspond to the actual amount paid to the individual and be in accordance with the employment or engagement contract signed with the employer.
Related party salary or wage costs must correspond to the actual cost for the period worked on the production. If personnel worked on more than one production for a related party and are paid by the related party, there must be appropriate documentation showing the amounts charged to each production.
- **Goods and services supplied by related parties:** Goods and services provided to the applicant by a

related party may be accounted for at the exchange amount up to a maximum of fair market value.

The FTTC program reserves the right to revise the calculation and eligibility of related party transaction costs in cases where costs are considered unreasonable or are misrepresented. Applicants granted approval of related party costs must be able to reasonably demonstrate the appropriateness of the amount and that the cost was incurred and value has been exchanged.

2.4.7 Designated Assistance

Any designated assistance received by an applicant that provides financial support for Alberta expenditures is deducted from the eligible production costs to calculate the tax credit certificate amount. The estimated Alberta film and television tax credit is not considered designated assistance. Refer to [Designated Assistance](#) section in the “Definitions” Appendix I of these Program Guidelines for more information.

Please Note: Grants, tax credits, or other designated assistance that provide financial assistance for costs incurred in another jurisdiction will not be used to reduce a production’s Alberta tax credit. For example, an Ontario non-government grant that provides support for expenses incurred in Ontario will not impact the value of the Alberta FTTC tax credit amount. However, if another program provides support for all production expenses (including those paid in Alberta) the FTTC program will proportionally reduce the eligible Alberta tax credit amount (except in the case of the PSTC and CPTC).

Part 3 – Application Process

For an overview of the application process, please see [How the FTTC Works section 1.3](#) of these Program Guidelines.

3.1 How to Apply for the Authorization Letter

Effective June 7, 2024, applicants can apply to the FTTC program for an Authorization Letter up to 120 days after commencing principal photography in Alberta. Productions that started Alberta principal photography before June 7, 2024, are NOT eligible for the expanded 120-day application window.

Intake for the FTTC program is continuous, but approval may be subject to program budget availability.

All applications must be submitted through the online application portal. A link to the portal is available on the program webpage at www.alberta.ca/film-television-tax-credit.aspx.

If you require assistance while submitting an application through the online application portal, please refer to the *Film and Television Tax Credit Application Companion Guide* available in the “Supplementary Forms and Documents” section of the program webpage.

You can also contact the FTTC program by email at fttc.program@gov.ab.ca for assistance.

Step 1: Create a Alberta.ca Account

If the applicant does not already have a Alberta.ca Account, they will need to create a user account with a secure login name and password. Go to the [Alberta.ca](#) Account page to create an account.

If the applicant already has an account, they can use their existing login name and password to log into the portal.

Once the account has been created, applicants will gain access to the online application portal.

Step 2: Submit your Online Application

Log into the online application portal to create and submit your application for an Authorization Letter. You will be asked to select between Single Tax Credit or Multiple Tax Credits streams. **Please read the Program Guidelines carefully to determine which stream best suits your corporation. Refer to [Supporting Documents and Other Information for the Application section 4.1](#) of these Program Guidelines for a list of the documents and information that will need to be provided through the portal.**

Please contact the program at fttc.program@gov.ab.ca if you have any questions.

It is the responsibility of the applicant to ensure all relevant documentation is completed as stated in these Program Guidelines and submitted with the application.

3.2 After You Apply

3.2.1 Assessment of the Application

Once an application is received, the application is reviewed for completeness.

If an application is deemed complete, it is then screened for eligibility and evaluated.

The FTTC program staff may request additional documentation and information to assist in the assessment and evaluation of an application. The FTTC program reserves the right to rely solely on materials initially submitted with the application.

If, at any time, an applicant provides false information or omits material information, the applicant may be:

- Deemed ineligible for FTTC program authorization;
- Deemed ineligible for a tax credit certificate for the current production(s); and
- Deemed ineligible for tax credit certificates for future productions.

If the circumstances or information related to an FTTC program application change, applicants **must** notify the program of changes to their production within 30 days of the change. For more information on the instances that require notification, please refer to the [Changes to the Production Plan and Application Information section 3.2.4](#) of these Program Guidelines.

All eligible applications will be evaluated for the production's economic impact in Alberta and the benefit to Alberta's film and television industry.

Applications are then reviewed and approved by the Minister.

3.2.2 Notification and Authorization Letters

Successful applicants will receive an Authorization Letter advising of the total maximum tax credit amount they may be eligible to receive (this is a preliminary tax credit amount). If an applicant chooses to receive multiple tax credits, preliminary tax credit amounts will be listed for each taxation year, in addition to the total preliminary maximum tax credit amount.

The preliminary maximum tax credit amount will be calculated by multiplying the applicable tax credit rate by the estimated eligible production costs (the estimated eligible production costs are subject to verification by the FTTC program). Estimated eligible production costs will be assessed and may be adjusted based on information provided.

Please note: the preliminary tax credit amount at the application for authorization stage is an estimate only and should not be considered as the actual tax credit amount that the applicant will receive. The actual tax credit amount can only be determined at the tax credit request stage based on actual production costs submitted.

Applicants **must respond within 14 days** of receiving the Authorization Letter to indicate their acceptance of the letter and to provide any information or documentation requested in the letter.

Unsuccessful applicants will be notified in writing of the result. Applicants are permitted to make one additional application within 12 months of receiving notification that their initial application was declined, even if it is more than 120 days after commencing principal photography in Alberta.

3.2.3 Principal Photography and Production

An applicant can apply to the program up to 120 days after commencing principal photography in Alberta. The applicant **must begin** Alberta principal photography on the production **no later than 6 months after** the date of issuance of the Authorization Letter.

For all projects, the production **must be completed**, and final deliverables submitted to the program, **within 42 months** from the date Alberta principal photography begins.

Prescribed dates will be outlined in the Authorization Letter. If there are changes to a production's timeline, subject to the [Changes to the Production Plan and Application Information section 3.2.4](#) of these Program Guidelines, the applicant may make a request to the FTTC program for a revised Authorization Letter. Requests for a revised Authorization Letter will not be accepted if the applicant has already requested a tax credit certificate.

3.2.4 Changes in Production Plan and Application Information

Applicants are required to notify the FTTC program of changes to their production within 30 days of the change.

Failure to inform the FTTC program within this timeframe may result in the revocation of an Authorization Letter.

Applicants must notify the program within 30 days of any changes to the following aspects of the production plan:

- A change in the corporation that will be claiming the tax credit;
- The proposed timeline of the project;
- Evidence of sufficient financing to enable the production to reach completion of production;
- The distribution agreement;
- The copyright ownership of the production (if applicable);
- The estimated number of days when and the locations in Alberta where Alberta principal photography is expected to take place; and
- Any factors that may affect the applicant's ability to meet the requirements of the FTTC Act, the FTTC Regulation or these Program Guidelines.

Applicants must also notify the program within 30 days of any changes to the following aspects of their applications (this is not an exhaustive list):

- The date on which Alberta principal photography is expected to begin (if applicable);
- The commercial distribution plan of the final project;
- The person or persons that control the applicant corporation;
- The budget of the portion of the project that occurs in Alberta; and
- The expected date of the completion of production.

The Minister may issue a revised Authorization Letter based on updated information provided by the applicant.

Requests for a revised Authorization Letter will not be accepted if the applicant has already requested a tax credit certificate.

3.3 How to Request a Revised Authorization Letter

Applicants who have received an Authorization Letter may request a revised Authorization Letter if there have been changes to the production plan and information in the application. Refer to [Changes in Production Plan and Application Information section 3.2.4](#) of these Program Guidelines for a list of these changes. **Applicants must request a revised Authorization Letter within 30 days after the change occurs. A Revised Authorization Letter must be obtained prior to submitting the final tax credit certificate request for applicants in the Single Tax Credit stream or prior to submitting the first tax credit certificate request for applicants in the Multiple Tax Credits stream.**

Applicants should send their request for a revised Authorization Letter to fttc.program@gov.ab.ca. It should include the following information:

- the name of the production they have applied for;
- the reason for the request, i.e., specify the changes that have occurred;
- the date they first became aware of the changes to their production plan; and
- The revised supporting documentation if the documents on their application have changed.

If the applicant is successful, they will receive a revised Authorization Letter which reflects the changes to production.

If the applicant is unsuccessful in receiving a revised Authorization Letter, they will be notified in writing of the result.

3.4 How to Request the Tax Credit Certificate

Only applicants who are successful and receive an Authorization Letter/Revised Authorization Letter are eligible to request tax credit certificate(s).

Applicants who choose to receive multiple tax credit certificates must submit each tax credit request within 6 months of each taxation year end they expect to claim in. If circumstances are such that an applicant will be unable to submit the tax credit certificate request(s) within 6 months of each taxation year end, contact the FTTC program at fttc.program@gov.ab.ca.

Applicants must request their final/single tax credit certificate through the online application portal after the completion of production, **no later than 42 months after the Alberta principal photography start date.**

A production is deemed to have reached “completion of production” when the deliverables are received by the program via the online application portal for a single tax credit request or the final tax credit request. Refer to [Supporting Documentation and Other Deliverables for the Tax Credit Certificate Request](#) section 4.2 of these Program Guidelines for a full list.

If you require assistance while submitting a tax credit certificate request in the online application portal, please refer to the *Requesting a Tax Credit Certificate Companion Guide* available in the “Supplementary Forms and Documents” section of the program webpage.

Contact the FTTC program at fttc.program@gov.ab.ca if you have questions.

The total maximum tax credit amount that can be requested is shown on the Authorization Letter/Revised Authorization Letter (preliminary maximum tax credit amount). Any amount of tax credit exceeding the maximum amount outlined in the Authorization Letter will not be considered.

3.5 Requirements for Tax Credit Request

3.5.1 Requirements for Audited Production Costs Statement

The auditor engaged to conduct the certification of the final production cost statement of a given production must be independent of the applicant and/or its Board of Directors, within the definition of independence as defined by the Certified Professional Accountants Canada Handbook. The Independent Auditor must carry out their work in accordance with Generally Accepted Auditing Standards (GAAS) for audit and be familiar with the industry and its practices.

The Audited Production Costs statement must outline the actual amounts of the following:

- Alberta Labour Costs;
- Alberta Non-Labour Costs;
- Sources of production financing;
- Designated Assistance acquired;
- Total Production Costs – verified total amount only;
- Total Non-Eligible Costs – verified total amount only; and
- [Unpaid costs](#).

For productions applying the 30% tax credit rate under the Alberta-owned productions stream the following breakdown of non-Alberta costs must also be provided.

- Non-Eligible Non-Labour Costs – verified total amount only; and
- Non-Eligible Labour Costs – verified total amount only.

All the above must be outlined in Canadian funds. If clarification is required, the Independent Auditor is encouraged to contact the program at fttc.program@gov.ab.ca.

If requesting multiple tax credits, the amounts outlined above should be reported for each taxation year the applicant is expected to claim an FTTC tax credit.

3.5.2 Unpaid Costs

In accordance with FTTC Legislation, eligible costs must be **incurred and paid** in Alberta during the eligibility period. Applicants are required to provide proof of payment for any production costs identified on the audited production cost statement as unpaid, if such costs are paid in full between the statement end date and the end of the eligibility period and would otherwise be considered eligible production costs (refer to [Supporting Documentation and Other Deliverables for the Tax Credit Certificate Request section 4.2](#)).

Unpaid costs incurred beyond the eligibility period will **NOT** be counted towards the actual eligible production costs. In the case of multiple tax credits, if there are unpaid Alberta costs within an interim taxation year, they will not be considered for tax credit for the taxation year and will be carried forward to the next year. When such costs are confirmed to be paid on the next audited cost statement, they will then be included in the tax credit calculation. If there are unpaid costs in the final taxation year, they will not be counted towards the actual eligible production costs.

Example: Company A is submitting their first tax credit request for 2025 and unpaid Alberta costs are identified on the audited cost statement. The unpaid Alberta costs will not be included in the calculation for the tax credit amount for 2025. When the corporation submits their tax credit request for 2026, the confirmation of payment for the previously identified unpaid Alberta costs from 2025 should be included. The amount will then be counted towards eligible production costs for 2026.

Invoices and/or proof of payment for all production costs must be retained for seven years and provided to the program upon request.

3.5.3 Recognition Requirements

Applicants are required to fulfill the following recognition requirements to receive a tax credit certificate:

- Onscreen credit:
 - "Produced with the assistance of the Government of Alberta" either alone or in combination with other agencies or institutions that provided financial support. **The credit should be in a position, size, and prominence that is proportionate to the financial contribution to the production;** and
 - "Filmed on location in Alberta, Canada" or "Key animation produced in Alberta, Canada" either alone or in combination with other agencies or institutions that provided financial support in the tail credits of the production.
 - The Government of Alberta logo must also be included. The production must request the Government of Alberta logo directly from the [FTTC program](#) for use in the production.
- Advertising, publicity and/or promotional materials credit may be requested where reasonable.
 - "Produced with the assistance of the Government of Alberta" in a position, size, and prominence that is proportionate to the financial contribution to the production may be requested.
 - The Government of Alberta logo may also be included. The production must request the Government of Alberta logo directly from the [FTTC program](#) for use in advertising, publicity and/or promotional materials.
 - Where the production is a series, these credits are required for each episode.

If the applicant has been approved for the Alberta-owned 30% tax credit rate, **a single card credit** must also be provided to the Alberta-based producer. In productions where multiple Alberta-based are engaged, it is acceptable for the Alberta-based producers to share a credit.

If the applicant fails to fulfil their credit/promotional obligation, the Minister reserves the right to request revisions prior to issuing a tax credit certificate.

3.5.4 Copyright Holding Requirement

Alberta owned productions that receive a 30% tax credit certificate pursuant to section 2.1.2 of these Program Guidelines are required to have an Alberta-based individual, partnership, or corporation own, at least in part, the copyright of the production for 10 years after completion of production.

A transfer of the production's copyright during this holding period is permitted, provided the copyright remains owned, at least in part, by an Alberta-based individual, partnership, or corporation.

Failure to comply with this holding requirement may result in the tax credit certificate being revoked and a new tax credit certificate issued at the 22% rate.

3.6 After You Submit the Tax Credit Certificate Request

3.6.1 Assessment of the Tax Credit Certificate Request

Upon receipt of a request for a tax credit certificate, the FTTC program will assess the project materials for adherence with the FTTC Act, FTTC Regulation and these Program Guidelines.

To determine the amount of the tax credit certificate, the FTTC program will review the following:

- the tax credit rate the production applied for;
- the preliminary tax credit amount provided in the Authorization Letter or Revised Authorization Letter (as applicable); and
- the eligibility of each of the actual production costs claimed.

The amount of the tax credit will be calculated by multiplying the tax credit rate the production is eligible for by the actual eligible production costs verified by the FTTC program.

Please Note: The actual eligible production cost amount and the tax credit certificate amount may be adjusted relative to the preliminary tax credit amount based on confirmed eligibility of costs. The tax credit request review

involves a detailed assessment by the FTTC program of all expenses claimed. Be prepared for the FTTC program to request additional documentation, as needed, to clearly substantiate or confirm costs claimed have been incurred and paid in full and/or are eligible.

3.6.2 Letters of Decision and Delivery of the Tax Credit Certificates

Once a tax credit request has been approved, applicants will receive a letter of decision as well as the tax credit certificate that they can use to file their Alberta corporate tax return. Unsuccessful applicants will be notified in writing of the result.

3.6.3 Using the FTTC Tax Credit Certificate

The applicant is responsible for applying their FTTC tax credit to their corporate tax filing to receive their tax refund. The corporate income tax form can be obtained through the [Tax and Revenue Administration \(TRA\) website](#). **Tax refunds are issued by the TRA.**

Part 4 – Required Documents for Applications and Tax Credit Certificate Requests

The application, tax credit certificate request, and all supporting documents and final deliverables must be submitted via the online application portal.

When processing applications and tax credit certificate requests, additional documentation may be requested to complete the assessment.

4.1 Supporting Documents and Other Information for the Application

Below is a list of the required documents and other notable information for the application, regardless of the tax credit rate the applicant is applying for (**exceptions are noted below**):

- Applicant's corporate information, including Articles of Incorporation and a short summary of their primary business.
 - An overview of the production, including production synopsis, schedule, genre, filming locations.
 - Production's estimated economic impact on Alberta and Alberta's film and television industry. Specific measures and information on number of unique employees hired and spending in Alberta are detailed in the FTTC program application portal.
 - Estimated total production costs worksheet that includes:
 - Estimated total production costs;
 - Estimated eligible production costs; and
 - Estimated breakdown of budget for each taxation year the applicant is expected to claim the tax credits in (for multiple tax credits only).
- [Template for 22% tax credit stream and 30% rural and remote area stream](#)
[Template for 30% Alberta-owned stream and 30% International-treaty co-productions](#)
- [Summary of production financing form](#) listing their sources of production financing, including estimated designated assistance. **Please note** that the FTTC is **NOT** considered a source of production financing or estimated designated assistance.
 - Evidence of financing to substantiate at least 50% secured funding in the forms of signed agreements which may include:
 - a letter of funding commitment from private investors or studios (Producer, Director, and Writer investments and/or compensation deferrals will NOT be accepted as proof of financing);
 - a copy of the commercial license or distribution agreement with a license fee/distribution advance;

- a copy of a grant/funding agreement;
- a copy of the approval letter from other government funders that shows the production name.
- [Distribution agreement](#) (signed agreements for any distribution or broadcast license agreements)
 - if only deal memos/conditional offers/letters of Intent are available, please submit the executed long form agreements once they are available.
 - if no distribution agreement exists with a third-party, (for example, studio-funded productions, or productions supported by streaming providers), please provide a letter on studio letterhead signed by a studio executive confirming that no such agreement exists, and that the production will be available through their platform.
 - A conditional distribution agreement may be accepted depending on the circumstances of the production at the time of application. However, applicants must submit a signed, unconditional, valid, subsisting, and enforceable distribution agreement once it is available, and no later than at the time a submission request is made for a single tax credit certificate or at the time a request is made for the first tax certificate where an applicant has elected to claim multiple tax credits.
- Production schedule, including start and end dates of preproduction, principal photography, and post-production with Alberta filming locations.
- Summary of all filming/animation days with dates and locations where Alberta principal photography is expected to take place, and supporting documentation such as daily production reports, call sheets or agreement with a studio or animation facility.
- [Related party transaction form](#) (required only if it is expected that related party transactions will be incurred and paid in Alberta).
- Copies of co-production agreement(s) (required only if the production is an international treaty co-production).

Below are the **ADDITIONAL** documents required **only if** the applicant is applying for the 30% tax credit rate under the Alberta-owned productions stream section 2.1.2 of these Program Guidelines (exceptions for international treaty co-productions are noted below):

- [Producer Statutory Declaration Form](#) to substantiate there is at least one Alberta-based producer on the project.
- [Capitalization table](#) which substantiates an Alberta-based individual, corporation or partnership has at least 50% ownership and control of the eligible corporation (not required for international treaty co-productions).
- Proof of Alberta residency status of the Alberta-based shareholder(s) (i.e., a Producer Statutory Declaration form if they are a producer, an Individual Residency Declaration form if they are not a producer, or an Article of Incorporation if the shareholder is a corporation).
- Chain of Title documentation, including evidence that the copyright is owned at least in part by an Alberta-based individual, corporation, or partnership (not required for international treaty co-productions).

4.2 Supporting Documentation and Other Deliverables for the Tax Credit Certificate Request

If the **single tax credit certificate stream** is chosen for a production, the following documents / deliverables must be provided at the time of the request for the single tax credit certificate (**exceptions are noted below**):

- Audited production cost statement (see the [Requirements for Audited Production Costs Statement section 3.5.1](#) of these Program Guidelines for more information about this document).
- Actual summary of all filming/animation production days with dates and locations, and supporting documentation such as daily production reports, production maps, call sheets or agreement with a studio or animation facility.

- Details of secured designated assistance (if any was received). Please note the FTTC is not considered a source of designated assistance.
- Related party transaction form (if actual related party transactions were incurred and paid in Alberta).
- Actual Production Costs Worksheet that includes:
 - actual total production costs; and
 - actual eligible production costs.
- Proof of payment for any production costs identified on the audited production cost statement as unpaid, if such costs are paid in full between the statement end date and the end of the eligibility period and would otherwise be considered eligible production costs.
- Actual economic impact production has on Alberta and Alberta's film and television industry (provided through the FTTC program application portal).
- Actual timeline of the production, including start and end date of preproduction, principal photography, and post-production with confirmation of the Alberta principal photography start date and Alberta filming locations.
- Digital copy of the production. While the program area will accept a hard copy of the production (for example, DVD, or copy of production on a universal serial bus (USB) memory stick), a digital copy of the production is preferred (for example, production accessible online for download).

If the **multiple tax credit request stream** is chosen for the production, the following documents / deliverables must be provided at the time of each tax credit request, with the exception of the actual economic impact, actual timeline of the production, and copy of the production (which are only required when the final tax credit certificate request is submitted):

- Audited production cost statements for the taxation year. (see the [Requirements for Audited Production Costs Statement section 3.5.1](#) of these Program Guidelines for more information about this document).
- Actual summary of all filming/animation days with dates and locations, and supporting documentation such as daily production reports, production maps, call sheets or agreement with a studio or animation facility within the applicable taxation year.
- Production progress report including actual production timeline to date with costs incurred and to be incurred in each taxation year and percentage of production completion up to the end of the taxation year.
- Details of secured designated assistance (if any was received). **Please note** the FTTC is not considered a source of designated assistance.
- [Related party transaction form](#) (if actual related party transactions were incurred and paid in Alberta).
- Actual Production Costs Worksheet that includes:
 - actual total production costs for the applicable taxation year; and
 - actual eligible production costs for the applicable taxation year.
- Actual economic impact production has on Alberta and Alberta's film and television industry (provided through the FTTC program application portal). Required at time of final tax credit certificate request only.
- Actual timeline of the production, including start and end date of preproduction, principal photography, and post-production with confirmation of the Alberta principal photography start date and Alberta filming locations.
- Digital copy of the production. While the program area will accept a hard copy of the production (for example, DVD, or a copy of the production on a universal serial bus (USB) memory stick), a digital copy of the production is preferred (for example, production accessible online for download).

Applicants are required to provide the following **ADDITIONAL** final deliverables **only** if there have been changes to the original documents provided with their application:

- Revised/final commercial distribution plan and all copies of distribution agreements.
- Revised copies of co-production agreement(s).
- Revised call sheets including dates and locations, production maps.
- Revised [Capitalization tables](#).
- Revised Chain of Title documentation, including evidence of copyright retention.
- Revised [Producer Statutory Declaration Form](#).

- Revised [Individual Residency Declaration Form](#).
- Revised Articles of Incorporation.

Invoices and/or proof of payment for all production costs must be retained for seven year and provided to the FTTC program upon request.

Part 5 – Redirection of the Corporate Tax Refund

A corporation may request that its corporate income tax refund be redirected to its lender as security for bridge financing of its Alberta film or television production. This can be done by including a letter with the corporation's AT1 return for the respective taxation year that includes:

- The name and address of the recipient
- An acknowledgment that the redirection of the refund does not affect the legal rights of set-off in favour of Alberta Treasury Board and Finance, Tax and Revenue Administration (TRA)

Please refer to the Other Deductions and Tax Credits section of TRA's [Information Circular CT-1, Overview of the Alberta Corporate Income Tax Program](#) for additional information on redirecting corporate income tax refunds.

Part 6 – Contact Information

If you have questions during the application process, please refer to the supplementary information available in the [Additional Program Details](#) section of the program webpage.

Alternatively, contact the FTTC program by email at fttc.program@gov.ab.ca or call at 1-833-JET-FTTC (1-833-538-3882).

Part 7 – Freedom of information and Privacy (FOIP)

The *Freedom of Information and Protection of Privacy Act* (FOIP Act) applies to any information that is provided to the Government of Alberta. This information may be subject to disclosure pursuant to the FOIP Act in response to an access to information request.

The personal information collected in your application through the designated online application portal for the FTTC program is for the purpose of administering Alberta's FTTC program, assessing, evaluating, and promoting the FTTC, and for use in research and statistical analysis. This collection is authorized under section 33(c) of the Freedom of Information and Protection of Privacy Act. For questions regarding the collection of personal information, please contact the FTTC program by email at fttc.program@gov.ab.ca or mail to 10155 – 102 Street, 14th Floor, Edmonton Alberta T5J 4G8.

Part 8 – Offences

The FTTC program has review processes in order to protect the integrity of the program. Applicants are required to provide accurate statements and information and cooperate in any review or investigation relating to the determination of applicant eligibility and compliance with the FTTC program, FTTC Legislation, and these Program Guidelines. In accordance with section 16(1) of the *Film and Television Tax Credit Act*, a person who does any of the following commits an offence:

- Makes a statement in any record, evidence or information submitted or given under the FTTC Act or the FTTC Regulation to the Minister, to a person working for or under the Minister or to an investigator that, at the time and in the circumstances under which the statement is made, is false or misleading with respect to a material fact or omits a material fact the omission of which makes the statement false or misleading.

- Makes a statement in an application, report, return, or other record required to be filed or furnished under the FTTC Act or the FTTC Regulation that, at the time and in the circumstances under which the statement is made, is false or misleading with respect to a material fact or omits to state a material fact the omission of which makes the statement false or misleading.
- Withholds, destroys, or conceals a record, document or thing referred to in section 10(2) of the FTTC Act after it has been requested by a person conducting an examination under that section.
- Contravenes section 10(3) of the FTTC Act.
- Impedes an investigator from entering premises under section 11(3)(a) of the FTTC Act.
- Contravenes section 11(6) of the FTTC Act.

Any person committing an offense under the FTTC Act may be subject to fines and/or imprisonment.

Appendix I: Definitions

Terms used but not defined in these Program Guidelines shall, unless otherwise indicated, have the same meanings ascribed to them in FTTC Legislation.

Alberta-based

For individuals: files an Alberta Income Tax return as a resident of Alberta and did so for at least one of the three tax years immediately preceding the one in which principal photography of the production commences or commenced.

For individuals for the purposes of copyright ownership: was a resident of Alberta on December 31 of the year preceding the one in which principal photography of the production commences or commenced.

For corporations: has a permanent establishment in Alberta (as defined in the *Alberta Corporate Tax Act*).

For partnerships: was a resident of Alberta on December 31 of the year preceding the one in which principal photography of the production commences or commenced.

Calculating the proportion of project ownership

Applicants must complete the appropriate calculation(s) to determine the proportion of project ownership and ensure the eligibility requirements are met.

1. The eligible corporation must be owned (at least 50%) by Alberta based shareholders. This must be demonstrated by providing the applicable capitalization table(s).

If ownership in the eligible corporation is held by:

- An individual: ownership will be determined by evaluating the proportion of voting shares held by Alberta-based individuals as compared to the total number of voting shares.
- A corporation: ownership will be determined by evaluating the proportion of voting shares held by Alberta-based shareholders as compared to the total number of voting shares.
- A partnership: ownership will be determined by evaluating the proportion of control by Alberta-based partners as compared to the total number of partners.

Please Note: If a project is owned in part by a corporation(s) or partnership(s) the proportion of ownership of these entities must first be determined and then incorporated into the calculation of the proportion of ownership of the project.

2. Additional factors

In addition to the above, documentation must demonstrate that:

- an Alberta-based producer(s) exercises creative and financial control over the project, as evidenced by factors such as responsibility for budgeting, scheduling, hiring of crews, and contracting services.
- an Alberta-based producer(s) exercises control over the financing of the project, as evidenced by factors such as responsibility for securing third-party financing, securing interim financing and negotiating terms, and creating the cash flow schedule for the project.
- an Alberta-based producer(s) shares in the profits arising through the exploitation of the project. Back-end participation must be commensurate with the Alberta-based producer's financial participation in the project.

Documentation demonstrating the above factors can include, but is not limited to, production agreement(s), chain-of-title documentation, financing agreement(s) and a distribution agreement.

In the event there is an issue not covered by the above factors, the program will determine whether an applicant has satisfactorily established the appropriate degree of Alberta-based project ownership.

Completion of production

A production is deemed to have reached “completion of production” when the following deliverables in [Supporting Documentation and Other Deliverables for the Tax Credit Certificate Request](#) are received by the FTTC program via the online application portal for the single tax credit certificate request or final tax credit certificate request in respect of the multiple tax credits stream.

Contrary to public policy

With respect to the FTTC program, productions that are contrary to public policy may include, but are not limited to, those productions that incite hatred against an identifiable group or have a dominant characteristic which is the undue exploitation of sex, violence involving one or more crimes, horror, or cruelty.

Copyright ownership

Productions that are applying for a 30% tax credit pursuant to section 2.1.2 of these Program Guidelines are required to have an Alberta-based individual, partnership, or corporation own, at least in part, the production’s copyright for the following time periods:

- time of application submission to the completion of production; and
- 10 years after completion of production.

A transfer of the production’s copyright during these periods is permitted, provided the copyright remains owned, at least in part, by an Alberta-based individual, partnership, or corporation.

Designated assistance

Private or public financial support applied for, or provided to, the production. The amount of designated assistance received by an applicant that provides financial support for Alberta expenditures is deducted from the eligible production costs to calculate the tax credit certificate amount. The estimated FTTC is not considered designated assistance.

Please Note: Grants, tax credits or other designated assistance that provide financial assistance for costs incurred in another jurisdiction will not be used to reduce a production’s Alberta tax credit. For example, an Ontario non-government grant that provides support for expenses incurred in Ontario will not impact the value of the tax credit for the FTTC. However, if another program provides support for all production expenses (including those paid in Alberta) the FTTC program will proportionally reduce the eligible Alberta tax credit amount (except in the case of the PSTC and CPTC).

Designated assistance includes supports such as:

- grants;
- subsidies;
- other Government of Alberta tax credits;
- non-bona fide loans (for example, forgivable loans);
- an advance other than a recoupable advance;
- donations in respect of which the donors have received a benefit; and
- sponsorships in which there is exchange of benefits above fair market value.

But does *not* include supports such as:

- federal film and television tax credits, such as the Film or Video Production Services Tax Credit (PSTC) and the Canadian Film or Video Production Tax Credit (CPTC);
- Canada Media Fund;
- bona fide loans with set repayment dates;
- license fees; and
- equity investments.

At the time of application, applicants must provide information on the estimated designated assistance which includes:

- designated assistance that has been secured;
- designated assistance that has been applied for; and
- designated assistance that will be applied for;

At the time of tax credit request, applicants must provide information on all designated assistance that was secured and provided to the production (i.e., secured designated assistance).

Digital Media

Digital Media includes productions intended for viewing by the public via download, streaming, video-on-demand, or on physical media where digital content is stored, such as DVDs.

Distribution Agreement

A distribution agreement should be a signed agreement issued by a third-party entity:

- that is at arm's length from applicant;
- whose primary business is broadcasting, distributing, or disseminating film, television, or digital content to the public, and,
- that is able to demonstrate a track record of such enterprise.

Agreements in which the applicant has purchased airtime are not eligible.

Eligible individual

An individual, other than a trust or estate, who resides in Alberta on December 31 of one of the three years immediately preceding the year in which Alberta principal photography begins.

Eligibility period

The eligibility period is the period beginning on the date that preproduction begins and ending on the earlier of:

- the date specified in the Authorization Letter or revised Authorization Letter by which an eligible corporation must submit final deliverables to the Minister, or
- the date of when all required deliverables are received for the single or final tax credit certificate request submission in respect of the multiple tax credits stream.

Game Shows

A production where individuals or teams participate in a game, quiz, or contest that has an objective outcome to determine a winner.

Individual residency declaration

The individual residency declaration must be completed by all persons who meet the definition of Alberta-based for their salary, wage, or service contract amount to be eligible for a tax credit certificate. This includes eligible individuals who are:

- directly employed by the applicant;
- *service contractors engaged by the applicant; and
- employees of *service contractors engaged by the applicant.

*Note: Industry may refer to service contractors as loan out companies. If the expenses for service contractors and/or Film and Television Tax Credit | Program Guidelines

employees of service contractors are submitted as eligible Alberta expenses, the individuals engaged must complete the individual residency declaration.

The [Individual Residency Declaration](#) can be found on the program webpage.

The declarations must be retained by the applicant and provided to the program upon request.

International Treaty Co-production

International Treaty Co-productions are joint film and television productions that are shared between Canadian and foreign coproducers in accordance with audiovisual coproduction treaties signed between partnering countries.

In the event there is an issue not covered by the published criteria, the program will determine whether an applicant has satisfactorily established the appropriate degree of Alberta-based ownership.

Production

A production is defined as a segment of content intended for broadcast, distribution or streaming, and may include a single production or a series of related productions that are produced or aired over a common period.

Reality television

A production emerged in the early 1990's that documents unscripted real-life situations, often starring unfamiliar people rather than professional actors.

Talk shows

Programming that primarily consists of one or more hosts and guests who provide personal, ad lib, unscripted viewpoints, opinions, or experiences. Such programming may incorporate elements of other genres, including but not limited to live or recorded variety shows and musical acts and is typically, but not necessarily, shot in one location and may include experts and audience members.

Tangible property

Tangible property refers to real estate property, such as land, buildings, etc. The lease or rent of a property is eligible, but the purchase is not. Items such as production equipment, props, sets, etc. may be eligible expenses, but they are not considered Tangible Property by the program.

Total production costs

Total production costs include the following:

- eligible production costs;
- **total** expenses incurred in Alberta that are not eligible for a tax credit certificate; and
- **total** expenses incurred outside of Alberta that are not eligible for a tax credit certificate.

At the time of application, applicants must provide information on the estimated total production costs. Actual total production costs, and an audited financial statement, will be provided at the time of tax credit certificate request.

Transitional provision (June 7, 2024 - January 31, 2025)

Productions that applied to the program prior to June 7, 2024, and that have been issued a tax credit certificate but have not yet claimed the tax credit, may request a revised tax credit certificate that would allow a corporation to apply for a tax credit for the taxation year in which eligible expenses were last incurred, rather than in the taxation year in which the tax credit certificate was issued. Productions wishing to obtain a revised tax credit certificate must submit a request to the program no later than **January 31, 2025**.

Transitional provision (January 29, 2020 – March 31, 2021)

Productions that began principal photography between March 1, 2019, and January 28, 2020, were eligible to apply to the program until March 31, 2021.

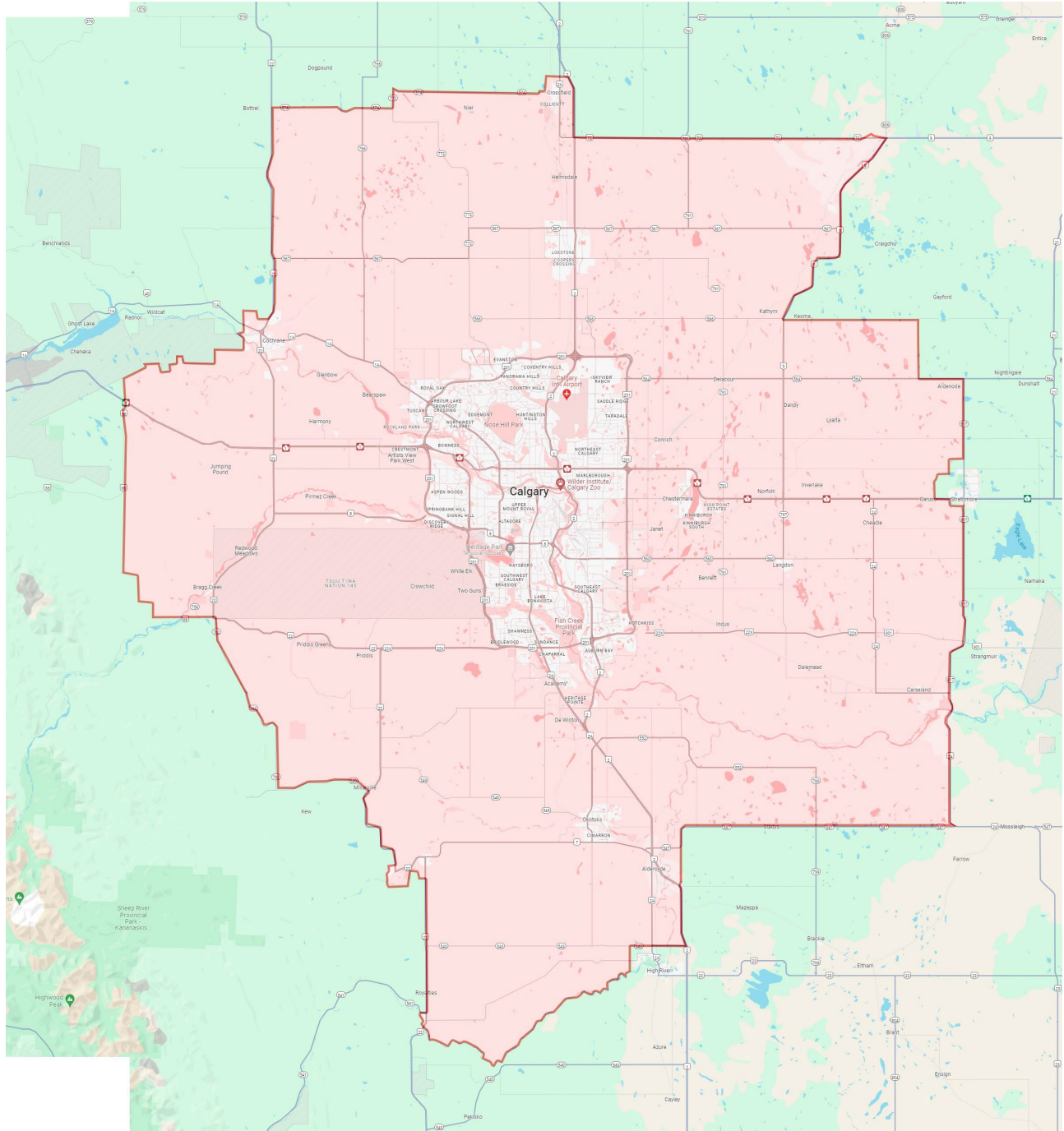
Productions that applied under the transitional provision may be exempt from the eligibility criteria below:

- Eligible productions must be new productions. Repackaging of previously completed productions is not permitted under the program and will be deemed ineligible.
- Applicants must begin principal photography on the production no later than 6 months after an Authorization Letter is issued.
- The recognition requirements to receive a tax credit certificate:
 - onscreen credit:
 - "Produced with the assistance of the Government of Alberta" either alone or in combination with agencies or institutions that provided financial support. The credit should be in a position, size and prominence that is proportionate to the financial contribution to the production.; and
 - "Shot on location in Alberta, Canada" in the tail credits of the production (where applicable). The Government of Alberta logo must also be included;
 - advertising, publicity and/or promotional materials credit, may be requested where reasonable.
 - produced with the assistance of the Government of Alberta" in a position, size and prominence that is proportionate to the financial contribution to the production may be requested. The Government of Alberta logo may also be included; and
 - where the production is a series, these credits are required for each episode.

Applicants wishing to be exempt from the recognition requirement must submit an exemption request in writing to the program via email to ftc.program@gov.ab.ca at the time of tax credit certificate request (or earlier).

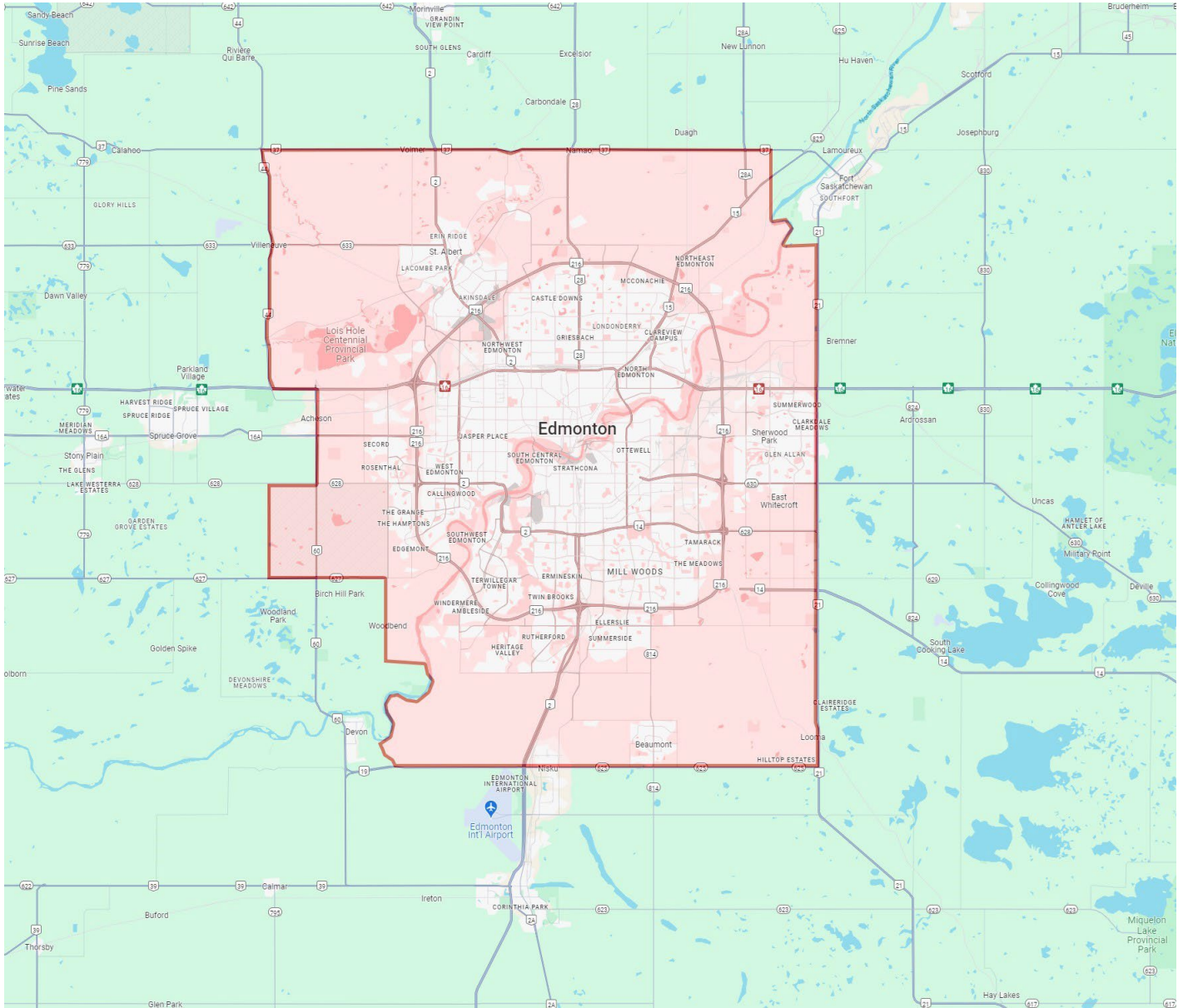
Appendix II: Maps of Rural and Remote Locations

Calgary Boundary Map



Note: Filming outside of the red shaded area would be considered “rural and remote” filming locations.

Edmonton Boundary Map



Note: Filming outside of the red shaded area would be considered “rural and remote” filming locations.