

# THE INCENTIVES PROGRAM



FALL 2016

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**CAST & CREW FINANCIAL SERVICES (CCFS) IS COMPRISED OF SIX BUSINESS LINES:**

1. Production Incentive Consulting (Complimentary).
2. Production Incentive Administrative Services.
3. Production Incentive Financing.
4. Canadian Production Incentives Services.
5. Cast & Crew OnSet (Purchasing and Procurement).
6. Tax Credit Brokering.

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These materials have been prepared as of August 1, 2016 by Cast & Crew Entertainment Services for **informational purposes only** and should not be construed as tax advice or relied on for specific production projects. Though every effort has been made to incorporate all changes as of the date noted above, laws and incentives change frequently and, therefore, this information may not be current. Please contact your tax advisor to confirm this information and the effect these incentive programs may have on your production. For updates and additional information, please visit the Production Incentives section of our website at [castandcrew.com](http://castandcrew.com), contact Joe Bessacini at 818-480-4427, or send an email to [joe.bessacini@castandcrew.com](mailto:joe.bessacini@castandcrew.com).

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EDITION

# INSIDE THIS EDITION

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## Welcome to Cast & Crew's Fall 2016 TIP Guide.

Production incentives are continuously changing. Here are some of the changes since our SPRING 2015 edition was published in March 2015:

- Alaska's program ended on July 1, 2015.
- British Columbia (Canada) will reduce the incentive that is earned on resident labor and the DAVE credit from 33% and 17.5% to 28% and 16%, respectively, when principal photography or key animation starts on or after October 1, 2016.
- Colorado appropriated \$3 million for the fiscal year ending June 30, 2017.
- District of Columbia amended its rebate program to allow a production company to earn a rebate of up to 35% of spend that is taxable in the District and up to 21% of spend that is not taxable in the District; 30% of resident labor; and, 10% of nonresident labor. Personnel expenditures do not include wages of above-the-line crew members that when combined exceed \$500,000.
- Florida's film incentive program ended on June 30, 2016. The 2016 legislative session ended without extending the sunset date.
- Kentucky enhanced the tax credit program by increasing the incentive from 20% to 30% or 35%; raising the above-the-line qualifying labor from \$100k to the 1<sup>st</sup> \$1 million of each resident and nonresident; and, decreasing the minimum spend requirements.
- Louisiana limited the aggregate amount of tax credit claims and transfers to the state to \$180 million per fiscal year thru the 2018 fiscal year (July 1 – June 30); for projects approved after July 1, 2015, imposed a per project cap of \$30 million which may be structured over two or more years; increased the qualifying salary of each individual to the 1<sup>st</sup> \$3 million (payments to loan outs are not capped); increased the incentive that may be earned on resident labor from 35% to 40% of the 1<sup>st</sup> \$3 million; and, for projects initially approved after January 1, 2016, require 6% withholding on all taxable payments made to loan outs and individuals.
- Michigan passed legislation which prohibits the Film Office from approving new projects after July 9, 2015.
- Mississippi extended their 25% rebate on nonresident labor thru June 30, 2017.
- New Jersey's program ended on June 30, 2015.
- New Mexico amended their tax credit for productions commencing principal photography on or after January 1, 2016 by disallowing the additional 5% tax credit on payments to nonresident performing artists in a standalone pilot; allowing an additional 5% credit on nonresident performing artists' labor in a television series which meet certain criteria; and, allowing payments made to a defined number (based on the budget size) of certain nonresident crew to qualify for the credit at 15%.

- North Carolina has appropriated \$30 million to the 2017 fiscal year (July 1 – June 30); increased the minimum spend for episodic TV from \$250k/EPS to \$1M/EPS; and, increased the per project cap for a TV Series from \$5 million to \$9 million.
- Nova Scotia (Canada) replaced their tax credit program with a rebate program which offers an incentive equal to 25% to 31% of Nova Scotia costs; sets a per project cap at \$4 million; requires a minimum spend of \$25k; establishes a funding cap of \$11.5 million for the fiscal year ending March 31, 2017; allows for a rebate of up to \$150k per resident; and, sunsets on March 31, 2021.
- Ohio simplified their production incentive program by allowing all labor and spend to qualify at 30%. In addition to being a refundable tax credit, the tax credit may also be transferred one time to multiple buyers.
- Ontario (Canada) reduced the OPSTC tax credit percentage from 25% to 21.5% and the OCASE tax credit from 20% to 18%.
- Oregon has (1) extended the Oregon Production Investment Fund's (OPIF) sunset date to December 31, 2023; and (2) increased the annual funding cap to \$12 million for the 2017 fiscal year and to \$14 million for each fiscal year thereafter.
- Pennsylvania has increased its annual funding by \$5 million to \$65 million, effective for the 2018 fiscal year.

- San Francisco (California) increased the funding cap to \$4 million thru June 30, 2019.
- Savannah (Georgia) enacted an incentive program which allows for a rebate of up to 10% on resident labor and spend in Savannah; sets an annual funding cap at \$1.5 million; requires 60% or more of principal photography to take place in Chatham County; and, provides for a sunset date of December 31, 2018.
- US Virgin Islands created an incentive program with two parts: (1) a transferable tax credit program from 10% to 17% (based on the percentage of resident workers) of the 1<sup>st</sup> \$500k of each resident's compensation; (2) a rebate program of up to 9% of qualified production expenditures with the opportunity to earn an additional 20% (10% for including a qualified promotion and another 10% if production activities take place on the island of St Croix); provides for an annual cap of at least \$2.5 million; and, requires a minimum spend of \$250k.
- Utah granted a one-time appropriation of \$2 million for the 2017 fiscal year (July 1 – June 30). This is in addition to the \$6.79 million in annual funding.

Cast & Crew is continually adding new jurisdictions to the TIP Guide. This edition includes a summary of the new incentive programs for: Savannah (Georgia), US Virgin Islands, Northwest Territories (Canada), and Italy TV.

Production incentives play an important role in determining the location where motion pictures and television productions are produced. Cast & Crew's Production Incentives Department, led by Joe Bessacini, has long-standing

relationships with individuals in local film commissions and taxation/revenue departments. We are here to keep our clients informed of the ever-changing rules and requirements so they can maximize the cost savings on their productions.

This guide will familiarize you with domestic and international production incentives. For up-to-date detailed information regarding a specific incentive, contact Joe Bessacini directly at (818) 480-4427 or via email at [joe.bessacini@castandcrew.com](mailto:joe.bessacini@castandcrew.com). You can also find our Multi-Jurisdiction Comparison Tool at [www.castandcrew.com](http://www.castandcrew.com), where you can compare up to six jurisdictions side-by-side. Our website is always up-to-date.

Share your experience in the jurisdiction in which you are working. Your on-the-ground experience is invaluable to us!

Cast & Crew Entertainment Services, LLC is the premier provider of technology-enabled payroll and production-management services to the entertainment industry. Silver Lake, the global technology investing leader, is the controlling shareholder of Cast & Crew. Cast & Crew's services include payroll processing, residuals processing, workers' compensation services, labor relations, production incentives and production tax credit financing. Cast & Crew's PSL production accounting software is the industry-leading accounting application serving the needs of the film, television and digital media industries.

In 2016, Cast & Crew acquired Final Draft, the screenwriting software leader, and signed a definitive agreement to acquire CAPS Payroll, a leading payroll

provider spanning multiple important entertainment end markets including commercial production, venues, music tours, live events, unscripted television and independent film.

Cast & Crew was founded in 1976, and its corporate headquarters are in Burbank, California, with additional offices in Albuquerque, Atlanta, Baton Rouge, Detroit, New Orleans, New York, Toronto, Vancouver and Wilmington, N.C.

We've built long-lasting client relationships based on mutual reliance, integrity, and trust.

## **WHICH INCENTIVE IS BEST?**

Assuming the script lends itself to numerous locations, the answer will vary depending on the specifics of the particular project. Some jurisdictions limit or cap the amount of eligible salary for each individual or only allow the salary of residents to qualify. If the project is running up against a salary cap, an alternative jurisdiction without a salary cap may yield a better result for the project, even if the incentive percentage is smaller.

The depth of the qualified crew base will also have an impact on the project's budget. If the crew base in the jurisdiction cannot support more than one project at a time, the project will most likely incur additional transportation and per diem costs to bring in the required crew. These costs will increase the budget and, depending on the jurisdiction, may or may not be considered qualified costs for the incentive.

When comparing a jurisdiction with a refundable tax credit or rebate to a jurisdiction with a transferable tax credit, it is imperative that the budget allow for the discounted value of the transferable credit, as well as the cost to transfer the credit. Some credits, like Puerto Rico's, may be sold for a higher dollar value during March and April. The economics of supply and demand apply to production incentive tax credits too!

Most importantly, you need to stay current with production incentives. A jurisdiction with a new incentive program may offer a more lucrative incentive to attract business, while last year's front runner may have put a cap on their program.

## **TYPES OF INCENTIVES**

Aside from sales tax exemptions/refunds and hotel tax relief, there are basically two types of motion picture production incentives: rebates or grants, and tax credits.

### **REBATES OR GRANTS**

Rebate programs, sometimes referred to as grants, operate in a similar manner, that is, they both return a cash payment to the eligible production company after all of the requirements of the program have been met. This type of incentive is not tied to filing an income tax return. Rebates or grant programs are offered in the following jurisdictions: **Alberta (Canada), Arkansas, Colombia, Colorado, Croatia, Czech Republic, District of Columbia, Germany, Hungary, Iceland,**

**Idaho (not currently funded), Jefferson Parish (Louisiana), Kansas City (Missouri), Maine, Malaysia, Miami Beach (Florida), Minnesota, Mississippi, Montana, New Zealand, North Carolina, Northwest Territories (Canada), Nova Scotia (Canada), Oklahoma, Oregon, San Antonio (Texas), San Francisco (California), Santa Barbara (California), Santa Clarita (California), Sarasota County (Florida), Savannah (Georgia), Shreveport (Louisiana), South Africa, South Carolina, South Korea, Tennessee, Texas, US Virgin Islands, Virginia, Washington, Wyoming and Yukon (Canada).**

### **TAX CREDITS**

Tax credit programs provide the production company with one of several different types of tax credits or a combination thereof: refundable/nonrefundable, and/or transferable/nontransferable.

**Refundable** – If the jurisdiction offers a refundable tax credit, as do the incentive programs in **Alabama, Australia, British Columbia (Canada), Canada (Federal), France, Hawaii, Kentucky, Louisiana, Manitoba (Canada), Maryland, Massachusetts, Montana, New Mexico, New York, Newfoundland & Labrador (Canada), Ohio, Ontario (Canada), Québec (Canada), United Kingdom, Utah, and Virginia**, the production company must generally file the appropriate tax return claiming the tax credit and, to the extent the production tax credit exceeds the company's tax liability, a refund will be issued. Generally, states offering a refundable tax credit do not allow the credit to be transferred. However, Louisiana (suspended thru June 30, 2016) and Massachusetts do allow

the tax credits to be sold back to the state at 85 and 90 cents on the dollar, respectively.

**Transferable** – The following jurisdictions offer transferable tax credits: **California (indies only), Connecticut, Dominican Republic, Georgia, Illinois, Louisiana, Massachusetts, Nevada, Ohio, Pennsylvania, Puerto Rico, Rhode Island, US Virgin Islands and West Virginia.** Generally, transferable credits may be sold, assigned, or transferred to a taxpayer or group of taxpayers that have a tax liability in the jurisdiction. Some jurisdictions allow unlimited transfers to multiple transferees, while others may restrict the number of transfers and the number of transferees that may participate in the transfer. In all cases, a transfer does not extend the carryforward period in which the credit must be used. In order to monetize a transferable tax credit, the production company must either: (1) apply the credit against its existing tax liability, if any, in that jurisdiction or (2) have the ability to transfer/sell/assign the credit to a taxpayer that has a tax liability in that jurisdiction.

**Nontransferable/Nonrefundable** – The following programs provide for a tax credit that is nontransferable and nonrefundable: **California (non-indies only), Italy, and Maine (spend only).** In these instances, the only way to receive a benefit for the tax credit earned is to use the credit against an existing tax liability.

## QUALIFYING PRODUCTIONS

Each jurisdiction defines the type of production which will qualify for the incentive. Generally, the following types of productions DO qualify for

production incentives: motion pictures, series, pilots, TV mini-series, movies for television, and documentaries. Some jurisdictions also treat commercials, game shows, infomercials, interactive entertainment, music videos, reality shows, and talk shows as qualifying productions. The following types of productions, generally, DO NOT qualify for production incentives: any ongoing television program created primarily as news, weather, or financial market reports; a production featuring current events; sporting events; an awards show or other gala presentation; a production whose sole purpose is fundraising; and, obscene material or performances. Please see Projects-At-A-Glance for a list of qualifying projects for each jurisdiction. PRIOR to incurring any expense, check with the local film commission to determine if your project will qualify.

## QUALIFYING EXPENDITURES

Generally, if incurred within a jurisdiction offering an incentive, expenditures related to the following categories will qualify: set construction and operation; wardrobes, make-up, accessories, and related services; photography and sound synchronization; lighting and related services and materials; editing and related services and materials; rental of facilities and equipment; leasing of vehicles; food and lodging; digital or tape editing, film processing, transfer of film to tape or digital format, sound mixing, computer graphics services; special and visual effects; airfare, if purchased through an in-state based travel agency or travel company; insurance and bonding, if purchased through an in-state insurance company; and, other direct costs of producing the project in accordance with generally accepted entertainment industry practices. Generally, expenditures

for marketing and distribution do not qualify; however, these costs do qualify in some jurisdictions.

**Travel** – Each jurisdiction handles travel costs differently. Generally, travel purchased through an in-state broker will qualify; however, the qualifying amount of travel costs may vary from jurisdiction-to-jurisdiction. Some may allow all travel costs as long as one leg of the trip originates or ends in that jurisdiction, while others may allow travel into but not out of that jurisdiction, still, others may only allow intra-state travel.

**Insurance and Bonding Costs** – Some jurisdictions do not consider these costs to be direct production expenditures and therefore, in those instances, the costs do not qualify. Most jurisdictions which consider these costs as qualified costs require the insurance to be purchased from an in-state broker.

**Box Rental or Tool Allowance** – Generally, if an inventory listing of the items being rented is provided, the payment will be reported as rental income on Form 1099. If an inventory list is not provided, the tool allowance is subject to income tax withholding and all employment taxes, and is reported in Box 1 of Form W-2. Some states require income tax withholding on box rentals in order for the expense to qualify.

**Meal & Incidental Per Diems** – Each year, the United States General Service Administration releases the new government per diem rates in effect beginning on October 31st. The dollar amount reflected in this table for each jurisdiction represents the nontaxable or “deemed substantiated” portion of the per diem. For any domestic city not specifically listed in the chart, the default amount for meals and incidentals is \$51 per day. The nontaxable per diems for domestic and foreign locations may be found at: [www.gsa.gov](http://www.gsa.gov). If the meal per diem paid is in excess of the government “deemed substantiated” amount, then the excess is subject to income tax withholding and all applicable employment taxes. This excess amount is reported in Box 1 and the nontaxable portion is reported in Box 12 of Form W-2. Each state defines qualifying costs with respect to per diems differently. Some states qualify only the portion that appears in Box 1 as taxable wages.

Always check the legislation, regulations, rules, guidelines, or frequently asked questions pertaining to each jurisdiction for the most up-to-date information.

# PROJECTS

## PROJECTS AT-A-GLANCE: UNITED STATES

STATE	ANIMATION	AWARD SHOWS	COMMERCIALS	DOCUMENTARIES	GAME SHOWS	INDUSTRY/ CORPORATE TRAINING	INFOMERCIALS	INTERACTIVE MEDIA & VIDEO GAMES	INTERACTIVE WEBSITE	INTERNET BROADCASTS	INTERSTITIALS	MUSIC VIDEOS	NEWS	REALITY SHOWS	SPORTING EVENTS	TALK SHOWS	TRAILERS	VISUAL EFFECTS	WEBISODES
Alabama	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	(4)	(4)	Yes
Arkansas	Yes	No	Yes	Yes	(2)	No	No	Yes	No	No	No	Yes	No	Yes	No	Yes	Yes	Yes	Yes
California	(1)	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	(4)	Yes
San Francisco	No	No	No	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	No	(2)	Yes
Santa Barbara	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	(2)	No	Yes	No	Yes	No	Yes	Yes	Yes	Yes
Santa Clarita	No	No	Yes	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No
Colorado	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	Yes	Yes	Yes
Connecticut	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	(2)	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes
District of Columbia	Yes	Yes	(2)	Yes	Yes	No	No	(2)	(2)	(2)	No	Yes	No	Yes	(2)	(2)	Yes	Yes	Yes

(1) Stop motion animation qualifies (2) Case-by-case; contact the film office to evaluate project criteria (3) Qualifies if produced for national distribution (4) Qualifies only if in conjunction with a film shot in-state (5) May qualify for Interactive credit (6) Qualifies if produced for theatrical distribution or broadcast (7) Qualifies under the commercial production tax credit program.

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Florida																			
Miami Beach	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Sarasota County	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Georgia	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	(4)	Yes
Savannah	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Hawaii	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	No	Yes	No	Yes	No	(3)	Yes	Yes	Yes
Idaho	Yes	No	Yes	Yes	No	No	No	Yes	No	No	No	Yes	No	Yes	No	No	No	(2)	(2)
Illinois	Yes	No	Yes	Yes	No	No	(2)	No	(2)	(2)	(2)	Yes	No	Yes	No	No	(4)	(4)	Yes
Kentucky	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No	Yes	No	Yes	(4)	(4)	Yes

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Louisiana	Yes	Yes	Yes	Yes	Yes	(3)	Yes	(5)	(5)	Yes	No	Yes	No	Yes	No	Yes	(4)	Yes	Yes
Jefferson Parish	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Shreveport	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	No	Yes	No	Yes	No	No	No
Maine	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes
Maryland	Yes	No	Yes	Yes	No	Yes	Yes	No	No	No	No	Yes	No	No	No	No	(4)	(4)	No
Massachusetts	Yes	No	Yes	Yes	No	No	No	No	No	No	(4)	(6)	No	(6)	No	No	No	Yes	No
Minnesota	Yes	No	Yes	Yes	No	No	No	No	No	Yes	No	Yes	No	(2)	No	No	No	(2)	No
Mississippi	Yes	Yes	(3)	Yes	Yes	(2)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	(4)Yes	Yes
Missouri																			
Kansas City	No	No	Yes	Yes	Yes	Yes	No	No	No	No	No	Yes	No	Yes	No	No	Yes	No	Yes

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Montana	(2)	(2)	Yes	No	(2)	(2)	(2)	(2)	(2)	Yes	(2)	Yes	No	Yes	No	No	(2)	(2)	Yes
Nevada	Yes	No	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes
New Mexico	Yes	Yes	(2)Yes	Yes	(2)Yes	(2)/No	Yes	Yes	(2)No	No	(2)	Yes	No	Yes	(2)	(2)Yes	Yes	Yes	Yes
New York	(4)	No	(7)	No	No	No	No	No	No	No	No	No	No	No	No	(2)	No	(4)	No
North Carolina	Yes	No	Yes	Yes	No	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	Yes	Yes
Ohio	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	(2)	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes
Oklahoma	Yes	No	(3)	Yes	No	No	No	No	No	No	Yes	Yes	No	Yes	No	(3)	(4)	(4)	No
Oregon 20% (OPIF)	Yes	No	No	Yes	No	No	No	(2)	(2)	(2)	(2)	Yes	No	Yes	No	No	No	(2)(4)	Yes
Oregon 6.2% (GOLR)	Yes	No	Yes	Yes	No	Yes	Yes	No	No	No	No	Yes	No	Yes	No	Yes	No	(4)	Yes

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Pennsylvania	Yes	No	Yes	Yes	Yes	No	No	No	No	No	No	No	No	Yes	No	Yes	No	Yes	No
Puerto Rico	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	(2)	No	Yes	Yes	Yes	(2)	Yes	(4)	(4)	Yes
Rhode Island	Yes	Yes	Yes	Yes	Yes	(2)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes
South Carolina	No	No	Yes	No	No	No	No	No	No	No	No	Yes	No	No	No	No	(4)	(4)	No
Tennessee	No	No	(3)	No	No	No	No	No	No	No	No	No	No	No	No	No	(4)	(4)	No
Texas	Yes	(3)	Yes	Yes	(3)	Yes	Yes	Yes	No	(2)	Yes	Yes	No	(3)	No	(3)	Yes	Yes	Yes
San Antonio	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
U.S. Virgin Islands	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Utah	Yes	No	No	Yes	(2)	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No	No	Yes	(4)	Yes

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Virginia	Yes	No	Yes	Yes	No	No	No	Yes	No	Yes	No	Yes	No	No	No	No	No	Yes	Yes
Washington	No	No	Yes	(2)	No	No	No	No	No	Yes	No	No	No	(2)	No	No	Yes	(4)	Yes
West Virginia	Yes	No	Yes	Yes	No	Yes	No	No	No	(2)	No	Yes	No	Yes	No	No	No	(2)	(2)
Wyoming	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

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# INCENTIVES AT-A-GLANCE: UNITED STATES

STATE	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
Alabama	25% Spend & NR Labor 35% Resident Labor	Tax Credit	Yes/No/No	No Cap*	\$500k	\$20M Per Fiscal Year (10/1 - 9/30)	Each Resident & 1 <sup>st</sup> \$500k of Each BTL NR, 1 <sup>st</sup> \$1M of Each ATL NR	Yes 5%/No	Yes	None	H 69 H 243
Arkansas	20% +10% BTL Resident Labor	Rebate	Yes/No/No	No Cap	\$200k* \$50k*	No Cap	1 <sup>st</sup> \$500k of Each Resident & Nonresident Subject to AR Tax	No/No	Yes	6/30/19	H 1939 H 1633
California	20% + 5%* or 25%*	Tax Credit Non-Transferable (Non-Indie) Transferable (Indie)	No/Yes*/5yr	No Cap	\$1M Film/TV \$500k MOW/ Mini- series	\$330M Per Fiscal Year (7/1 - 6/30)	Each BTL Resident & BTL Nonresident	No/No	Yes	6/30/20	AB 1839
San Francisco, CA	Payroll Tax Expense & All City Costs	Rebate	Yes/No/No	\$600k	\$0	\$4M Thru 6/30/2019	Each Resident & Nonresident	NA/NA	No	6/30/19	110-15

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

STATE	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
Santa Barbara, CA	100% of Permit Fees 50% of CHP Cost	Rebate	Yes/No/No	\$2.5k	50 - 200 room nights*	\$50k Per Fiscal Year (7/1 - 6/30)	NA	NA/NA	No	None	NA
Santa Clarita, CA	Film Permit Fee & Hotel Tax	Refund	Yes/No/No	No Cap	\$0	\$75k Per Fiscal Year (7/1 - 6/30)	NA	NA/NA	No	6/30/18	See Rules
Colorado	20%	Rebate	Yes/No/No	No Cap	\$100k or \$1M*	\$3M 6/30/2017	1 <sup>st</sup> \$1M of Each Resident & Nonresident	No/Yes	Yes	None	H 1286 H 1336 H 1405
Connecticut	10%* 15%* 30%*	Tax Credit	No/Yes*/5yr	No Cap	\$100k	No Cap	Each Resident & Nonresident*	No/Yes	Yes	None	10-107 11-61 11-6 15-5 15-244

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

STATE	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
District of Columbia	35% or 21% Spend* 30% Resident Labor 10% NR Labor	Rebate	Yes/No/No	No Cap*	\$250k	\$2.5M 9/30/2016	Each Resident & Nonresident	No/No	Yes	None	L21-0081
Miami Beach, FL	25% of Actual Budget For Production Days In Miami Beach	Rebate	Yes/No/No	\$30k	\$120k*	\$60k 9/30/2016	NA	NA/NA	Yes	None*	See Guidelines
Sarasota County, FL	100% Sarasota County Gov't Fees & Up to 20% Local Spend	Rebate	Yes/No/No	\$25k*	\$1k	\$250k Thru 9/30/2016*	Each Resident	No/No	No	None	NA
Georgia	20% +10% Promo*	Tax Credit	No/Yes/5yr	No Cap	\$500k	No Cap	1 <sup>st</sup> \$500k of Each Resident & Nonresident on W-2*	Yes 6%/No	No*	None	H 1027 H 958

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

STATE	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
Savannah, GA	10% Spend & Resident Labor	Rebate	Yes/No/No	\$150k Film \$200k/\$250k* Cable/Network TV Series	\$500k/\$2M* \$1.5M/\$3M* \$2M/\$3M*	\$1.5M Per Calendar Year	Each BTL Resident & Defined ATL Residents*	No/No	Yes*	12/31/18	See Guidelines
Hawaii	20% or 25%*	Tax Credit	Yes/No/No	\$15M	\$200k	No Cap	Each Resident & Nonresident Subject to HI Tax	No/Yes	No	12/31/18	H 726
Idaho	20%	Rebate	Yes/Yes/No	\$500k	\$200k	Program Is Not Currently Funded	Each BTL Resident & BTL Nonresident	No/No	No	6/30/20	H 592 H 498
Illinois	30% +15% Resident*	Tax Credit	No/Yes/5yr	No Cap	< 30 min > \$50k ≥ 30 min > \$100k	No Cap	1 <sup>st</sup> \$100k of Each Resident	No/No	Yes	5/6/21	H 2482 S 398 S 1286

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

STATE	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
Kentucky	30% or 35%*	Tax Credit	Yes/No/No	No Cap	\$125k/\$250k Film/TV \$100k Comm \$10k/\$20k Docu	No Cap	Each BTL & 1 <sup>st</sup> \$1M of Each ATL	No/Yes	No*	None	H 3a H 445 H 340
Louisiana	30% or 25% +10% Resident Labor* +15% Music* +15% Screenplay*	Tax Credit	Yes*/Yes/5yr	\$30M Thru 6/30/18	> \$300k	\$180M Per Fiscal Year (7/1-6/30) Thru 6/30/2018	1 <sup>st</sup> \$3M of Each Resident & Nonresident on W-2	Yes 6%*/No	Yes	None	RS 47:6007 RS 47:164
Jefferson Parish, LA	3%	Rebate	Yes/No/No	\$100k*	\$150k	\$1.5M Per Calendar Year	Each Resident	No/No	Yes	None	110061
Shreveport, LA	2.5% City Sales Tax*	Sales Tax Rebate	Yes/No/No	\$150k	\$300k	No Cap	NA	NA/NA	Yes	None	86 of 2009

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

STATE	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
Maine	10% or 12% Wage*	Rebate	Yes/No/No	No Cap	\$75k	No Cap	1 <sup>st</sup> \$50k of Each Resident & Nonresident NA	No/No	No	None	H 1005
	5% Spend	Tax Credit	No/No/No	No Cap	\$75k	No Cap					
Maryland	25% or 27%*	Tax Credit	Yes/No/No	No Cap	> \$500k	\$11.5M 6/30/2017	Each Resident & Nonresident Earning ≤ \$500k	No/No	Yes	None	S 672 S 905 S 190
Massachusetts	25% Payroll 25% Spend	Tax Credit	Yes*/Yes/5yr	No Cap	\$50k	No Cap	Each Resident & Nonresident*	Yes 5.1%/Yes	Yes	12/31/22	H 4252 H 4084 H 4904
Minnesota	20%* 25%*	Rebate	Yes/No/No	No Cap	≥ \$100k ≥ \$1M or ≥ \$100k and 60% of PP is outside metro area	\$6M 6/30/2017	Each Resident & 1 <sup>st</sup> \$400k/\$500k of Each NR Performing Artist	No/No	Yes*	None	H 729 H 3a H 2749

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

STATE	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
Mississippi	25% Local Spend & NR Labor 30% Resident Labor +5% Veteran*	Rebate	Yes/No/No	\$10M	\$50k	\$20M Per Fiscal Year (7/1 - 6/30)	1 <sup>st</sup> \$5M of Each Resident & Nonresident Subject to MS W/H	Yes 5%/Yes	No	6/30/17*	S 2374 S 2922
Kansas City, MO	Tier 1 3.5% Tier 2 7% +.25%*	Rebate	Yes/No/No	No Cap	\$300k*	\$75k Per Fiscal Year (4/30 - 5/1)	Each Resident & Nonresident	No/No	No	None	160093
Montana	Discretionary	Grant	Yes/No/No	No Cap	\$300k*	Discretionary	Each Resident & Nonresident	No/Yes	Yes	Discretionary	See Guidelines
Nevada	15% - 25% Spend & Resident Labor* 12% ATL NR Labor 8% BTL NR Labor	Tax Credit	No/Yes/4yr	\$6M	\$500k	Program Is Not Currently Funded	1 <sup>st</sup> \$750k of Each Resident & Nonresident	No/No	Yes	None	S 165 S 94

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

STATE	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
New Mexico	25% Spend & Resident Labor +5% 15% Certain NR Crew	Tax Credit	Yes*/Yes/No	No Cap	\$0*	\$50M Per Fiscal Year (7/1 - 6/30)	Each Resident/Certain Nonresident Crew/ Nonresident Performing Artists	Yes 4.9%/No	Yes*	None	H 216 S 565
New York	30% +10%*	Tax Credit	Yes/No/No	No Cap	\$0	\$395M Per Calendar Year	Each BTL Resident & BTL Nonresident	No/No	No	12/31/19	S 6060 A 9710 S 7244 S 2609
	30% - 35% Post Only	Tax Credit	Yes/No/No	No Cap	\$500K	\$25M Per Calendar Year	BTL Labor				
North Carolina	25%	Grant	Yes/No/No	\$5M Film \$9M TV Series \$250k Comm	\$5M Film \$1M EPS avg \$250k Comm	\$30M 6/30/2017	1 <sup>st</sup> \$1M of Each Resident & Nonresident	Yes 4%/No	Yes	6/30/20	S 744 H 97
Ohio	30%	Tax Credit	Yes/Yes/No	No Cap	> \$300k	\$40M Per Fiscal Year (7/1 - 6/30)	Each Resident & Nonresident	No/Yes	Yes	None	H 390

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

STATE	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
Oklahoma	35% +2%*	Rebate	Yes/No/No	No Cap	\$50k* \$25k	\$5M Per Fiscal Year (7/1 - 6/30)	Each Resident & ATL NR Loan Out*	No/Yes	Yes	6/30/24	S 318 S 623 H 2580
Oregon	OPIF* 20% Spend OPIF* 10% Wage +10% Uplift*	Rebate	Yes/No/No	50% of annual funding	\$1M	\$12M 6/30/2017 \$14M 6/30/2018	Each Resident & Nonresident Earning < \$1M*	No/Yes	No*	12/31/23	H 2191 H 3367 H 2171 S 1507
	GOLR* + 6.2%				\$1M	NA				12/31/17	
Pennsylvania	25% +5%*	Tax Credit	No/Yes/3yr	20% of the Annual Cap	60% of Budget Incurred in PA	\$60M Per Fiscal Year (7/1 - 6/30)	Each Resident & Nonresident Subject to PA W/H*	No/Yes	Yes	None	S 97 H 761 H 465 H 1198
Puerto Rico	40% Spend & Res Labor +10% Promo* +Up to 40% Bonus*	Tax Credit	No/Yes/Yes*	No Cap	\$50k Film \$25k Short/Docu	\$50M* Per Fiscal Year	Each Resident	No/No	Yes	6/30/18	27 / 2011 140 / 2012 304 / 2012 69 / 2015
	20% NR Labor	Tax Credit	No/Yes/Yes*	No Cap		No Cap	Each Nonresident	Yes 20%*/No			

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

STATE	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
Rhode Island	25%	Tax Credit	No/Yes/3yr	\$5M*	\$100k*	\$15M Per Calendar Year	Each Resident & Nonresident	No/Yes	Yes	6/30/21	H 7839 H 7323 H 7454
South Carolina	30% Supplier 25% Resident Labor 20% NR Labor	Rebate	Yes/Yes/No	No Cap	\$1M	Yes* Per Fiscal Year (7/1 - 6/30)	Each Resident & Nonresident Earning < \$1M	Yes 2%/Yes	No	None	H 3152 S 163 H 5001
Tennessee	25%	Grant	Yes/No/No	No Cap	\$200k	\$2M* Per Fiscal Year (7/1 - 6/30)	1 <sup>st</sup> \$250k of Each Resident	No/Yes	Yes	None	S 3513 H 3839 H 1374
Texas	5% - 20%* +2.5%*	Grant	Yes/No/No	No Cap	\$250k Film/TV \$100k Comm/ Video	\$32M For Biennium Ending 8/31/2017	1 <sup>st</sup> \$1M of Each Resident	No/No	Yes*	None	H 873

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

STATE	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
San Antonio, TX	2.5%	Rebate	Yes/No/No	No Cap	\$250k Film/TV	\$250k* Per Fiscal Year (10/1 - 9/30)	1 <sup>st</sup> \$1M of Each Resident	No/No	No	None*	See Guidelines
U.S. Virgin Islands	10% -17% Resident Labor 9% QPE* +10% Promo* +10% St. Croix*	Tax Credit Rebate Rebate Rebate	No/Yes/Yes* Yes/No/No Yes/No/No Yes/No/No	No Cap \$500k* No Cap No Cap	\$250k	\$2.5M Minimum Per Calendar Year	1 <sup>st</sup> \$500k of Each Resident	No/No	Yes	None	Act No.7728 Act No.7751
Utah	20% or 20% + 5%	Tax Credit	Yes/No/No	No Cap	≥ \$200k  \$1M	\$6.79M* Per Fiscal Year (7/1 - 6/30)	Each Resident & Nonresident*	No/Yes	Yes	None*	S 14 H 99 H 162 H 3
Virginia	15% or 20%* +10% or 20%*  Discretionary*	Tax Credit  Grant	Yes/No/No  NA	At the Discretion of the Film Office	\$250k \$250k  \$0	\$6.5M Per Fiscal Year (7/1 - 6/30) \$6M*	1 <sup>st</sup> \$1M of Each Resident & Nonresident Discretionary	No/No  No/No	Yes  Yes	12/31/18  None	H 861 H 460 S 1320 H 1301

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

STATE	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
Washington	Up to 30% or 35%* Up to 15% BTL NR Labor*	Rebate	Yes/No/No	No Cap	\$500k Film \$300k Per TV EPS \$150k Comm	\$3.5M Per Calendar Year	Each Resident & BTL Nonresident*	No/No	No	6/30/17	S 5539
West Virginia	27% +4%*	Tax Credit	No/Yes/2yr	No Cap	\$25k	\$5M Per Fiscal Year (7/1 - 6/30)	Each Resident & Nonresident Subject to WV Tax	No/Yes	Yes	None	S 610 H 2514 H 4377
Wyoming	12% - 15%	Rebate	Yes/No/No	No Cap	\$200k	\$282k For Biennium Ending 6/30/2018	Each Resident	No/No	No	6/30/18	H 71 H 45 H 127 S 1

\*See state detail page for further explanation.

# INFORMATION AT-A-GLANCE: UNITED STATES

STATE	SALES & USE TAX		HOTEL TAX		PERMIT FEE INFORMATION	LOCATION FEE INFORMATION
	EXEMPTION	LEGISLATION	EXEMPTION	LEGISLATION		
California	A partial exemption of 5.25% from state sales tax is available for purchase or lease of teleproduction and postproduction equipment used primarily in production or other postproduction services.	Cal. Rev. & Tax Code §6010.6; Cal. Rev. & Tax Code §6378;  Reg: §1532	The state does not impose a hotel tax, however, cities and/or counties may impose a transient occupancy tax if the stay is for less than 30 consecutive days.	§7280	Permits for filming on state properties are free. Various cities and counties offer permit fee exemptions, rebates, and other incentives. Visit <a href="http://www.film.ca.gov">www.film.ca.gov</a> for more information.	There are no location fees for filming on state owned property; monitor fees may apply. Various cities and counties offer free use of city or county owned locations. Visit <a href="http://www.film.ca.gov">www.film.ca.gov</a> for more information.
Florida	An exemption from state sales tax is available (by application) for certain materials and equipment purchased or leased for use by a qualified production company.	Chapters: 212.08(5)f; 288.1258(1); 212.06(1); 212.031(1)(a)9  Rules: 12A-1.043(2); 12A-1.070(1)(c); 12A-1.085	An exemption from state sales tax is available from day one if a binding contract for more than six months is in place. If such a contract is not in place, the first six months of consecutive occupancy are subject to tax and the consecutive days thereafter are exempt.	Chapters: 212.03(1)a; 212.03(4)  Rules: 12A-1.061(2)b; 12A-1.061(16), (17)	Permit fees vary by jurisdiction. Contact the state film office for more information.	Location fees vary by location. Visit the “Camera Ready” program at <a href="http://www.georgia.org/film">www.georgia.org/film</a> for a list of local contacts.
Georgia	There are no exemptions from sales and use tax for motion picture production at this time.	NA	An exemption from state sales tax is available for lodging of 90 or more consecutive days. Once the stay reaches 90 consecutive days, any taxes paid from day one may be refunded. If a binding contract for 90 or more consecutive days is in place, no tax is required to be collected from day one. An exemption is available from local tax and the hotel-motel fee if the stay is for 30 or more consecutive days. The exemption begins on the 31st day.	O.C.G.A.: §48-8-2(31)(B); §48-13-51(h)(4) §48-13-50.3(a)(1)  Reg: §560-12-2-51 §150-13-2.01(2)(a)	Most permits are issued at the municipality level. Visit the “Camera Ready” program at <a href="http://www.georgia.org/film">www.georgia.org/film</a> for a list of local contacts.	Location fees vary by location. Visit the “Camera Ready” program at <a href="http://www.georgia.org/film">www.georgia.org/film</a> for a list of local contacts.

# INFORMATION AT-A-GLANCE: UNITED STATES

STATE	SALES & USE TAX		HOTEL TAX		PERMIT FEE INFORMATION	LOCATION FEE INFORMATION
	EXEMPTION	LEGISLATION	EXEMPTION	LEGISLATION		
Hawaii	There are no exemptions from sales and use tax for motion picture production at this time.	NA	An exemption from transient accommodations tax (TAT) is available from day one if there is a binding contract for 180 or more consecutive days. If such a contract is not in place the TAT is applicable from day one even if the stay exceeds 180 consecutive days.	§237D-15  Reg: 18-237D-15-01	Permits are required for all filming activity. Visit filmoffice.hawaii.gov for more information.	No location fees for filming on most state owned property. Visit filmoffice.hawaii.gov for more information.
Illinois	There are no exemptions from sales and use tax for motion picture production at this time.	NA	An exemption from state and local hotel tax is available from day one if a binding contract for 30 or more consecutive days of lodging is in place. If such a contract is not in place, the operator must collect tax from day one. The operator may refund all taxes paid once the stay reaches 30 consecutive days.	35 ILCS 145/2(5); 35 ILCS 145/9; 55 ILCS 5/5-1030; 70 ILCS 210/13(c); 86 ILAC 480.101 86 ILAC 480.105	Permits are issued at the municipality level. Contact the state film office to obtain contact information for municipalities.	Location fees vary by location. Contact the state film office for more information.
Louisiana	There are no exemptions from sales and use tax for motion picture production at this time.	NA	There are no exemptions from state hotel tax at this time.	NA	There are no state fees or permits for filming in Louisiana.	Locations fees for filming on state owned property are assessed on a case-by-case basis. Contact the state film office for more information.

# INFORMATION AT-A-GLANCE: UNITED STATES

STATE	SALES & USE TAX		HOTEL TAX		PERMIT FEE INFORMATION	LOCATION FEE INFORMATION
	EXEMPTION	LEGISLATION	EXEMPTION	LEGISLATION		
Massachusetts	An exemption from state sales tax is available for purchases of tangible personal property by a qualified motion picture production company if such company incurs at least \$50,000 within a 12-month period on the production of one or more motion pictures. There are no local sales taxes.	M.G.L. c. 64H §6(ww)  See TIR 07-15.	An exemption from state and local room occupancy excise tax is available from day one if a binding contract is in place which states the occupancy will exceed 90 consecutive days. If such a contract is not in place, the first 90 consecutive days are subject to tax and any consecutive days thereafter are exempt. An operator must return or credit all taxes paid once the stay exceeds 90 consecutive days.	M.G.L. c.: 64G §1(g); 64G §3A;  830 CMR: 64G.1.1 64G.3A.1(a)	The permit process varies by local jurisdiction. Contact the state film office to obtain contact information for local jurisdictions.	Location fees vary by location. Contact the state film office for filming on state owned property or for contact information for local jurisdictions.
Michigan	An exemption from state sales and use tax is available for materials and equipment used or consumed in the process of adding sound effects or voice to a final film.	LR 87-37 §250-354	An exemption from state sales tax is available if lodging is for more than 30 consecutive days. If a binding contract stating the occupancy will exceed 30 consecutive days is in place, no tax is required to be collected. If such a contract is not in place, the operator must collect tax from day one. The operator may refund all taxes paid if the stay exceeds 30 consecutive days.	§205.93a(1)(b);  Reg: 205.88(2)(a)	Permit fees vary by jurisdiction and municipalities have local permitting processes. Contact the state film office for more information.	There are no location fees for filming on state owned property.
New Mexico	Productions may provide vendors with a Nontaxable Transaction Certificate (NTTC) for certain purchases/rentals; however, any costs for which the production provided an NTTC are not eligible for the film production tax credit.	NMSA: §7-9-86; §7-2F-1.L	There is no state occupancy tax. Local municipalities have the authority to implement an occupancy tax and an exemption may be available on that tax if the occupancy is for more than 30 consecutive days. Contact the municipalities for more information.	NMSA: §3-38-16	Permit fees vary by jurisdiction. Contact the state film office for more information.	Location fees vary by location. Please contact the state film offices for more information.

# INFORMATION AT-A-GLANCE: UNITED STATES

STATE	SALES & USE TAX		HOTEL TAX		PERMIT FEE INFORMATION	LOCATION FEE INFORMATION
	EXEMPTION	LEGISLATION	EXEMPTION	LEGISLATION		
New York	An exemption from state and local sales tax is available for the purchase, lease, or rental of tangible personal property and purchase of services to tangible personal property used directly and predominantly in the production of film and utilities used directly and exclusively to operate equipment used in the production of a film, provided the production company is registered for NYS sales tax.	Chapter 60: §1115(a)(39); +A1:J16  TB-ST-276  Reg: 528.13 528.22	An exemption from state and local taxes (other than NYC's 4% tax) is available if lodging is for 90 or more consecutive days. For purposes of NYC's 4% tax, an exemption is available if lodging is for 180 or more consecutive days. Tax will be charged until each threshold is met. Upon meeting the threshold, the hotel should issue a refund for all taxes previously paid.	Chapter 60: §1101(c)(5); §1105(e)(1)  Reg: §527.9	Permit fees vary by jurisdiction. Visit <a href="http://www.nylovesfilm.com">www.nylovesfilm.com</a> for a list of regional film offices.	Location fees vary by location. Contact the state film office for more information.
North Carolina	There are no exemptions from sales and use tax for motion picture production at this time.	NA	An exemption from state and local taxes is available if lodging is for 90 or more consecutive days. Tax will be charged until the 90th day threshold is met. Upon meeting the threshold, the hotel should issue a refund for any taxes previously paid.	G.S. §105-164.4F(e)(2)	Permit fees vary by jurisdiction. Contact the state film office for more information.	There are no location fees for filming on state owned property. However, reimbursement of actual costs incurred and actual revenues lost by the state is required. G.S. §143-162.2
Ohio	There are no exemptions from sales and use tax for motion picture production at this time.	NA	An exemption from state and local sales tax is available if lodging is for more than 30 consecutive days. If a binding contract is in place for an occupancy of more than 30 consecutive days, no tax is required to be collected from day one. If such a contract is not in place, an operator must collect tax from day one. The state (for state sales tax) or an operator (for state or local sales tax) will refund all taxes paid if the stay is for more than 30 consecutive days.	§5739.01(B) & (N), §307.695(A)(5)	Permit fees vary by jurisdiction and can be waived on a case-by-case basis. Contact the state film office for more information.	Location fees vary by location. Contact the state film office for more information.

# INFORMATION AT-A-GLANCE: UNITED STATES

STATE	SALES & USE TAX		HOTEL TAX		PERMIT FEE INFORMATION	LOCATION FEE INFORMATION
	EXEMPTION	LEGISLATION	EXEMPTION	LEGISLATION		
Pennsylvania	There are no exemptions from sales and use tax for motion picture production at this time.	NA	An exemption from state and local hotel tax is available if lodging is for 30 or more consecutive days. The hotel operator may refund all taxes paid if the stay reaches 30 consecutive days.	53 Pa.C.S: §8721(a)(1) 64 Pa.C.S: §6025(j)(3) 72 P.S. §7209(a)(5) 61 Pa. Codes: §38.1(b), §38.2(a), §38.3	Permit fees vary by jurisdiction. Contact the state film office for more information.	There are no location fees for filming on state owned property, however there may be permit fees and insurance requirements.
Texas	An exemption from state and local sales & use tax is available for the purchase, lease, rental, storage, use, consumption, or sale of certain tangible personal property or the purchase of services used directly in the production of a motion picture.  Exemption from gasoline tax, in the form of a refund or credit, is available for gasoline used in "off-highway" equipment.	§151.3185 34 TAC: §3.334  §162.125(c)(4)  34 TAC: §3.432	Guests who notify the hotel in writing of their intention to stay 30 or more consecutive days will be exempt from state and local hotel tax as of the date of notification. If the stay is interrupted or the guest does not stay for at least 30 consecutive days, tax is owed from the first day. Guests who do not notify the hotel must pay the hotel tax for the first 30 days and thereafter will be exempt.	§156.101 §351.002(c) §352.002(c)  34 TAC: §3.161(b)(6)	Permit fees vary by jurisdiction. Contact the state film office for more information.	Location fees vary by location. For state owned property, contact Lindsey Ashley, Senior Production Consultant with the Texas Film Commission. For other locations, contact the local film office.

# ALABAMA

## ALABAMA FILM OFFICE

401 Adams Avenue, Suite 170, Montgomery, AL 36104, [www.alabamafilm.org](http://www.alabamafilm.org)

**BRENDA HOBBIE, INCENTIVES COORDINATOR:** 334-242-4195, [brenda.hobbie@film.alabama.gov](mailto:brenda.hobbie@film.alabama.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
25% Spend & NR Labor 35% Resident Labor	Tax Credit	Yes/No/No	No Cap <sup>(1)</sup>	\$500k	\$20M Per Fiscal Year (10/1 – 9/30)	Each Resident & 1 <sup>st</sup> \$500k of Each BTL NR, 1 <sup>st</sup> \$1M of Each ATL NR	Yes 5%/No	Yes	Yes	None	H 69 H 243

<sup>(1)</sup> Only the first \$20 million of Alabama expenditures qualify for the incentive.

**REQUIREMENTS:** No later than 30 days PRIOR to the start of any activities in Alabama, submit an application to the film office along with a nonrefundable application fee of \$100; meet the minimum in-state spending requirement of at least \$500,000; and, begin principal photography (anywhere) within 90 days of application approval. Approved projects must show evidence of financial backing and funding. **In order for payments to a loan out company (owned by a nonresident) to qualify, the loan out company must show documentation that estimated taxes have been paid to Alabama Department of Revenue via a loan out Affidavit.**

**QUALIFIED SPEND:** Qualified spend includes: preproduction, production, and postproduction costs incurred in the state that are directly used in a certified production; all salaries, wages, and other compensation including, but not limited to, compensation and related benefits provided to resident and nonresident producers, directors, writers, actors, and other personnel involved in certified projects within the state. In order for payments to a loan out company (for the services of a nonresident) to qualify for the incentive, **5% income tax must be paid.** Marketing and distribution expenses do not qualify.

**SUMMARY:** This program is not administered on a first-come, first-served basis. The film office retains the sole discretion to determine which projects are selected and the amount of incentives available to each selected project. **While there is not a per project incentive cap per se, Alabama only awards the incentive on the first \$20 million of qualifying production expenditures.** Subject to the \$20 million limitation, all payroll paid to Alabama residents earn 35%, while all other qualified production expenditures earn 25%, including the first \$500,000 of each nonresident below-the-line (direct hire or loan out) and the first \$1 million of each nonresident above-the-line (direct hire or loan out). There is a state funding cap of \$20 million per fiscal year (Oct. 1 – Sept. 30). A certified production spending at least \$150,000 within a 12-month period may apply to be exempted from the state portion but not the local portion of sales, use, and lodging taxes. The sales tax exemption is not available on qualified expenditures in excess of the first \$20 million.

# ALASKA

**ALASKA DEPARTMENT OF REVENUE**  
550 W. 7th Avenue, Suite 500, Anchorage, AK 99501, [www.tax.alaska.gov/alaskafilmmoffice](http://www.tax.alaska.gov/alaskafilmmoffice)

**KELLY MAZZEI:** 907-269-1018, [kelly.mazzei@alaska.gov](mailto:kelly.mazzei@alaska.gov)

ALASKA DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.



## LIGHTS. CAMERA. CASH!

**PRODUCTION INCENTIVE FINANCING AVAILABLE**

Contact Deirdre Owens at 818-972-3201  
or [deirdre.owens@castandcrew.com](mailto:deirdre.owens@castandcrew.com)



# ARIZONA

**PHOENIX FILM OFFICE**

200 W. Washington Street, 20th Floor, Phoenix, AZ 85003, [www.filmphoenix.com](http://www.filmphoenix.com)

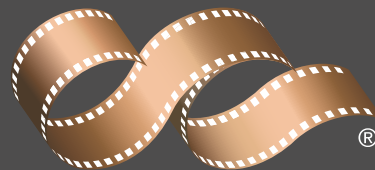
**PHILIP BRADSTOCK, FILM COMMISSIONER:** 602-262-4850, [philip.bradstock@phoenix.gov](mailto:philip.bradstock@phoenix.gov)

ARIZONA DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.

# KNOW NEW TAXES

**PRODUCTION INCENTIVE ADMINISTRATION AVAILABLE**

Contact Joe Bessacini at 818-480-4427 or [joe.bessacini@castandcrew.com](mailto:joe.bessacini@castandcrew.com)



**Cast & Crew**  
FINANCIAL SERVICES

# ARKANSAS

## ARKANSAS FILM COMMISSION

900 West Capitol Avenue, Suite 400, Little Rock, AR 72201, [www.arkansasproduction.com](http://www.arkansasproduction.com)

**CHRISTOPHER CRANE, COMMISSIONER:** 501-682-7676, [ccrane@arkansasedc.com](mailto:ccrane@arkansasedc.com)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
20% +10% BTL Resident Labor	Rebate	Yes/No/No	No Cap	\$200k <sup>(1)</sup> \$50k <sup>(1)</sup>	No Cap	1 <sup>st</sup> \$500k of Each Resident & Nonresident Subject to AR Tax	No/No	Yes	Yes	6/30/2019	H 1939 H 1633

<sup>(1)</sup> \$200,000 within a six-month period for the production rebate; \$50,000 within a six-month period for the postproduction rebate.

**REQUIREMENTS:** **PRIOR to beginning preproduction activities in Arkansas**, register with the film office and submit an application along with an estimate of expenditures; meet the minimum spending requirement of at least \$200,000 within a six-month period in connection with the production of one project or \$50,000 within a six-month period in connection with a postproduction only project; and, apply for a production or postproduction rebate certificate no later than 180 days after the last production expenses are incurred.

**QUALIFIED SPEND:** Qualified spend includes: costs incurred in Arkansas in the development, preproduction, production, or postproduction of a qualified production; the first \$500,000 of wages or salaries paid to each resident and nonresident that are subject to Arkansas income taxes; pension, health, and welfare contributions; and, stipends and living allowances. Payments for production and postproduction expenses are recommended

(but not required) to be made from the checking account of an Arkansas institution. **Cash payments to vendors may not exceed 40% of the total verifiable costs.**

**SUMMARY:** This program is administered on a first-come, first-served basis. An eligible production company may earn a 20% rebate on all qualified production expenditures in Arkansas. Salaries and wages paid to resident and nonresident above-the-line employees, as well as resident and nonresident below-the-line employees, will qualify for the 20% rebate. **An additional 10% may be earned on the payroll of below-the-line employees who are full-time Arkansas residents for a total rebate of 30% on such wages.** Below-the-line does not include directors and producers; however, for purposes of the additional 10%, resident actors and writers are defined as below-the-line. The incentive program is scheduled to sunset on June 30, 2019.

# CALIFORNIA

## CALIFORNIA FILM COMMISSION

7080 Hollywood Boulevard, Suite 900, Los Angeles, CA 90028, [www.film.ca.gov](http://www.film.ca.gov)

**AMY LEMISCH, DIRECTOR:** 323-860-2960 ext. 110, [incentiveprogram@film.ca.gov](mailto:incentiveprogram@film.ca.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
20% + 5% <sup>(1)</sup> or 25% <sup>(2)</sup>	Tax Credit Non-Transferable (Non-Indie) Transferable (Indie)	No/Yes <sup>(3)</sup> /5yr	No Cap	\$1M Film/TV \$500k MOW/ Mini- series	\$330M Per Fiscal Year (7/1 – 6/30)	Each BTL Resident & BTL Nonresident	No/No	Yes	Yes	6/30/2020	AB 1839

<sup>(1)</sup> 20% for a: feature film, Movie of the Week (MOW), miniseries, pilot, or one hour TV series (for any distribution outlet); plus 5% on specified expenses (see Summary below); <sup>(2)</sup> 25% for “Independent Film” and TV series that relocates to CA and filmed its prior season(s) outside of CA (reduces to 20% for subsequent seasons). <sup>(3)</sup> Only an “Independent Film” project is authorized to transfer the tax credits to an unrelated party.

**REQUIREMENTS:** Submit an application with the required supporting documentation to the CFC during an open allocation period for project type; **begin principal photography after the date the application is approved but no later than 180 days after the credit allocation letter date;** create final elements within 30 months from the date of approval; at least 75% of principal photography days occur wholly in California or 75% of the total production budget is for the purchase or rental of property used and services performed within the state; participate in a Career Readiness program; meet the minimum spending and credit requirements; and, have a third-party CPA conduct an audit.

**QUALIFIED SPEND:** Qualified spend includes: amounts paid to purchase or lease and use tangible personal property in CA; and, payments, including qualified wages, for services performed in CA. Qualified wages do not include amounts paid for writers, directors, music directors, music composers, music supervisors, producers, and performers other than extras with no scripted lines. **Any costs incurred PRIOR to the date of the credit allocation letter or more than 30 days after completion of the final element do not qualify for the incentive.** For a feature film/TV series or “Independent Film”, up to \$100

million or \$10 million, respectively, in qualified expenses are eligible for the tax credit.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Projects are categorized and funding is allocated as follows: new TV series, pilots, MOWs, miniseries, and recurring TV series (40%); feature films (35%); relocating TV series (20%); and, “Independent Films” (5%). There is no maximum budget cap for either category. **Projects are ranked and approved within their specific category based on a “jobs ratio” formula and other criteria.** At the completion of production, the tax credit awarded may be reduced if the jobs ratio decreases by more than 10% for non-independent projects and 30% for independent projects. A non-independent production may earn an additional 5% on expenses related to the following (up to a maximum tax credit of 25%): filming outside of the “Los Angeles” 30-mile zone, music scoring and music track recording performed in CA, and visual effects produced in CA if such visual effects work is at least 75% of the total visual effects budget or a minimum of \$10 million in qualified visual effects expenses are incurred in CA. Non-independent projects may apply tax credits against income (including the minimum tax), sales, or use taxes. Independent projects may transfer or sell tax credits.

# SAN FRANCISCO, CA

## SAN FRANCISCO FILM COMMISSION

City Hall, Room 473, San Francisco, CA 94102, [www.filmsf.org](http://www.filmsf.org)

SUSANNAH GREASON ROBBINS, EXECUTIVE DIRECTOR: 415-554-6241, [film@sfgov.org](mailto:film@sfgov.org)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ORDINANCE NUMBER
Payroll Tax Expense & All City Costs	Rebate	Yes/No/No	\$600k	\$0	\$4M Thru 6/30/2019	Each Resident & Nonresident	NA/NA	Yes	No	6/30/2019	110-15

**REQUIREMENTS:** Submit an Initial Application to the Film Rebate Program at least 45 days but not more than one year PRIOR to the start of principal photography; apply for a Business License with the Office of the Treasurer and Tax Collector; locate the production office within the City and County of San Francisco; **film at least 55% of principal photography in San Francisco for productions with a total budget of \$3 million or less or, film at least 65% of principal photography in San Francisco for productions with a total budget of more than \$3 million;** comply with first source hiring requirements; utilize the services of an experienced Location Manager who is a member of the local union affiliate; submit a Final Application no more than 45 days after the completion of principal photography; include an acknowledgement in the end credits that the production was filmed in the City and County of San Francisco; and, agree to pay all obligations the production company has incurred in the City and County.

**QUALIFIED SPEND:** Costs which qualify for the refund include: fees paid to City departments for the rental of City property, equipment, or employees, including police administrative costs, fees for up to four police officers per day for 12 hours each day for every day that police services are required on location, traffic control officers; all daily use

fees paid to the San Francisco Film Commission; street closure fees; production office and stage space owned by the City; and, the San Francisco Payroll Tax Expense paid to the City and County.

**SUMMARY:** This program is administered on a first-come, first-served basis. San Francisco offers a refund up to \$600,000 per feature film, documentary, or television episode on any fees paid to the City. The San Francisco Payroll Tax Expense is an employer tax, estimated to be 0.75% for 2016, on all wages earned in San Francisco. Production days qualify on sound stages or other qualifying interiors and within the forty-nine square miles of the City and County of San Francisco. **Upon meeting the filming requirements, the production company may request a refund directly from the San Francisco Film Commission of all eligible City fees, including the San Francisco Payroll Tax Expense.** This incentive program is scheduled to sunset on June 30, 2019.

# SANTA BARBARA, CA

## SANTA BARBARA FILM COMMISSION

500 E. Montecito Street, Santa Barbara, CA 93103, [www.filmsantabarbara.com](http://www.filmsantabarbara.com)

GEOFF ALEXANDER, FILM COMMISSIONER: 805-966-9222, [geoff@filmsantabarbara.com](mailto:geoff@filmsantabarbara.com)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
100% of Permit Fees 50% of CHP Cost	Rebate	Yes/No/No	\$2.5k	50 - 200 room nights <sup>(1)</sup>	\$50k Per Fiscal Year (7/1 - 6/30)	NA	NA/NA	No	No	None	NA

<sup>(1)</sup> Minimum number of room nights by genre: 200 nights for feature films; 100 nights for scripted television and commercials; 50 nights for unscripted television and still photography.

**REQUIREMENTS:** House the crew at hotels located in “Incentive Zones” for the minimum number of room nights for the applicable genre (200 nights for feature films, 100 nights for scripted television and commercials, and 50 nights for unscripted television and still photography); **commence and complete production activities between September 30 through May 31**; and, submit an application after the production is completed.

**QUALIFIED SPEND:** Qualified spend includes: permit fees; and, **50% of the California Highway Patrol or police costs.**

**SUMMARY:** This program is not administered on a first-come, first-served basis. The incentive is intended to promote new business and all incentive awards are ultimately at the discretion of Visit Santa Barbara. Preference will be given to production companies which have not previously shot in Santa Barbara. The Santa Barbara County Media Production

Incentives Program offers a rebate equal to 100% of permit fees and 50% of California Highway Patrol or police costs. The following types of productions may qualify for the incentive: feature films, scripted television, unscripted television, commercials, and still photography. A production must house crew for the required minimum number of room nights at hotels located in an “Incentive Zone”, which currently consists of Carpinteria, Goleta, Los Alamos, Montecito, Santa Barbara, Summerland, other South Coast areas, and the Santa Ynez Valley. The Film Commission will review applications to confirm the lodging threshold in an “Incentive Zone” has been met. **Currently, there are two separate “pots” of incentives, one provided for the South Coast Incentives Zones and one provided for the Santa Ynez Valley Incentives Zone.** Each pot will provide up to \$25,000 over the course of the fiscal year. This program has a per project rebate cap of \$2,500 and does not have a sunset date.

# SANTA CLARITA, CA

## SANTA CLARITA FILM OFFICE

23920 Valencia Boulevard, Suite 100, Santa Clarita, CA 91355, [www.filmsantaclarita.com](http://www.filmsantaclarita.com)

**EVAN THOMASON, FILM OFFICE ADMINISTRATOR:** 661-284-1425, [film@santa-clarita.com](mailto:film@santa-clarita.com)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
Film Permit Fee & Hotel Tax	Refund	Yes/No/No	No Cap	\$0	\$75k Per Fiscal Year (7/1 - 6/30)	NA	NA/NA	No	No	6/30/2018	See Rules

**REQUIREMENTS:** **There are three options to qualify for the program:** (1) the production must be based at an approved location in Santa Clarita for a minimum of four consecutive weeks or be a recurring production that pulls four or more City of Santa Clarita film permits during the fiscal year July 1 – June 30 (eligible production genres under this option include: feature length films, episodic television series, television pilots, television movies/miniseries, commercials, and music videos); (2) the production must be approved for the California Film & Television Tax Credit Program; or, (3) the production must purchase a minimum of five room nights within a calendar month at a hotel located within the City of Santa Clarita and film at an approved location in Santa Clarita.

**QUALIFIED SPEND:** Qualified spend includes: basic City of Santa Clarita film permit fee(s); hotel occupancy taxes; and, reduced costs of safety personnel.

**SUMMARY:** This program is administered on a first-come, first-served basis; however, productions currently based in the City of Santa Clarita will be given first priority. Under Options (1) and (2) above, the city will refund the basic film permit fee(s) incurred by productions. Under Option (3), the city will refund 50% of the Transient Occupancy Taxes, not to exceed five percent, collected within the City of Santa Clarita. **The City of Santa Clarita also offers its LA County Sheriff Deputies' contract rate to productions filming in the city which results in a savings of up to \$22 per hour when compared to private entity rates.** The process of ordering and paying for LA County Sheriff Deputies is handled by the Santa Clarita Film Office as part of the permitting process. Santa Clarita consists of the following zip codes: 91321, 91350, 91351, 91354, 91355, 91381, 91382, 91383, 91384, 91387, 91390, and 913510. Subsidies will continue to be allocated until all funds are exhausted. This incentive program is scheduled to sunset on June 30, 2018.

# COLORADO

## COLORADO OFFICE OF FILM, TELEVISION AND MEDIA

1625 Broadway, Suite 2700, Denver, CO 80202, [www.coloradofilm.org](http://www.coloradofilm.org)

**DONALD ZUCKERMAN, DIRECTOR:** 303-892-3840, [donald.zuckerman@state.co.us](mailto:donald.zuckerman@state.co.us)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
20%	Rebate	Yes/No/No	No Cap	\$100k or \$1M <sup>(1)</sup>	\$3M 6/30/2017	1 <sup>st</sup> \$1M of Each Resident & Nonresident	No/Yes	Yes	Yes	None	H 1286 H 1336 H 1405

<sup>(1)</sup> \$100,000 if the production company originates the production in Colorado; \$1 million if it originates outside of Colorado; \$250,000 for a television commercial or video game production that originates outside of Colorado.

**REQUIREMENTS:** Apply PRIOR to beginning significant activities in Colorado; meet the minimum in-state spending requirement for preproduction, principal photography, or postproduction (see above); and, **see that 50% of the workforce (not including extras) is made up of Colorado residents.** Loan out companies must be registered with the Secretary of State.

**QUALIFIED SPEND:** Qualified spend includes: payments made to an in-state business, including payments for developing or purchasing the story and scenario; and, the first \$1 million of salaries for each resident or nonresident worker. **In order for any salary to be considered a qualified expenditure, all Colorado income taxes shall be withheld and paid by either the production company or the individual.** Payments to out-of-state vendors do not qualify.

**SUMMARY:** This program is not administered on a first-come, first-served basis. The film commission has the discretion to determine which projects are selected. Colorado provides a cash rebate of 20% on all local spend and the first \$1 million of wages for each

resident and nonresident. The minimum spend requirement is based on where the film originates. To originate in Colorado, the production company should be incorporated in Colorado or registered to do business in Colorado for at least 12 consecutive months. The incentive may be paid upon completion of the production and verification of the qualified expenditures by a Colorado CPA or the rebate can be escrowed upfront with the bond company to cash flow the production as money is spent in-state. **Colorado offers a loan guarantee program which allows the state to guarantee up to 20% of the entire production budget.** The loan guarantee program is only available to feature film productions. To be eligible for a loan guarantee, the production company must meet the following criteria: have the experience, professional qualifications, and business background that will give the production activities a reasonable chance of success; be bonded by a major bonding company; have contracted with a major sales company with experience and good standing in the film industry; the sales company must provide sales estimates that support full repayment of the loan to be guaranteed; and, the film and production activities must result in a positive reflection on the state. A loan guarantee facility fee calculated on the outstanding principal may be charged.

# CONNECTICUT

## OFFICE OF FILM, TELEVISION & DIGITAL MEDIA

505 Hudson Street, 4th Floor, Hartford, CT 06106, [www.ctfilm.com](http://www.ctfilm.com)

**GEORGE NORFLEET, DIRECTOR:** 860-270-8211, [george.norfleet@ct.gov](mailto:george.norfleet@ct.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	PUBLIC ACT NUMBER
10% <sup>(1)</sup> 15% <sup>(1)</sup> 30% <sup>(1)</sup>	Tax Credit	No/Yes <sup>(2)</sup> /5yr	No Cap	\$100k	No Cap	Each Resident & Nonresident <sup>(3)</sup>	No/Yes	Yes	Yes	None	10-107 11-61 11-6, 15-5 15-244

<sup>(1)</sup>Total in-state production costs between: \$100,000 - \$500,000 earns 10%; \$500,001 - \$1 million earns 15%; and, greater than \$1 million earns 30%.<sup>(2)</sup>Credit may not be transferred more than three times. <sup>(3)</sup>"Star talent" is capped at \$20 million in the aggregate.

**REQUIREMENTS:** Register with the Secretary of State in Connecticut; submit an eligibility application along with a \$200 fee no later than 90 days after the first qualified production expense is incurred; meet the minimum in-state spending requirement of at least \$100,000; **conduct at least 50% of principal photography days or spend at least 50% of the film's postproduction costs or spend at least \$1 million in postproduction in Connecticut;** and, submit a tax credit voucher application, along with a fee equal to 1% of the anticipated credit but not more than \$5,000, no later than 90 days after the last qualified expenditure is incurred. Loan out companies must be registered with the Department of Revenue.

**QUALIFIED SPEND:** Compensation to "star talent" (paid to individuals or loan outs) is capped at \$20 million in the aggregate and must be subject to Connecticut personal income tax. Qualified spend includes costs incurred in the duplication of films, videos, CDs, and DVDs; however, costs incurred outside the state and used within Connecticut and costs related to the required audit do not qualify. **In order to qualify payments made to a loan out company, the production company must provide confirmation the loan out company filed Form REG-1 (Business Tax Registration Application).** Generally, this is

accomplished by the loan out company providing the production company with the letter from the Department of Revenue notifying the loan out company that the application was successfully processed.

**SUMMARY:** This program is administered on a first-come, first-served basis. The transferable tax credit ranges from 10% to 30% depending on the total amount of in-state production expenditures. **A production company may not transfer more than 25% of the credit in any year unless: (1) the production is created in whole or in part at a qualified production facility within the state or (2) the production company is organized as a "C" corporation and is subject to tax in Connecticut.** The state may seek recovery from any entity that committed fraud or misrepresentation in claiming the credit. For the 2016 and 2017 fiscal years (July 1 - June 30), a tax credit voucher will not be issued for a motion picture production unless 25% or more of principal photography days occur in a Connecticut facility that received at least \$25 million in private investment and opened for business on or after July 1, 2013.

# DELAWARE

**DELAWARE TOURISM**

99 Kings Highway, Dover, DE 19901, [www.visitdelaware.com](http://www.visitdelaware.com)

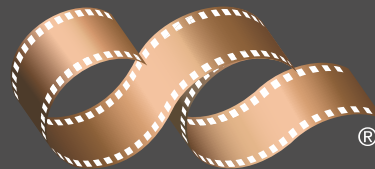
**LINDA PARKOWSKI, DIRECTOR:** 302-739-4271, [linda.parkowski@state.de.us](mailto:linda.parkowski@state.de.us)

DELAWARE DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.  
THERE IS NO STATE SALES TAX IN DELAWARE.

# GET BREAKING NEWS ON TAX BREAKS.

**PRODUCTION INCENTIVE ADMINISTRATION AVAILABLE**

Contact Joe Bessacini at 818-480-4427 or [joe.bessacini@castandcrew.com](mailto:joe.bessacini@castandcrew.com)



**Cast & Crew**  
FINANCIAL SERVICES

# DISTRICT OF COLUMBIA

OFFICE OF CABLE TELEVISION, FILM, MUSIC & ENTERTAINMENT (OCTFME)

1899 9th Street, NE, Washington, DC 20018, [www.film.dc.gov](http://www.film.dc.gov)

ANGIE GATES, DIRECTOR: 202-727-6608, [film@dc.gov](mailto:film@dc.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	LAW NUMBER
35% or 21% Spend <sup>(1)</sup> 30% Resident Labor 10% NR Labor	Rebate	Yes/No/No	No Cap <sup>(2)</sup>	\$250k	\$2.5M 9/30/2016	Each Resident & Nonresident	No/No	Yes <sup>(3)</sup>	Yes	None	L21-0081

<sup>(1)</sup> Up to 35% on qualified production expenditures subject to taxation in the District or up to 21% on qualified production expenditures not subject to taxation in the District. <sup>(2)</sup> The Director has the discretion to cap the rebate earned by an individual project. <sup>(3)</sup> The Mayor may agree to an alternative recognition that offers equal or greater promotional value.

**REQUIREMENTS:** **Must apply prior to the start of principal photography in the District;** spend at least \$250,000 in the District for preproduction, production, or postproduction; provide proof that the project has the necessary financing to begin and complete the project; begin project activity within the same fiscal year as the date on the Qualifying Project Letter; not be delinquent in any tax obligation owed to the District of Columbia; and, comply with terms of the agreement with the District.

**QUALIFIED SPEND:** Qualified personnel expenditure means an expenditure made in the District directly attributable to the preproduction, production, or postproduction of a qualified production and is a payment of wages, benefits, or fees to above-the-line or below-the-line crew members and includes payments to a loan out company. **Qualified personnel expenditure does not include salary, wages, and other compensation for personal services of above-the-line crew members that when combined exceed \$500,000.** Qualified production expenditures include preproduction, production, and postproduction expenditures in the District directly related to the qualified production.

Qualified production expenditures do not include qualified personnel expenditures, marketing or distribution expenditures, or nonproduction related overhead.

**SUMMARY:** This program is not administered on a first-come, first-served basis. **Priority will be given to projects that are determined to have the most potential for positive economic and job creation impact.** Applicants will be notified of their approval within 20 business days of applying. DC offers a rebate of up to: 35% of qualified production expenditures that are subject to taxation in the District; 21% of qualified production expenditures that are not subject to taxation in the District; 30% of qualified personnel expenditures that are subject to taxation in the District (residents); and, 10% on qualified personnel expenditures that are not subject to taxation in the District (nonresidents). Within 90 days of final submission, the OCTFME will verify the submitted receipts and send a Certifying Qualifying Spend Letter that must be signed and returned to the OCTFME within 14 days. The rebate will be paid within 45 business days of receiving the Certifying Qualifying Spend Letter. Unallocated funds will roll over to the next fiscal year.

# FLORIDA

**FLORIDA**

**FLORIDA OFFICE OF FILM AND ENTERTAINMENT, DEPARTMENT OF ECONOMIC OPPORTUNITY**

The Caldwell Building, 107 East Madison Street, MSC 80, Tallahassee, FL 32399, [www.filminflorida.com](http://www.filminflorida.com)

**NIKI WELGE, FILM COMMISSIONER <sup>(1)</sup>**: 850-717-8990, [niki.welge@deo.myflorida.com](mailto:niki.welge@deo.myflorida.com)

FLORIDA DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.

<sup>(1)</sup> Susan Simms, Los Angeles Liaison, 310-241-0116, [susan.simms@deo.myflorida.com](mailto:susan.simms@deo.myflorida.com)

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# MIAMI BEACH, FL

## MIAMI BEACH VISITOR AND CONVENTION AUTHORITY (MBVCA)

1701 Meridian Avenue, Suite 403, Miami Beach, FL 33139, [www.miamibeachvca.com](http://www.miamibeachvca.com)

GRISSETTE ROQUE MARCOS, EXECUTIVE DIRECTOR: 305-673-7050, [groquemarcos@miamibeachvca.com](mailto:groquemarcos@miamibeachvca.com)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
25% of Actual Budget For Production Days in Miami Beach	Rebate	Yes/No/No	\$30k	\$120k <sup>(1)</sup>	\$60k 9/30/2016	NA	NA/NA	Yes	Yes	None <sup>(2)</sup>	See Guidelines

<sup>(1)</sup> Minimum budget in Miami Beach. <sup>(2)</sup> Program is contingent upon the approval of the annual budget by the City of Miami Beach Mayor and Commission.

**REQUIREMENTS:** Meet with the MBVCA staff and submit an application within the specified deadlines; file permits with the Miami Beach Office of Film and Print (contact Graham Winick at 305-673-7577 ext. 6597) to film no less than two production days in the City of Miami Beach; demonstrate no less than 250 hotel room nights contracted in Miami Beach; **begin principal photography in Miami Beach within 90 days of the date indicated in the grant application**; provide all required documentation and receipts to prove qualification of the incentive within 30 days of the start date in Miami Beach; provide a copy of reviewed and/or audited financial statements for the last completed fiscal year; provide the entire production's budget showing confirmed funding from outside sources; meet the minimum Miami Beach budget of \$120,000; and, complete all paperwork including contract, reports, and evaluation within 60 days from the completion of the production in Miami Beach or following a 30 day hiatus of production activity as outlined within the production schedule provided.

**QUALIFIED SPEND:** Qualified spend consists of: Miami Beach location fees, including the rental of Miami Beach venues such as theaters, restaurants, private homes, etc.; equipment such as trucks, RVs, cameras, lighting, staging, props, and tents rented from Miami Beach

businesses solely for use on the production; and, cost of Miami Beach personnel, inclusive of off-duty police, fire, and ocean rescue, for no more than a maximum of 10% of the total grant. Any goods or services listed in the "Funding Restrictions" section of the guidelines, and/or invoices and **expenses incurred prior to the grant award date will not be eligible for the grant.**

**SUMMARY:** This program is not administered on a first-come, first-served basis. The MBVCA board will review and select which projects will receive the rebate. Miami Beach offers a rebate equal to 25% of the actual Miami Beach production budget, up to a maximum rebate of \$30,000 per project. Funding for the fiscal year is provided in three periods: October 1 - January 31 (First Period); February 1 - May 31 (Second Period); and, June 1 - September 30 (Third Period). **Each funding period has specific deadlines for meeting with the MBVCA and submitting the application (see MBVCA's website for details).** Failure to meet the specified timelines and submit the appropriate eligibility documentation along with the application will result in disqualification. The incentive only applies to movies and scripted television series. A television or streaming service pilot may be considered a unique production.

# SARASOTA COUNTY, FL

## SARASOTA COUNTY FILM & ENTERTAINMENT OFFICE

1680 Fruitville Road, Suite 402, Sarasota, FL 34236, [www.filmsarasota.com](http://www.filmsarasota.com)

**JEANNE CORCORAN, DIRECTOR:** 941-309-1200 ext. 111, [info@filmsarasota.com](mailto:info@filmsarasota.com)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
100% Sarasota County Gov't Fees & Up to 20% Local Spend	Rebate	Yes/No/No	\$25k <sup>(1)</sup>	\$1k	\$250k Thru 9/30/2016 <sup>(2)</sup>	Each Resident	No/No	Yes	No	None	NA

<sup>(1)</sup> Requests to increase the project cap may be submitted in writing to the Sarasota County Chief Financial Planning Officer for consideration by the Board of County Commissioners. <sup>(2)</sup> Periodic Fund replenishment at the discretion of the Board of County Commissioners.

**REQUIREMENTS:** Submit an application within 45 days of completion of the project in Sarasota County along with a completed General Production/Postproduction Expenditure Categories/Rebate Form; provide itemized invoices and bills (or statements or other documents showing details of fees/charges or expense amounts) with proof of payment in full; for any labor costs, provide a copy of a valid Florida driver's license and current utility bill or similar document that includes matching name and address showing proof of Sarasota County residency.

**QUALIFIED SPEND:** Generally, qualified spend consists of costs incurred for production and postproduction activities in Sarasota County or its municipalities performed by businesses and residents of Sarasota County or its municipalities. See General Production/Postproduction Expenditure Categories/Rebate Form for qualifying expenditures. **County government fees and charges eligible for 100% rebate include:** County permits, parking, law enforcement, fire, emergency services, road closures, use of County lands or buildings, and use of County staff.

**SUMMARY:** This program is administered on a first-come, first-served basis. **Production companies may earn a rebate equal to 100% of Sarasota County Government fees/charges and up to 20% of nongovernmental qualified expenditures and resident labor costs.** The rebate percentage on total qualified nongovernmental expenditures is calculated as follows: \$1,000 - \$5,999 earns 10%; \$6,000 - \$10,999 earns 12.5%; \$11,000 - \$20,999 earns 15%; \$21,000 - \$30,999 earns 17.5%; and, \$31,000 or more earns 20%. The rebate on total resident labor costs is calculated as follows: \$1,000 - \$5,999 earns 10%; \$6,000 - \$10,999 earns 12.5%; \$11,000 - \$20,999 earns 15%; \$21,000 - \$30,999 earns 17.5%; and, \$31,000 or more earns 20%. Sarasota County consists of: City of Sarasota; City of Venice; portions of the City of North Port and Town of Longboat Key; the five barrier islands of Longboat, Lido, Siesta, Casey, and Manasota Keys; and, unincorporated Sarasota County.

# GEORGIA

## GEORGIA FILM, MUSIC, AND DIGITAL ENTERTAINMENT OFFICE

75 5th Street, N.W., Suite 1200, Atlanta, GA 30308, [www.georgia.org](http://www.georgia.org)

**LEE THOMAS, DIRECTOR:** 404-962-4052, [lthomas@georgia.org](mailto:lthomas@georgia.org)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
20% +10% Promo <sup>(1)</sup>	Tax Credit	No/Yes/5yr	No Cap	\$500k	No Cap	1 <sup>st</sup> \$500k of Each Resident & Nonresident on W-2 <sup>(2)</sup>	Yes 6%/No	Yes	No <sup>(3)</sup>	None	H 1027 H 958

<sup>(1)</sup> The production company can earn an additional 10% (for a total of 30%) of the total qualified in-state spend if the production includes a “qualified Georgia promotion”. For features, the qualified Georgia promotion is: (1) a five-second long logo that promotes Georgia in the end credits before the below-the-line crew crawl for the life of the project and (2) a link to Georgia on its website. <sup>(2)</sup> \$500,000 salary cap applies only to workers whose earnings are reported on Form W-2. <sup>(3)</sup> Voluntary audit program.

**REQUIREMENTS:** Schedule principal photography to begin within 90 days of filing an application; and, meet the minimum in-state spending requirement of at least \$500,000 in a single year on one or more projects for qualified production expenditures incurred during preproduction, production, or postproduction. **Both the production company and the loan out company must register for payroll withholding with the Department of Revenue.**

**QUALIFIED SPEND:** Qualified spend includes production goods and services incurred in Georgia that are directly used in the production including airfare and insurance purchased through a Georgia agency. **Payments made to a loan out company or independent contractor for personal services provided in Georgia are subject to 6% withholding.** Cast & Crew has an office in Georgia; therefore, our workers’ compensation fees qualify for the maximum incentive.

**SUMMARY:** This program is administered on a first-come, first-served basis. Georgia offers a transferable tax credit equal to 20% of the total qualified in-state spend. An additional 10% of the total qualified in-state spend is available if the production includes a “qualified Georgia promotion” in the credits. The first \$500,000 of payroll reported on a Form W-2 for each employee (resident or nonresident) working in the state will qualify. **Loan outs or independent contractors receiving 1099s are not subject to the \$500,000 limit.** The voluntary verification program is conducted on a first-come, first-served basis by the Department of Revenue (DOR). To participate in the voluntary verification program, an application, certification letter, and fee must be submitted to the DOR. The fee is based on the total amount of production costs in Georgia and ranges from \$5,000, for productions with costs of \$500,000 to \$1 million, up to \$25,000, for productions with costs in excess of \$10 million. For further information contact Anita DeGumbia at 404-417-6436. This program does not have a state funding cap, per project incentive cap, or sunset date.

# SAVANNAH, GA

## SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY (SEDA)

P.O. Box 128, Savannah, GA 31402, [www.seda.org](http://www.seda.org)

**RALPH SINGLETON, DIRECTOR:** 912-856-7329, [rsingleton@seda.org](mailto:rsingleton@seda.org)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
10% Spend & Resident Labor	Rebate	Yes/No/No	\$150k Film \$200k/\$250k <sup>(1)</sup> Cable/Network TV Series	\$500k/\$2M <sup>(1)</sup> \$1.5M/\$3M <sup>(1)</sup> \$2M/\$3M <sup>(1)</sup>	\$1.5M Per Calendar Year	Each BTL Resident & Defined ATL Resident <sup>(2)</sup>	No/No	Yes	Yes <sup>(3)</sup>	12/31/2018	See Guidelines

<sup>(1)</sup> See requirements section below. <sup>(2)</sup> SEDA defines assistants to directors and producers, day players, and casting fees on day players as above-the-line costs and includes them in qualified labor. <sup>(3)</sup> Audits will be provided by a Chatham County CPA firm and paid for out of a SEDA fund.

**REQUIREMENTS:** Submit an application no more than 90 days PRIOR to the start of principal photography in Chatham County; **at least 60% or more of shooting days must take place in Chatham County (50% for budgets exceeding \$15 million)**; meet the minimum spend requirements in Chatham County of \$500,000 for Feature Films with a minimum budget of \$2 million, \$1.5 million spend per season in Chatham County with a minimum budget of \$3 million per episode for Cable and Network Television series with a minimum of five episodes per season (\$2 million spend per season with a minimum budget of \$3 million per episode with more than six episodes per season; provide all necessary information for audit within 30 days of completion of all photography (1st & 2nd units) in Chatham County; and, display the Film Savannah logo in the end credits.

**QUALIFIED SPEND:** **Qualified spend consists of expenses incurred in Chatham County**, with a company officially operating in Chatham County, including but not limited to: below-the-line Chatham County resident labor, fringes, background players, rentals, purchases, airfare, hotels, per diem, casting fees, picture cars, parking, gas and oil, catering (labor/food), craft service, gratuities, animals, security and police, healthcare professionals, site

rentals, and above-the-line expenses for assistants to directors and producers, day players, and casting fees on day players.

**SUMMARY:** This program is administered on a first-come, first-served basis. The fund is available upon a review/approval of the production project by senior SEDA staff. Savannah offers a rebate equal to 10% of qualified spend and labor in Chatham County for productions that have 60% or more of their shooting days (50% for budgets exceeding \$15 million) in Chatham County and meet the minimum spend, episodic, and budget requirements. **There is a program funding cap of \$1.5 million per calendar year and the maximum rebate a project may earn is capped at \$150,000 for a feature film and either \$200,000 or \$250,000 for cable/network television series depending on the number of episodes in the season.** End credits must display the Film Savannah logo. The incentive is available upon completion of the production and an audit provided by a Chatham County CPA firm paid for by SEDA. This incentive program is scheduled to sunset December 31, 2018.

# HAWAII

## HAWAII FILM OFFICE/DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT, & TOURISM

250 S. Hotel Street, Suite 510, Honolulu, HI 96813, [www.filmoffice.hawaii.gov](http://www.filmoffice.hawaii.gov)

**DONNE DAWSON, FILM COMMISSIONER:** 808-586-2570, [donne.dawson@hawaii.gov](mailto:donne.dawson@hawaii.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
20% or 25% <sup>(1)</sup>	Tax Credit	Yes/No/No	\$15M	\$200k	No Cap	Each Resident & Nonresident Subject to HI Tax	No/Yes	Yes	No	12/31/2018	H 726

<sup>(1)</sup> 20% of qualified costs incurred in any Hawaii county with a population over 700,000 (currently the island of Oahu); 25% of qualified costs incurred in any Hawaii county with a population of 700,000 or less (currently the islands of Hawaii, Kauai, Lanai, Maui, and Molokai).

**REQUIREMENTS:** Register to do business in Hawaii with the Department of Commerce and Consumer Affairs; obtain a general excise tax (GET) license from the Department of taxation; **pre-qualify with the Hawaii Film Office/Department of Business, Economic Development, & Tourism at least five working days PRIOR to the first Hawaii shoot date;** meet the minimum in-state spending requirement of at least \$200,000; make reasonable efforts to hire local talent and crew; and, provide evidence of financial or in-kind contributions or educational or workforce development efforts toward the furtherance of the local film, television, and digital media industries.

**QUALIFIED SPEND:** **Qualified spend includes all in-state costs incurred by a qualified production that are subject to the GET or income tax;** however, the costs incurred for the use of state and county facilities and locations that are not subject to GET will qualify for the incentive. Government imposed fines, penalties, or interest incurred within Hawaii by the qualified production will not qualify. Productions may claim out-of-state expenditures in association with the Hawaii production as long as Hawaii Use tax is paid on those items.

**SUMMARY:** This program is administered on a first-come, first-served basis. Hawaii offers a 20% or 25% refundable tax credit on all qualified production costs. Payments to loan out companies may qualify; however, **a loan out company is required to register to do business in Hawaii, obtain a GET license, and pay the state's GET, just as the production company or filing entity is required to do.** The GET rate is 4.5% for Oahu and 4.0% for all other islands. As long as the production company meets the necessary registration requirements, provides the tax advisory to all cast and crew, and obtains GET license numbers from all applicable vendors including loan outs, the state will offer the production company a safe harbor to assure payments made to loan out companies will qualify for the incentive. For more information, see Hawaii Department of Taxation Tax Information Release (TIR) Nos. 2009-05 and 2010-04, available at [www.filmoffice.hawaii.gov/incentives-tax-credits](http://www.filmoffice.hawaii.gov/incentives-tax-credits). While there is not a state funding cap, the maximum credit a project may earn is capped at \$15 million. A CPA audit of costs is voluntary but is recommended for projects with budgets more than \$1 million. This incentive program is scheduled to sunset on December 31, 2018.

# IDAHO

## IDAHO FILM OFFICE

700 W. State Street, Boise, ID 83720, [www.commerce.idaho.gov](http://www.commerce.idaho.gov)

**AMY RAJKOVICH, FILM OFFICE:** 208-334-2470, [amy.rajkovich@tourism.idaho.gov](mailto:amy.rajkovich@tourism.idaho.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
20%	Rebate	Yes/Yes/No	\$500k	\$200k	Program Is Not Currently Funded	Each BTL Resident & BTL Nonresident	No/No	No	No	6/30/2020	H 592 H 498

**REQUIREMENTS:** PRIOR to commencing work on the production, submit an application to the Idaho Department of Commerce; meet the minimum in-state spending requirement of \$200,000; and, **ensure that 35% of crew working in Idaho on the certified production are Idaho residents** as verified by a state certified driver's license or identification card.

**QUALIFIED SPEND:** Qualified spend includes: production goods and services incurred in Idaho; below-the-line labor for both residents and nonresidents; and, other reasonable in-state direct expenditures. **Production expenses do not include marketing and advertising costs, star salaries, producer and director salaries, script costs, and other indirect costs.**

**SUMMARY:** This program is not administered on a first-come, first-served basis. Idaho provides for a cash rebate of not more than 20% of qualified expenditures up to a maximum of \$500,000 per project. The minimum in-state spend requirement is \$200,000 (per episode for television projects). A CPA review of costs is not required and there is no screen credit requirement. This incentive program is scheduled to sunset on June 30, 2020. **This program is not currently funded.**

# ILLINOIS

## ILLINOIS FILM OFFICE

100 W. Randolph, Suite 3-400, Chicago, IL 60601, [www.film.illinois.gov](http://www.film.illinois.gov)

**CESAR LOPEZ, FILM TAX CREDIT MANAGER:** 312-814-3619, [cesar.lopez@illinois.gov](mailto:cesar.lopez@illinois.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
30% +15% Resident <sup>(1)</sup>	Tax Credit	No/Yes/5yr	No Cap	< 30 min > \$50k ≥ 30 min > \$100k	No Cap	1 <sup>st</sup> \$100k of Each Resident	No/No	Yes	Yes	5/6/2021	H 2482 S 398 S 1286

<sup>(1)</sup> An additional 15% credit may be earned on wages paid to Illinois residents from high poverty or high unemployment areas.

**REQUIREMENTS:** For film/television, **file an application with the Illinois Film Office (IFO) five business days PRIOR to beginning principal photography**, along with an application of Competitive Need and a Diversity Plan application outlining specific goals for hiring minority persons and females; and, meet the minimum in-state spending requirement of more than \$50,000 for productions less than 30 minutes or more than \$100,000 for productions 30 minutes or longer. For a commercial, the application must be filed with the IFO 24 hours before principal photography begins.

**QUALIFIED SPEND:** Qualified spend includes: costs incurred from the final script stage to the end of postproduction (even if incurred prior to receiving the Accredited Production Certificate) for the purchase of tangible personal property or services from Illinois vendors; and, the first \$100,000 of compensation paid to each Illinois resident employee. Services qualify as local production spending if they are purchased from an Illinois vendor who has an Illinois address. **Payments to a loan out may qualify if the individual is the sole shareholder and employee of the corporation and the individual meets the residency requirement.**

**SUMMARY:** This program is not administered on a first-come, first-served basis. **The Department of Commerce and Economic Opportunity has the discretion to approve a project based on a number of factors as described in the program legislation.** Eligible productions may earn a transferable tax credit equal to 30% of all qualified spend. An additional 15% may be earned on the labor expenditures generated by the employment of residents of geographic areas of high poverty or high unemployment. The tax credit may be transferred one time within one year after the credit is awarded. There is no annual funding cap and there is no per project cap. Currently, the incentive program is scheduled to sunset on May 6, 2021 but may be renewed by the General Assembly in five-year increments.

# INDIANA

**FILM INDIANA/INDIANA ECONOMIC DEVELOPMENT CORPORATION**

One North Capitol, Suite 700, Indianapolis, IN 46204, [www.film.in.gov](http://www.film.in.gov)

317-234-2087, [filminfo@iedc.in.gov](mailto:filminfo@iedc.in.gov)

INDIANA DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.



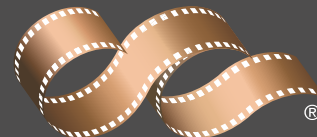
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# IOWA

**PRODUCE IOWA, STATE OFFICE OF MEDIA PRODUCTION**

600 E. Locust, Des Moines, IA 50319, [www.produceiowa.com](http://www.produceiowa.com)

**LIZ GILMAN, EXECUTIVE PRODUCER:** 515-725-0044, [liz.gilman@iowa.gov](mailto:liz.gilman@iowa.gov)

IOWA DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.

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# KANSAS

**CREATIVE ARTS INDUSTRIES COMMISSION**

1000 S.W. Jackson Street, Suite 100, Topeka, KS 66612, [www.filmkansas.com](http://www.filmkansas.com)

**PETER JASSO, DIRECTOR:** 785-296-2178, [peter.jasso@ks.gov](mailto:peter.jasso@ks.gov)

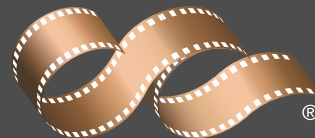
KANSAS DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.



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**Cast & Crew**  
FINANCIAL SERVICES

# KENTUCKY

## KENTUCKY FILM OFFICE

500 Mero Street, 2200 Capital Plaza Tower, Frankfort, KY 40601, [www.kyfilmoffice.com](http://www.kyfilmoffice.com)

**JAY HALL, DEPUTY COMMISSIONER, OFFICE OF FINANCIAL INCENTIVES:** 800-345-6591, [jay.hall@ky.gov](mailto:jay.hall@ky.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
30% or 35% <sup>(1)</sup>	Tax Credit	Yes/No/No	No Cap	\$125k/\$250k Film/TV \$100k Comm \$10k/\$20k Docu	No Cap	Each BTL & 1 <sup>st</sup> \$1M of Each ATL	No/Yes	Yes	No <sup>(2)</sup>	None	H 3a H 445 H 340

<sup>(1)</sup> For projects filmed in whole or in part in any Kentucky county, other than an enhanced incentive county, the incentive is equal to 30% of: qualifying expenditures, wages paid to nonresident below-the-line crew, the first \$1 million in wages paid to each nonresident above-the-line worker; and, 35% of wages paid to resident below-the-line crew and, the first \$1 million in wages paid to each resident above-the-line worker. For projects filmed entirely within an enhanced incentive county, the incentive is equal to 35% of: qualifying expenditures, wages paid to resident and nonresident below-the-line crew, and the first \$1 million in wages paid to each resident and nonresident above-the-line worker. <sup>(2)</sup> Final approval process will be expedited if accompanied by a CPA audit.

**REQUIREMENTS:** **File an application at least 30 days PRIOR to incurring any qualified expenditures for which recovery will be sought;** pay an application fee that is equal to 0.5% of the estimated tax credit or \$500 whichever is greater; for a Kentucky-based production company, meet the applicable in-state minimum spend requirements of at least \$125,000 for feature films/television, \$100,000 for commercials, or \$10,000 for documentaries; for a non-Kentucky-based production company, meet the applicable in-state minimum spend requirements of at least \$250,000 for feature films/television, \$100,000 for commercials, or \$20,000 for documentaries; start production within two years from the date the production incentive agreement is executed; complete the production no more than four years from the incentive agreement execution date; and, submit a detailed cost report within 180 days of the completion of production in Kentucky. A "Kentucky-based company" means a business with its principal place of business in Kentucky or no less than fifty percent (50%) of its property and payroll located in Kentucky.

**QUALIFIED SPEND:** Qualified spend includes qualifying wages plus expenditures made in Kentucky for: script or synopsis; set construction and operations, wardrobe, accessories, and related services; lease or rental of real property in Kentucky as a set location; photography, sound synchronization, lighting, and related services; editing and related services; rental of facilities and equipment; vehicle leases; food; and, accommodations. **Expenses incurred prior to the filing of the signed Film Tax Incentive Agreement with the Legislative Research Commission do not qualify for the incentive.**

**SUMMARY:** This program is administered on a first-come, first-served basis. Kentucky offers a fully refundable tax credit equal to 30% or 35% of: all qualifying expenditures; **all below-the-line wages (resident and nonresident); and, the first \$1 million paid to each employee for all above-the-line wages (resident and nonresident).**

# LOUISIANA

## LOUISIANA ENTERTAINMENT

1051 N. 3rd Street, Baton Rouge, LA 70802, [www.louisianaentertainment.gov](http://www.louisianaentertainment.gov)

**STEPHEN HAMNER, DIRECTOR OF FILM:** 225-342-5403, [stephen.hamner@la.gov](mailto:stephen.hamner@la.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	LEGISLATION
30% or 25% +10% Resident Labor <sup>(1)</sup> +15% Music <sup>(2)</sup> +15% Screenplay <sup>(2)</sup>	Tax Credit	Yes <sup>(3)</sup> /Yes/5yr	\$30M Thru 6/30/2018	> \$300k	\$180M Per Fiscal Year (7/1 - 6/30) Thru 6/30/2018	1 <sup>st</sup> \$3M of Each Resident & Nonresident on W-2	Yes 6% <sup>(4)</sup> /No	Yes	Yes	None	RS 47:6007 RS 47:164

<sup>(1)</sup> First \$3 million of each resident's wage will earn an additional 10% (payments to loan outs do not qualify for the additional 10%). <sup>(2)</sup> See regulations for details. <sup>(3)</sup> A production company may elect to transfer the credits to the state for 85% of the face value. <sup>(4)</sup> For productions initially certified on or after January 1, 2016, all payments subject to taxation made to all loan outs and individuals are subject to 6% withholding.

**REQUIREMENTS:** Submit an application for initial certification to the Office of Entertainment Industry Development and the Secretary of the Department of Economic Development (DED) along with an application fee that is equal to 0.5% of the estimated tax credit but not less than \$500 or more than \$15,000; meet the minimum in-state spending requirement of more than \$300,000; **for a production company that is a corporation, the corporation must be incorporated in Louisiana; and, for a limited liability company or other business entity acting as a production company it must be domiciled and headquartered in Louisiana.**

**QUALIFIED SPEND:** **Qualified spend includes the first \$3 million paid to each resident and nonresident for work physically performed in Louisiana (\$3 million cap does not apply to loan outs);** costs for tangible goods acquired from a source within the state during preproduction, production, and postproduction of a state-certified production; costs actually expended up to one year prior to and two years after initial certification. Costs for above-the-line services are limited to 40% of total production expenditures in

the state. Marketing expenses qualify but must not exceed \$1 million or 15% of the total state-certified tax credits.

**SUMMARY:** This program is administered on a first-come, first-served basis. Louisiana provides a 30% transferable tax credit which may be transferred to the state for 85% of their face value. If a production does not provide the required screen credit, the tax credit will be reduced from 30% to 25%. **An additional 10% credit, for a total of 40%, may be earned on the first \$3 million of each resident's wages.** A certification is valid for two years if a production begins principal photography within one year after the initial certification. For all productions initially certified or that request final certification after January 1, 2016, the DED will directly engage and assign a CPA to prepare a production expenditure verification report. The per project cap of \$30 million (which may be structured over two or more years), as well as the sum of tax credit claims and transfers to the state being limited to \$180 million in the aggregate per fiscal year, are scheduled to expire on June 30, 2018.

# JEFFERSON PARISH, LA

OFFICE OF FILM, JEFFERSON

1221 Elmwood Park Boulevard, Suite 403, Jefferson, LA 70123, [www.filmjeffersonla.com](http://www.filmjeffersonla.com)

**DOMINIQUE ROTOLO, FILM COORDINATOR:** 504-736-6094, [drotolo@jeffparish.net](mailto:drotolo@jeffparish.net)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	RESOLUTION NUMBER
3%	Rebate	Yes/No/No	\$100k <sup>(1)</sup>	\$150k	\$1.5M Per Calendar Year	Each Resident	No/No	Yes	Yes	None	110061

<sup>(1)</sup> \$100,000 per project rebate cap for new productions; \$115,000 per project rebate cap for subsequent productions within 12 months; \$10,000 cap increase if both the production office and sound stage are located in Jefferson Parish.

**REQUIREMENTS:** Submit an application to the Jefferson Parish Film Office; meet the minimum spending requirement in Jefferson Parish of at least \$150,000; and, **lease either a production office or a sound stage/alternative filming facility in Jefferson Parish.**

**QUALIFIED SPEND:** **Qualified spend includes: all local spend; lodging in Jefferson Parish; and, payroll for residents of Jefferson Parish, regardless of where they provide services.**

**SUMMARY:** This program is administered on a first-come, first-served basis. The program allows for a cash rebate equal to 3% of the local spend in Jefferson Parish and of the payroll for residents of Jefferson Parish. **This incentive is in addition to the production incentive awarded by the state.**

# SHREVEPORT, LA

ARLENA ACREE, DIRECTOR OF FILM, MEDIA, AND ENTERTAINMENT: 318-673-7515, [arlena.acree@shreveportla.gov](mailto:arlena.acree@shreveportla.gov)

CITY OF SHREVEPORT FILM OFFICE

505 Travis Street, Shreveport, LA 71101, [www.shreveport-bossierfilm.com](http://www.shreveport-bossierfilm.com)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	RESOLUTION NUMBER
2.5% City Sales Tax <sup>(1)</sup>	Sales Tax Rebate	Yes/No/No	\$150k	\$300k	No Cap	NA	NA/NA	No	Yes	None	86 of 2009

<sup>(1)</sup> City of Shreveport sales tax rebate.

**REQUIREMENTS:** Apply with the City of Shreveport Film Office upon executing a lease or rental agreement for production office space; enter into an agreement with the City for the incentive payment; meet the minimum spending requirement in Caddo Parish of at least \$300,000; and, **apply for the rebate no more than 180 days after the production's activities in the City are completed.**

**QUALIFIED SPEND:** **City of Shreveport sales taxes paid on:** lodging; lease and rental expenses including equipment and automobiles; food; supplies; props; postproduction; and, any other costs where the City of Shreveport sales tax is paid.

**SUMMARY:** This program is administered on a first-come, first-served basis. The City of Shreveport offers a rebate of the 2.5% city sales taxes paid on lodging, lease, rental, and other production expenses that are incurred within the City. Although there is not an annual funding cap, there is a per project rebate cap of \$150,000 for new productions, and \$165,000 for subsequent productions completed within 12 months of a prior production. **The City of Shreveport also offers free use of most government buildings for shooting purposes.** The per project funding cap will be increased by \$10,000 for productions which utilize a Caddo Parish-based postproduction company.

# MAINE

## MAINE FILM OFFICE

59 State House Station, Augusta, ME 04333, [www.filminmaine.com](http://www.filminmaine.com)

**KAREN CARBERRY WARHOLA, DIRECTOR:** 207-624-9828, [film@maine.gov](mailto:film@maine.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
10% or 12% Wage <sup>(1)</sup>	Rebate	Yes/No/No	No Cap	\$75k	No Cap	1 <sup>st</sup> \$50k of Each Resident & Nonresident NA	No/No	Yes	No	None	H 1005
5% Spend	Tax Credit	No/No/No	No Cap	\$75k	No Cap						

<sup>(1)</sup> 10% on the first \$50,000 of wages paid to nonresidents and 12% on the first \$50,000 of wages paid to residents.

**REQUIREMENTS:** Apply for the media production certificate on the form prescribed by the department; provide a certificate of insurance for the project; demonstrate that the production intends to incur at least \$75,000 of media production expenses in Maine; **provide information to demonstrate the project is fully funded**; and, provide on-screen credit for the State of Maine.

**QUALIFIED SPEND:** All production costs incurred in Maine will qualify for the minimum spend requirement of \$75,000; however, **only the first \$50,000 of wages paid to nonresidents and residents that are subject to Maine withholding are eligible for the wage rebate of 10% and 12%, respectively.**

**SUMMARY:** Maine currently offers two incentive programs, which are administered on a first-come, first-served basis. The first is a cash rebate equal to 10% or 12% of the first \$50,000 of wages paid to nonresidents or residents, respectively. The second is a nonrefundable, nontransferable income tax credit equal to 5% of all non-wage production costs incurred in Maine. In order to participate in either program, the production company must spend at least \$75,000 in Maine. **Maine also offers a long-term lodging tax reimbursement on stays over 28 consecutive days.** If a stay is longer than 28 consecutive days, all lodging taxes paid on the initial 28 days are reimbursed and all consecutive days thereafter are exempt.

# MARYLAND

## MARYLAND FILM OFFICE

401 E. Pratt Street, 14th Floor, Baltimore, MD 21202, [www.marylandfilm.org](http://www.marylandfilm.org)

**JACK GERBES, DIRECTOR:** 410-767-6340, [jack@marylandfilm.org](mailto:jack@marylandfilm.org)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
25% or 27% <sup>(1)</sup>	Tax Credit	Yes/No/No	No Cap	> \$500k	\$11.5M 6/30/2017	Each Resident & Nonresident Earning ≤ \$500k	No/No	Yes	Yes	None	S 672 S 905 S 190

<sup>(1)</sup> Direct costs associated with the production of a television series (including a miniseries or pilot) will earn 27%.

**REQUIREMENTS:** PRIOR to beginning any activity, submit an application to qualify for the tax credit to the Department of Business & Economic Development; meet the minimum in-state spending requirement of more than \$500,000; and, **at least 50% of the filming must occur in Maryland.**

**QUALIFIED SPEND:** Qualified spend includes: wages and benefits of resident and nonresident employees if the employee earns \$500,000 or less; fees for services provided in Maryland; costs of acquiring or leasing property; **travel expenses to bring persons into the state but not the expenses of persons departing from Maryland;** and, any other expenses necessary to carry out a film production activity.

**SUMMARY:** This program is administered on a first-come, first-served basis. Maryland offers a refundable tax credit equal to 25% of the total direct costs associated with all qualified film production activity with the exception of a television series (including a miniseries or a pilot produced for an intended television series), which will earn 27% of total direct costs. **Total direct costs do not include any portion of the salary, wages, or other compensation of an individual who receives more than \$500,000 for personal services.** End credits must include a five second long static or animated logo before the below-the-line crew crawl, for feature films and television series. In lieu of the logo, the production company may offer alternative marketing opportunities of equal or greater promotional value to the state for evaluation. Other than the annual funding cap, this program does not impose a limit on the tax credit that may be earned by a project.

# MASSACHUSETTS

## MASSACHUSETTS FILM OFFICE

10 Park Plaza, Suite 4510, Boston, MA 02116, [www.mafilm.org](http://www.mafilm.org)

LISA STROUT, DIRECTOR: 617-973-8400, [lisa.strout@state.ma.us](mailto:lisa.strout@state.ma.us)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
25% Payroll 25% Spend	Tax Credit	Yes <sup>(1)</sup> /Yes/5yr	No Cap	\$50k	No Cap	Each Resident & Nonresident <sup>(2)</sup>	Yes 5.1%/Yes	Yes	Yes	12/31/2022	H 4252 H 4084 H 4904

<sup>(1)</sup> A production company may elect to receive a refund from the state equal to 90% of the face value of the credit earned. <sup>(2)</sup> No part of any salary that is greater than or equal to \$1 million for any individual will qualify for the payroll credit but such salary may be included in the calculation of the production spend credit, including the portion of such salary that is less than \$1 million (provided the project qualifies for the production spend credit).

**REQUIREMENTS:** Register the production company with the Massachusetts Secretary of State's office; meet the minimum qualified spending requirement of \$50,000 within a 12-month period for the preproduction, production, and postproduction of a qualified production; and, submit a 940 Certification, dated no more than ninety days prior to the date being furnished to the Department of Revenue, confirming payment of the requisite unemployment taxes. **To qualify for the 25% production spend credit, the in-state production expenses must exceed 50% of the total production expenses or at least 50% of the total principal photography days must take place in Massachusetts.**

**QUALIFIED SPEND:** Qualified spend includes: resident and nonresident labor sourced to Massachusetts; all direct production expenditures incurred in Massachusetts; and, goods acquired from out-of-state vendors and used in Massachusetts. The payroll credit does not include any of the salary of persons earning \$1 million or more but 100% of those salaries will qualify for the production spend credit if the production meets the 50% spend

test or the 50% principal photography test. **Salaries, wages, and all payments made to loan out companies must reflect Massachusetts withholding tax in order to qualify.** Withholding at the rate of 5.1% is required on all payments made to a loan out company.

**SUMMARY:** This program is administered on a first-come, first-served basis. Massachusetts offers a unique incentive in that you can elect to take the credits as either a refundable tax credit equal to 90% of the face value (guaranteed) or sell them at the market rate to a third party. A taxpayer that elects to receive a refund of the credit from the state must file an electronic tax return for the tax period at issue. The Commissioner will apply the credit against the taxpayer's liability as reported on its tax return and then refund 90% of the balance of the credits to the taxpayer. **Productions should secure the required information and signatures needed to complete the Loan Out Affidavit sooner rather than later in the production process.** This incentive program is scheduled to sunset on December 31, 2022.

# MICHIGAN

**MICHIGAN FILM & DIGITAL MEDIA OFFICE**

300 N. Washington Square, Lansing, MI 48913, [www.michiganfilmoffice.org](http://www.michiganfilmoffice.org)

**JENELL LEONARD, COMMISSIONER:** 517-373-3456, [mfo@michigan.org](mailto:mfo@michigan.org)

MICHIGAN DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.

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# MINNESOTA

## MINNESOTA FILM AND TV BOARD

401 North 3rd Street, Suite 245, Minneapolis, MN 55401, [www.mnfilmtv.org](http://www.mnfilmtv.org)

**JILL JOHANSEN, INCENTIVES SPECIALIST:** 612-767-0095, [jill@mnfilmtv.org](mailto:jill@mnfilmtv.org)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
20% <sup>(1)</sup> 25% <sup>(1)</sup>	Rebate	Yes/No/No	No Cap	≥ \$100k ≥ \$1M or ≥ \$100k and 60% of PP is outside metro area	\$6M 6/30/2017	Each Resident & 1 <sup>st</sup> \$400k/\$500k of Each Nonresident Performing Artist	No/No	Yes	Yes <sup>(2)</sup>	None	H 729 H 3a H 2749

<sup>(1)</sup> 20% if a production incurs minimum qualified spend of at least \$100,000; 25% if a production incurs minimum qualified spend of at least \$1 million within 12 months of certification or incurs minimum qualified spend of at least \$100,000 and shoots 60% of the total shooting days in Minnesota but outside the metro area. <sup>(2)</sup> An audit may be required if in-state expenditures are \$1 million or more.

**REQUIREMENTS:** Submit an application no more than 90 days (six months for features spending more than \$1 million) PRIOR to the start of principal photography in Minnesota (projects that began principal photography in Minnesota prior to applying are not eligible); **schedule a processing procedures meeting with the Incentives Specialist before production begins;** meet the minimum qualified spending/shooting requirements; have a bank letter stating 50% of the budget is available in verifiable funds (this requirement does not apply to television programs or series); for feature films, have a running time of at least 40 minutes; and, submit the Snowbate Expenditure Report no later than 90 days from the completion of production activities in Minnesota (the due date will be stated in the certification letter and extensions will be considered on a case-by-case basis). Projects applying for the postproduction only rebate must submit their application no earlier than 90 days PRIOR to the start of postproduction.

**QUALIFIED SPEND:** Qualified spend includes costs that are associated with all stages of production provided the payments are made to Minnesota companies or for services

performed in Minnesota. **The maximum rebate that may be earned on the salary paid to each nonresident above-the-line principal acting talent for services performed in Minnesota is \$100,000.** This equates to 20% of the first \$500,000 or 25% of the first \$400,000 of salary expense. Expenses incurred PRIOR to the date on the project certification letter are not eligible.

**SUMMARY:** This program is administered on a first-come, first-served basis. Productions may earn a cash rebate of 20% or 25% by meeting the requirements described above. For projects with more than \$1 million in Minnesota expenditures, Minnesota Film & TV will provide the CPA and cover the cost of the required audit. **Minnesota also offers a postproduction only rebate equal to 20% or 25% for productions that incur qualified spend of at least \$50,000 or \$200,000, respectively.** For the fiscal year ending June 30, 2017, there is a funding cap of \$6 million (this includes a one-time appropriation of \$4.5 million). This program does not have a sunset date.

# MISSISSIPPI

## MISSISSIPPI FILM OFFICE

501 North West Street, 5th Floor, Jackson, MS 39201, [www.filmmississippi.org](http://www.filmmississippi.org)

**WARD EMLING, MANAGER:** 601-359-3422, [wemling@mississippi.org](mailto:wemling@mississippi.org)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
25% Local Spend & NR Labor 30% Resident Labor +5% Veteran <sup>(1)</sup>	Rebate	Yes/No/No	\$10M	\$50k	\$20M Per Fiscal Year (7/1-6/30)	1 <sup>st</sup> \$5M of Each Resident & Nonresident Subject to MS W/H	Yes 5%/Yes	Yes	No	6/30/2017 <sup>(2)</sup>	S 2374 S 2922

<sup>(1)</sup> An additional 5% may be earned on payroll paid to any employee who is an honorably discharged veteran of the United States Armed Forces and whose wages are subject to Mississippi Income Tax withholding law. <sup>(2)</sup> Sunset date pertains only to the rebate on nonresident labor.

**REQUIREMENTS:** Production companies are encouraged to **submit an application for approval to the Mississippi Film Office/Mississippi Development Authority (MDA) at least one month PRIOR to the start of any preproduction activities in Mississippi;** begin principal photography within one year of the date of certification; meet the minimum in-state spending requirement of at least \$50,000; see that at least 20% of the production crew on payroll are Mississippi residents; and, upon completion of the project, submit a rebate request to the Department of Revenue. Loan out companies must be registered with the Mississippi Department of Revenue.

**QUALIFIED SPEND:** Qualified spend includes all production costs in Mississippi and up to the first \$5 million of payroll paid to each resident and each nonresident. Payroll means salaries, wages, or other compensation, including related benefits paid to employees upon which Mississippi income tax is due and has been withheld as well as fringes paid that are not subject to income tax, including but not limited to: FICA; workers' compensation insurance; and, pension, health, and welfare benefits. Payments made to a loan out company, for services provided in Mississippi, are subject to 5% withholding. **Any**

**expenditures made PRIOR to the date of the Letter of Commitment from the MDA are not be eligible for the rebate.**

**SUMMARY:** This program is administered on a first-come, first-served basis. The Mississippi incentive allows for a cash rebate equal to 25% of all local expenditures. The first \$5 million of payroll paid to each nonresident whose wages are subject to Mississippi withholding will earn a rebate equal to 25%, while the first \$5 million of payroll paid to each resident whose wages are subject to Mississippi withholding will earn a 30% rebate. An additional 5% rebate may be earned on payroll paid to any employee who is an honorably discharged veteran of the United States Armed Forces and whose wages are subject to Mississippi Income Tax withholding law. There is a state funding cap of \$20 million per fiscal year and the maximum rebate a project may earn is capped at \$10 million. **The first review of the rebate submission will be completed within 90 days after submission of all required documentation of production expenditures in Mississippi.** A reduced sales tax rate equal to 1.5% may apply to equipment used in the production of a motion picture. The rebate offered on nonresident payroll is scheduled to sunset on June 30, 2017.

# MISSOURI

## MISSOURI DIVISION OF TOURISM

301 West High Street, PO Box 1055, Jefferson City, MO 65102, [www.mofilm.org](http://www.mofilm.org)

**ANDREA SPORCIC KLUND, FILM OFFICE SPECIALIST:** 573-526-3566, [andrea.sporcic@ded.mo.gov](mailto:andrea.sporcic@ded.mo.gov)

MISSOURI DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.

# CAST & CREW. COAST TO COAST.

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TORONTO VANCOUVER

# KANSAS CITY, MO

KC FILM + MEDIA

1321 Baltimore Avenue, Kansas City, MO 64105

STEPH SCUPHAM, FILM COMMISSIONER: 816-691-3842, film@visitkc.com

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ORDINANCE NO.
Tier 1 3.5% or Tier 2 7% +.25% <sup>(1)</sup> Bonus	Rebate	Yes/No/No	No Cap	\$300k <sup>(2)</sup>	\$75k Per Fiscal Year (4/30 - 5/1)	Each Resident & Nonresident	No/No	Yes	No	None	160093

<sup>(1)</sup> .25% bonus is in addition to Tier 1 or Tier 2 rebate. <sup>(2)</sup> In-City minimum spend on a feature film with a budget over \$1M (see other minimum spend requirements below).

**REQUIREMENTS:** For film and television projects or commercial and corporate video projects apply 30 or 15 business days, respectively, prior to filming and be approved before shooting begins; meet the City residence, Production Headquarters, or Hotel Stays criteria; **shoot at least 25% of principal photography days in the City**; hire a minimum of five local crew and/or local principal cast members with a maximum of one production assistant being applied toward the minimum hire; submit an application fee of \$50; sign the KC Film Code of Conduct form; provide screen credit and logo as outlined in the Ordinance; and, file a final expenditure report within 30 business days of the last day of filming in the City.

**QUALIFIED SPEND:** Qualified spend is an expense for a product or service that is a necessary cost for the production for which remuneration is received by a business entity, organization, or individual located within the six council districts. Such expenditures may include, but are not limited to, costs for labor, services, materials, equipment rental, lodging, food, location fees, and property rental.

**SUMMARY:** This program is administered on a first-come, first-served basis. **Productions may qualify for either Tier 1 or Tier 2 rebate of 3.5% or 7%, respectively, on qualified City expenditures.** Both Tiers have the same in-City minimum spend requirements, however, in order to qualify for Tier 2, the production must also meet one of the following requirements: 250 or more room nights, filming four or more consecutive weeks in the City, or hire 25 or more local regional crew and/or principal cast with a minimum of 25% of the hires residing in Kansas City. In addition, Tier 2 applicants must participate in the Community Development Requirement (CDR) program. The CDR requires that a cast member, director, department head and/or producer provide a learning opportunity such as a panel discussion or seminar for outreach to emerging artists and young people who are interested in the industry. The in-City minimum spend requirements for Tier 1 and Tier 2 are as follows: \$300,000 for a feature film with a budget over \$1 million, \$100,000 for a feature film with budget under \$1 million, \$50,000 for a TV pilot or episode, \$200,000 for a TV series or commercial bundle, \$75,000 for a national commercial, \$25,000 for a regional commercial or corporate video, or \$10,000 for a short film or music video. A production may also receive two additional bonuses of .25% of qualified expenditure by meeting additional marketing requirements.

# MONTANA

## MONTANA FILM OFFICE

301 S. Park Avenue, Helena, MT 59620, [www.montanafilm.com](http://www.montanafilm.com)

406-841-2876, [montanafilm@mt.gov](mailto:montanafilm@mt.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
Discretionary	Grant	Yes/No/No	No Cap	\$300k <sup>(1)</sup>	Discretionary	Each Resident & Nonresident	No/Yes	Yes	Yes	Discretionary	See Guidelines

<sup>(1)</sup> AND shoot at least 50% of principal photography days in Montana.

**REQUIREMENTS:** File a completed application with the Montana Film Office no less than 60 days but not more than 180 days PRIOR to the start of principal photography in Montana; start principal photography in Montana no more than 45 calendar days before or after the principal photography date provided in the production's original application; spend a minimum of \$300,000 in the state; **shoot at least 50% of principal photography in Montana**; and, for feature films complete a third-party CPA review no more than 60 days after filming ends in Montana.

**QUALIFIED SPEND:** **The grant is based on an evaluation of all the project's elements and how they best fit the goals of the grant program.** Generally, all spend incurred in Montana will be eligible for the grant.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Montana offers a grant program that may award a qualifying scale of funds as a rebate on Montana expenditures. Projects are evaluated based on the economic impact of local spend, resident hires, lodging nights, and marketing consideration. The film office has discretion as to which projects are selected to participate in the grant program. **Additional funds may be awarded if the project can provide further marketing opportunities.** Contact the Montana Film Office for more details on how they can help maximize the benefit earned for your project.

# NEBRASKA

## NEBRASKA FILM OFFICE

301 Centennial Mall South, Lincoln, NE 68509, [www.filmnebraska.org](http://www.filmnebraska.org)

**LAURIE RICHARDS, FILM OFFICER:** 402-471-3746, [info@filmnebraska.org](mailto:info@filmnebraska.org)

NEBRASKA DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.



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Contact Joe Bessacini: 818-480-4427 or [joe.bessacini@castandcrew.com](mailto:joe.bessacini@castandcrew.com)



# NEVADA

## NEVADA FILM OFFICE

6655 W. Sahara Avenue, Suite C-106, Las Vegas, NV 89146, [www.nevadafilm.com](http://www.nevadafilm.com)

**ERIC PREISS, DIRECTOR:** 877-638-3456, [lvnfo@nevadafilm.com](mailto:lvnfo@nevadafilm.com)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
15% - 25% Spend & Resident Labor <sup>(1)</sup> 12% ATL NR Labor 8% BTL NR Labor	Tax Credit	No/Yes/4yr	\$6M	\$500k	Program Is Not Currently Funded	1 <sup>st</sup> \$750k of Each Resident & Nonresident	No/No	No	Yes	None	S 165 S 94

<sup>(1)</sup> The base amount of the tax credit is equal to 15% of the qualified direct production expenditures; however, it is possible to increase the tax credit to 25%. See details below.

**REQUIREMENTS:** Submit an application; provide satisfactory proof that 70% or more of the funding for the production has been obtained; if approved, begin principal photography within 90 days after the approval date; **incur at least 60% of the direct production expenditures related to preproduction, production, and postproduction (if postproduction will take place in-state) in Nevada**; meet the minimum in-state spending requirement of at least \$500,000; complete the production within eighteen months from the start of principal photography; and, submit an audited report of qualified direct production expenditures no later than 90 days after completion of principal photography, or if any direct production expenditures for postproduction are incurred in Nevada, not later than 90 days after the completion of postproduction.

**QUALIFIED SPEND:** Qualified expenditures and production costs include, but are not limited to, purchases of tangible personal property or services from a Nevada business on or after the date the application was submitted for the tax credit; and, **the first \$750,000 of wages or salaries (including fringe benefits) of each resident and nonresident providing services in Nevada**. The compensation paid to all Nevada resident producers must not exceed 10% (5% for all nonresident producers) of the total

expenditures incurred in Nevada.

**SUMMARY:** This program is not administered on a first-come, first-served basis. The Office of Economic Development has discretion to decide if the production is in the best economic interest of the state. A production company may earn a transferable tax credit equal to 15% of the qualified direct production expenditures (including resident labor costs) plus an additional 5% (for a maximum of 25%) of the qualified direct production expenditures (including resident labor costs) for meeting each of the following requirements: 1) more than 50% of the below-the-line personnel (excluding extras) are Nevada residents; 2) more than 50% of the filming days occur in a county within the state in which, in each of the two years immediately preceding the date of application, qualified productions incurred less than \$10 million of qualified direct production expenditures. Qualified salaries and wages paid to nonresident above-the-line personnel and nonresident below-the-line personnel will earn 12% and 8%, respectively, for the 2016 calendar year. **Effective January 1, 2017, salaries and wages related to nonresident below-the-line personnel will not be eligible for the incentive.** The maximum tax credit a project may earn is capped at \$6 million. Currently, this program is not funded.

# NEW HAMPSHIRE

## NEW HAMPSHIRE FILM AND TELEVISION OFFICE

19 Pillsbury Street, Concord, NH 03301, [www.nh.gov/film](http://www.nh.gov/film)

**MATTHEW NEWTON, DIRECTOR:** 603-271-2220, [film@nh.gov](mailto:film@nh.gov)

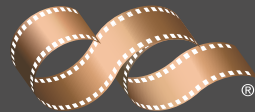
NEW HAMPSHIRE DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.  
THERE IS NO SALES TAX IN NEW HAMPSHIRE.



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# NEW JERSEY

## NEW JERSEY MOTION PICTURE & TELEVISION COMMISSION

153 Halsey Street, 5th Floor, P.O. Box 47023, Newark, NJ 07101, [www.film.nj.gov](http://www.film.nj.gov)

**STEVE GORELICK, EXECUTIVE DIRECTOR:** 973-648-6279, [njfilm@sos.nj.gov](mailto:njfilm@sos.nj.gov)

NEW JERSEY DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.

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6. Tax Credit Brokering.

Contact Joe Bessacini: 818-480-4427 or [joe.bessacini@castandcrew.com](mailto:joe.bessacini@castandcrew.com)

# NEW MEXICO

## NEW MEXICO FILM OFFICE, ECONOMIC DEVELOPMENT DEPARTMENT

Joseph Montoya Building, 1<sup>st</sup> Floor, 1110 St. Francis Drive, Suite 1213, Santa Fe, NM 87505, [www.nmfilm.com](http://www.nmfilm.com)

**NICK MANIATIS, DIRECTOR:** 505-476-5604, [nick@nmfilm.com](mailto:nick@nmfilm.com)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
25% Spend & Resident Labor +5% 15% Certain NR Crew	Tax Credit	Yes <sup>(1)</sup> /Yes/No	No Cap	\$0 <sup>(2)</sup>	\$50M Per Fiscal Year (7/1 - 6/30)	Each Resident/Certain Nonresident Crew/ Nonresident Performing Artists	Yes 4.9%/No	Yes	Yes <sup>(3)</sup>	None	H 216 S 565

<sup>(1)</sup> Credits of \$2 million or more may be paid out in equal installments over 12 or 24 months. <sup>(2)</sup> \$50,000 per episode (min 6 EPS) for series applying for additional 5%. <sup>(3)</sup> Only when claims exceed \$5 million.

**REQUIREMENTS:** PRIOR to the start of principal photography (PP), submit registration and agreement forms; pay all obligations incurred in New Mexico (NM); and, **submit the final application within one year from the last qualifying production expenditure incurred in NM during the production company's tax year.** Refunds are issued based on a first-come, first-served basis.

**QUALIFIED SPEND:** Qualified spend includes all direct production and postproduction expenditures made in NM that are subject to taxation in NM. The revised program for 2016 establishes a flat 15% credit on wages and fringe benefits of a defined number (based on NM budget) of nonresident crew. Payments to a personal services business for the services of nonresident performing artists will qualify if gross receipts tax (GRT), generally at the rate of 5.125%, is paid on the portion of those payments qualifying for the tax credit and 4.9% income tax is withheld or paid. **The CREDIT that may be earned on the services of all on-camera talent (excluding extras and resident performing artists in non-lead roles) is capped at \$5 million in the aggregate.** Nonresident performing artists engaged as "direct hires" are not required to be processed through a super loan out; 4.9% personal income tax must be withheld or paid to qualify their wages.

**SUMMARY:** The base incentive is a refundable tax credit equal to 25% of qualified spend, resident labor, and payments to nonresident performing artists; and, 15% on the wages and fringes for a defined number of nonresident crew. **Standalone TV pilots are eligible for a 30% credit on direct production expenditures, excluding payments to nonresident performing artists (25%), when documentation is included showing the intention for the series to be produced in NM if "picked up."** TV series with an order for at least six episodes and a NM budget of \$50,000 or more per episode may earn 30% on all resident labor and other direct production expenditures; 15% on the defined number of nonresident crew; and, 25% on nonresident on-camera talent. However, when the same (parent) company begins another TV series in NM within the same year, nonresident on-camera talent for both productions will earn 30%. Feature films, with a NM budget of less than \$30 million that shoot at least 10 PP days in NM (7 or more at a qualified production facility (QPF) with remaining days at a standing set) or, with a minimum NM budget of \$30 million that shoot at least 15 PP days in NM (10 or more at a QPF with the remaining days at a standing set) may earn 30% on NM resident labor. In no event may the production company earn more than 30% of direct expenditures.

# NEW YORK

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

633 3rd Avenue, 33rd Floor, New York, NY 10017, [www.nylovesfilm.com](http://www.nylovesfilm.com)

**GIGI SEMONE, EXECUTIVE DIRECTOR:** 212-803-2330, [nyfilm@esd.ny.gov](mailto:nyfilm@esd.ny.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
30% +10% <sup>(1)</sup>	Tax Credit	Yes/No/No	No Cap	\$0	\$395M Per Calendar Year	Each BTL Resident & BTL Nonresident	No/No	Yes	No	12/31/2019	S 6060 A 9710
30% - 35% Post Only	Tax Credit	Yes/No/No	No Cap	\$500k	\$25M Per Calendar Year	BTL Labor					S 7244 S 2609

<sup>(1)</sup> Additional 10% credit on qualified labor expenses incurred in certain counties (for the period 2015-2019), see below for details.

**REQUIREMENTS:** Apply PRIOR to the start of principal photography and start production within 180 days of submitting the application. **At least 10% of the total principal photography days of a qualified film must occur at an in-state qualified production facility (one day for an independent film or pilot).** Once the stage requirement is met, in order for costs related to location work, preproduction, and other work done in New York (outside the facility) to be eligible, either (1) at least 75% of any days shot on location outside the facility must be in New York State or (2) the production must spend at least \$3 million on work incurred at the qualified production facility. If a production shoots at any non-qualified production facility in addition to the qualified production facility, then at least 75% of the total facility related costs must be spent at the qualified facility.

**QUALIFIED SPEND:** Qualified spend includes direct production expenditures made in New York during preproduction, production, and postproduction, including all below-the-line wages as well as wages for background talent.

**SUMMARY:** This program is administered on a first-come, first-served basis. In addition to the 30% film production incentive, a postproduction only incentive (PPO) is available to

encourage projects not shot in the state to do their postproduction in New York. Twenty-five million dollars is reserved each year, through 2019, for the PPO credit. **The PPO credit is equal to 30% of postproduction costs incurred within the Metropolitan Commuter Transportation District (MCTD) or 35% of postproduction costs incurred outside the MCTD.** The credit is available to productions whose postproduction costs at a qualified postproduction facility (excluding visual effects and animation costs) are at least 75% of all postproduction costs. Costs for visual effects and animation are treated separately from all other postproduction costs and there is a separate eligibility threshold. Visual effects and animation costs qualify for a credit if either 20% or \$3 million of all such costs are incurred in New York State. Production and postproduction costs for fully animated projects are eligible for the PPO credit. Film credits in excess of \$1 million but less than \$5 million will be paid out in equal installments over a two-year period, while credits of \$5 million or more will be paid out over a three-year period. The film production and PPO incentive programs also offer qualified productions, with minimum budgets over \$500,000, an additional 10% of below-the-line labor costs (not including wages of extras without spoken lines) for services performed in specified upstate counties. A production company may only apply for either the post only program or the film production credit but not both.

# NORTH CAROLINA

## NORTH CAROLINA FILM OFFICE

15000 Weston Parkway, Cary, NC 27513, [www.filmnc.com](http://www.filmnc.com)

**GUY GASTER, DIRECTOR:** 919-447-7800, [guy@filmnc.com](mailto:guy@filmnc.com)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
25%	Grant	Yes/No/No	\$5M Film \$9M TV Series \$250k Comm	\$5M Film \$1M EPS avg \$250k Comm	\$30M 6/30/2017	1 <sup>st</sup> \$1M of Each Resident & Nonresident	Yes 4%/No	Yes	Yes	6/30/2020	S 744 H 97

**REQUIREMENTS:** Notify the NC Film Office/Department of Commerce of the intent to apply for the grant; submit a formal application to the Commerce Financial Center; secure at least 75% of funding prior to submitting an application; and, meet the minimum spending requirement of at least \$5 million in qualifying expenses for a feature film; \$1 million per episode average for a television series; or \$250,000 for a commercial.

**QUALIFIED SPEND:** Qualified spend includes: goods and services leased or purchased in the state that are directly related to preproduction, production, and postproduction; the first \$1 million of compensation paid directly or indirectly to each resident and nonresident on which North Carolina withholding tax has been remitted to the Department of Revenue (DOR); employee fringe contributions; and, per diems, stipends, and living allowances paid for work done in the state. **Payments made to a loan out company (not registered to do business in the state) for services provided in North Carolina are subject to 4% withholding.** In order to qualify payments made to a loan out company registered in North Carolina, 4% of the gross payment must be paid to the Department of Revenue. Qualified spend does not include costs for financing, bonding, and insurance coverage related to the production.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Priority will be given to productions that are reasonably anticipated to maximize the benefit to North Carolina as determined by factors specified in the program statute. North Carolina offers a grant of up to 25% of qualifying expenses. **Although the program is scheduled to sunset June 30, 2020, to date, funding in the amount of \$30 million per fiscal year (July 1 - June 30) has only been approved for the 2017 fiscal year.** The maximum grant a project may earn is capped at \$5 million for a feature film, \$9 million for video or television series (an entire season of episodes is considered one production), or \$250,000 for a commercial. For a television pilot, the pilot itself will count as one season. Applications for Grant Awards are reviewed at least once a month. End credits must include the phrase "Filmed in North Carolina," a logo provided by the North Carolina Film Office, and an acknowledgment of the regional film office responsible for the geographic area in which the production was filmed. Once the Department of Commerce determines the appropriate performance criteria have been met, payment will be issued within 30 days.

# NORTH DAKOTA

## NORTH DAKOTA TOURISM DIVISION

1600 E. Century Avenue, Suite 2, Bismarck, ND 58502, [www.ndtourism.com](http://www.ndtourism.com)

**KIM SCHMIDT, MEDIA AND PUBLIC RELATIONS:** 701-328-2525, [ksschmidt@nd.gov](mailto:ksschmidt@nd.gov)

NORTH DAKOTA DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.

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INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
30%	Tax Credit	Yes/Yes/No	No Cap	> \$300k	\$40M Per Fiscal Year (7/1 - 6/30)	Each Resident & Nonresident	No/Yes	Yes	Yes	None	H 390

**REQUIREMENTS:** Register and submit an application; upon approval, **pay a nonrefundable application fee (not to exceed \$10,000) in the amount equal to 0.5% of the estimated value of the credit provided in the application;** and, meet the minimum in-state spending requirement of more than \$300,000. Within 90 days after the certification of the project as a tax credit eligible production, and, at any time thereafter, upon request of the Director, the company must submit sufficient evidence of reviewable progress. Loan out companies must be registered with the Ohio Secretary of State.

**QUALIFIED SPEND:** Qualified spend consists of eligible expenditures made for goods and services purchased and consumed in Ohio related to: resident and nonresident (both above-the-line and below-the-line) wages; accommodations; set construction and operations; editing and related services; photography; sound synchronization; lighting; wardrobe, make-up, and accessories; film processing; transfer; sound mixing; special and visual effects; music; location fees; costs associated with the accountant's report; and, the purchase or rental of facilities and equipment. **Expenditures not listed above should be discussed with the Film Office PRIOR to submitting the application.**

**SUMMARY:** This program is administered on a first-come, first-served basis. The program provides for a fully refundable tax credit against the commercial activity tax or income tax equal to 30% of qualified spend and labor. The credit earned (or a portion of the credit) may also be transferred one time and the transferee must claim the credit in the same taxable year or tax period that the production company was authorized to claim the credit. Ohio also offers an incentive for training Ohio residents. The training incentive is a payment equal to 50% of the salaries paid to film and multimedia trainees employed in the program. While there is a state funding cap of \$40 million per fiscal year (July 1 - June 30), there is not a per project cap.

# OKLAHOMA

## OKLAHOMA FILM + MUSIC OFFICE

P.O. Box 52002, Oklahoma City, OK 73152-2002, [www.okfilmusic.org](http://www.okfilmusic.org)

**TAVA SOFSKY, DIRECTOR:** 405-230-8440, [tava.sofsky@travelok.com](mailto:tava.sofsky@travelok.com)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
35% +2% <sup>(1)</sup>	Rebate	Yes/No/No	No Cap	\$50k <sup>(2)</sup> \$25k	\$5M Per Fiscal Year (7/1 – 6/30)	Each Resident & ATL NR Loan Out <sup>(3)</sup>	No/Yes	Yes	Yes	6/30/2024	S 318 S 623 H 2580

<sup>(1)</sup> Earn an additional 2% of documented expenditures if a production company spends at least \$20,000 for the use of music created by an Oklahoma resident and recorded in Oklahoma or for the cost of recording songs or music in Oklahoma. <sup>(2)</sup> Minimum budget of \$50,000 and spend \$25,000 in-state. <sup>(3)</sup> For nonresidents, only fees paid to above-the-line workers contracted via their loan out company will qualify.

**REQUIREMENTS:** Apply at least 60 days but not more than 180 days PRIOR to the start of preproduction; provide evidence that 100% of the financing is in place 60 days prior to the start of principal photography; have a minimum budget of \$50,000; meet the minimum in-state spending requirement of at least \$25,000; and, provide evidence of a certificate of general liability insurance with a minimum coverage of \$1 million and a workers' compensation policy. Loan out companies must be registered with the Secretary of State.

**QUALIFIED SPEND:** Qualified spend includes: preproduction, production, and postproduction costs in Oklahoma; wages of residents or former residents providing below-the-line services in Oklahoma; payments made to resident above-the-line personnel (director, producer, Schedule F SAG, and writer); and, payments made to nonresident above-the-line personnel paid via their loan out company registered to do business with the Oklahoma Secretary of State. **No more than 25% of the total Oklahoma expenditures can be comprised of qualifying above-the-line payments.**

**SUMMARY:** This program is administered on a first-come, first-served basis. Oklahoma offers a rebate equal to 35% of qualified expenditures. While there is a state funding cap of \$5 million per fiscal year, there is not a limit on the rebate that may be earned by a project. **Payments for approved claims shall be made in the order in which the claims are approved by the Office, not to exceed \$5 million per fiscal year.** Oklahoma also offers a point-of-purchase (POP) sales tax exemption for sales of tangible property or services to a production company for use in an eligible production. However, the production company is not eligible to receive both the rebate payment and an exemption from sales tax. This incentive program is scheduled to sunset on June 30, 2024.

# OREGON

## GOVERNOR'S OFFICE OF FILM & TELEVISION

123 NE 3rd Avenue, Suite 210, Portland, OR 97232, [www.oregonfilm.org](http://www.oregonfilm.org)

**TIM WILLIAMS, EXECUTIVE DIRECTOR:** 971-254-4020, [tim@oregonfilm.org](mailto:tim@oregonfilm.org)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
OPIF <sup>(1)</sup> 20% Spend OPIF <sup>(1)</sup> 10% Wage +10% uplift <sup>(2)</sup>	Rebate	Yes/No/No	50% of Annual Funding	\$1M	\$12M 6/30/2017 \$14M 6/30/2018	Each Resident & Nonresident Earning < \$1M <sup>(4)</sup>	No/Yes	Yes	No <sup>(5)</sup>	12/31/2023	H 2191 H 3367 H 2171 S 1507
GOLR <sup>(3)</sup> + 6.2%				\$1M	NA					12/31/2017	

<sup>(1)</sup> Oregon Production Investment Fund (OPIF) - 20% on goods and services (not including wages), 10% on qualified resident and nonresident wages. <sup>(2)</sup> As of July 1, 2017, if at least 6 days and at least one more day than half the total shoot days in Oregon are shot outside the Portland Metro Zone, a 10% uplift on overall OPIF is available or for projects based inside the Portland Metro Zone which shoot outside the Portland Metro Zone as "distant locations" a capped per day travel and living rebate is available. <sup>(3)</sup> Greenlight Oregon Labor Rebate (GOLR) - A rebate equal to the Oregon income tax withheld (6.2% maximum). <sup>(4)</sup> All amounts paid to an individual or loan out company receiving compensation in excess of \$1 million are excluded and not eligible. <sup>(5)</sup> The rebate may be reduced by the cost incurred in obtaining an outside audit.

**REQUIREMENTS:** For the OPIF rebate, submit an application PRIOR to the start of production; enter into a contract with the Oregon Film & Video Office; and, meet the minimum in-state spending requirement of at least \$1 million for any single project or season of a TV series. Any costs incurred prior to submitting the application are ineligible. For the GOLR program, submit an application within 10 business days of the start of preproduction in Oregon; and, show that the production company will incur at least \$1 million of qualified expenditures. Commercial companies may aggregate the cost of each production during the calendar year to meet the minimum spend requirement of \$1 million for the GOLR program only. **Loan outs must be registered with the Secretary of State.**

**QUALIFIED SPEND:** Qualified spend consists of costs incurred during preproduction, production, and postproduction in Oregon including but not limited to: the purchase or rental of equipment; food and lodging; real property and permits; and, salaries, wages,

benefits and fees paid to each resident or nonresident individual or loan out company earning less than \$1 million for services provided in Oregon.

**SUMMARY:** This program is administered on a first-come, first-served basis. The OPIF program offers cash rebates of 20% on goods and services and 10% of Oregon-based payroll (including benefits such as vacation, health, and pension). Additionally, another 10% may be earned, bringing the incentive to 30% on spend and 20% on labor, if the criteria mentioned above is met. The annual funding cap is \$12 million for the 2017 fiscal year (June 30 - July 1) and \$14 million for each fiscal year thereafter. The per project cap is equal to 50% of the annual funding. **The GOLR rebate program is essentially a pass-back of the Oregon income tax withheld on qualifying payroll (up to a maximum of 6.2%) and, as such, it is not capped.** The OPIF and GOLR programs are scheduled to sunset December 31, 2023 and December 31, 2017, respectively.

# PENNSYLVANIA

## PENNSYLVANIA FILM OFFICE

400 North Street, 4th Floor, Harrisburg, PA 17120, [www.filminpa.com](http://www.filminpa.com)

**JANICE COLLIER, FILM TAX CREDIT MANAGER:** 717-720-1312, [jacollier@pa.gov](mailto:jacollier@pa.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
25% +5% <sup>(1)</sup>	Tax Credit	No/Yes/3yr	20% of the Annual Cap	60% of Budget Incurred in PA	\$60M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Subject to PA W/H <sup>(2)</sup>	No/Yes	Yes	Yes	None	S 97 H 761 H 465 H 1198

<sup>(1)</sup> An additional 5% of total qualified expenditures may be earned for a feature film, TV film, or TV series, which: is intended for a national audience; films at a qualified facility; and, meets the minimum stage filming requirements (MSFR). <sup>(2)</sup> The collective payments for all principal actors (loan out and/or direct hire) are capped at \$15 million.

**REQUIREMENTS:** No sooner than 90 days PRIOR to the start of principal photography, submit a complete application; and, **must incur at least 60% of total production expenses in Pennsylvania** (the Department has the discretion to waive the 60% requirement for feature films, TV films, or TV series with at least \$30 million in Pennsylvania production expense and that otherwise qualify for the additional 5%). In order to earn the additional 5% on qualified expenses, productions with at least \$30 million in Pennsylvania production expense must: build at least two sets and shoot a minimum of 15 days at a qualified facility; and, spend or incur at least \$5 million in direct expenditures relating to the use or rental of tangible property at or for services provided by a qualified facility. Productions with less than \$30 million in Pennsylvania production expense must: build at least one set and shoot a minimum of 10 days at a qualified facility; and, spend or incur at least \$1.5 million in direct expenditures relating to the use or rental of tangible property at or for services provided by a qualified facility. Both the applicant and all loan out companies must be registered to do business in Pennsylvania PRIOR to the start of principal photography. The application fee (not to exceed \$10,000) is equal to 0.2% of the tax credit amount and is nonrefundable

unless the application is rejected due to lack of state funds. Loan out companies must be registered with the Department of State.

**QUALIFIED SPEND:** Qualified spend includes: most costs incurred within Pennsylvania; and, resident and nonresident wages subject to Pennsylvania taxation. **Payments for services provided by principal actors, whether received directly or through a loan out company, are capped at \$15 million collectively.**

**SUMMARY:** This program is not administered on a first-come, first-served basis. The Film Office will approve projects based on an analysis of certain criteria. Pennsylvania offers a transferable tax credit of up to 30% on nearly all production expenses incurred in Pennsylvania. In any fiscal year, **the department may award up to 30% of the tax credits available in the next fiscal year, 20% of credits available in the second successive fiscal year, and 10% of credits available in the third successive fiscal year. The annual cap rises to \$65 million beginning with the 2018 fiscal year.**

# PUERTO RICO

DEMETRIO FERNANDEZ-MANZANO, FILM COMMISSIONER:

## PUERTO RICO FILM COMMISSION

355 F. D. Roosevelt Avenue, Suite 101, Hato Rey, PR 00918, [www.filminpuertorico.com](http://www.filminpuertorico.com)

[demetrio.fernandez@puertoricofilm.pr.gov](mailto:demetrio.fernandez@puertoricofilm.pr.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ACT NUMBER
40% Spend & Res Labor +10% Promo <sup>(1)</sup> +Up to 40% Bonus <sup>(1)</sup>	Tax Credit	No/Yes/Yes <sup>(2)</sup>	No Cap	\$50k Film \$25k Short/Docu	\$50M <sup>(3)</sup> Per Fiscal Year	Each Resident	No/No	Yes	Yes	6/30/2018	27 / 2011 140 / 2012 304 / 2012 69 / 2015
20% NR Labor	Tax Credit	No/Yes/Yes <sup>(2)</sup>	No Cap		No Cap	Each Nonresident	Yes 20% <sup>(4)</sup> /No				

<sup>(1)</sup> Earn an additional 10% of Puerto Rico (PR) production expenditures (excluding nonresident labor) when the main story occurs in and expressly mentions PR. It is possible to increase the tax credit to 90%, see details below. <sup>(2)</sup> Unlimited carryforward. <sup>(3)</sup> There is discretion to authorize more than \$50 million per year. <sup>(4)</sup> 20% withholding on all amounts paid to nonresidents (cast and crew).

**REQUIREMENTS:** Contact the Film Commissioner in advance to **schedule a pre-application conference in order to include preproduction, production, and/or postproduction expenses incurred from the date of the pre-application conference letter in the tax credit calculation**; submit an application PRIOR to the end of principal photography; pay a filing fee equal to 1% of the local spend; and, meet the minimum in-state spending requirement of at least \$50,000 for films and \$25,000 for short films and documentaries.

**QUALIFIED SPEND:** Qualified spend includes expenditures related to: budget items paid to a PR resident or a PR entity; resident and nonresident wages for both above-the-line and below-the-line workers; **development payments to PR resident companies and individuals and qualified nonresident individuals if 50% or more of principal photography is shot in PR**; and, the filing fee. There is no minimum principal photography requirement to qualify preproduction, production, and postproduction expenditures made in PR.

**SUMMARY:** This program is administered on a first-come, first-served basis. PR offers a transferable tax credit equal to 40% of the local spend and resident labor; and, 20% of all nonresident labor costs. **Payments representing wages, fringe benefits, per diems, or fees made to any nonresident (individual or loan out, cast or crew) for services rendered in PR are subject to 20% withholding.** Earn an additional 10% of PR production expenditures (excluding nonresident labor) when the main story occurs in and expressly mentions PR. A production company may also earn incremental bonuses totaling an additional 40% of PR expenditures (excluding nonresident labor) for hiring specified PR resident cast or crew, PROVIDED a PR resident producer or co-producer, under contract with the project, has the right to receive not less than 30% of the net profits of the film. The maximum incentives that may be earned on PR spend and resident labor, under this amendment, cannot exceed 90%. While there is an annual cap of \$50 million per year, there is no per project cap nor is there a limit on the tax credit that may be earned by a project for nonresident labor. Puerto Rico may provide hurricane insurance to select productions during the 2016 hurricane season. The incentive program is scheduled to sunset on June 30, 2018.

# RHODE ISLAND

## RHODE ISLAND FILM AND TELEVISION OFFICE

One Capitol Hill, 3rd Floor, Providence, RI 02908, [www.film.ri.gov](http://www.film.ri.gov)

**STEVEN FEINBERG, EXECUTIVE DIRECTOR:** 401-222-3456, [steven.feinberg@arts.ri.gov](mailto:steven.feinberg@arts.ri.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
25%	Tax Credit	No/Yes/3yr	\$5M <sup>(1)</sup>	\$100k <sup>(2)</sup>	\$15M Per Calendar Year	Each Resident & Nonresident	No/Yes	Yes	Yes	6/30/2021	H 7839 H 7323 H 7454

<sup>(1)</sup> The project cap will automatically be waived for a feature-length film or television series if funds are available at the time of initial certification. <sup>(2)</sup> In-state production budget.

**REQUIREMENTS:** PRIOR to the start of production activities in the state, submit an application for initial certification; start principal photography within 180 days of initial certification letter; **film at least 51% of principal photography days in Rhode Island or spend at least 51% of the final production budget in Rhode Island and employ at least five different individuals (may be either residents/nonresidents, direct hires/loan outs) during the production in Rhode Island;** and, meet the minimum in-state production budget of at least \$100,000. In addition to the requirements above, a documentary may also qualify if at least 51% of the total production days (including preproduction and postproduction) occur in Rhode Island. The production company must be incorporated or formed in Rhode Island. Loan out companies must be registered with the Secretary of State.

**QUALIFIED SPEND:** Qualified spend includes preproduction, production, and postproduction costs when incurred and paid within the state. **Tangible property must be acquired from or through a qualified vendor.** Resident and nonresident wages are eligible provided the services are performed in Rhode Island. Other costs that do not qualify include: those incurred prior to filing a completed initial certification application; travel

expenses for persons departing from Rhode Island; completion bond expenses; insurance expenses, including workers' compensation; and, any salaries and wages, including related benefits, to individuals who are located and performing services outside the state.

**SUMMARY:** This program is administered on a first-come, first-served basis. State-certified production costs are eligible for a 25% transferable tax credit provided the requirements listed above are met. Costs must be certified by a Rhode Island certified public accountant. There is a state funding cap of \$15 million per calendar year and **the maximum credit a project may earn is capped at \$5 million, which will automatically be waived for a feature-length film or television series if funds are available at the time of initial certification.** The Motion Picture Production Tax Credit program and the Music and Theatrical Production Tax Credit program may not award more than \$15 million combined in any given year. Musical and Theatrical Stage (MTS) productions may earn a transferable tax credit equal to 25% of the total production, performance, and transportation expenditures as defined. Each MTS production is limited to a credit not to exceed \$5 million. Both incentive programs are scheduled to sunset on June 30, 2021.

# SOUTH CAROLINA

## SOUTH CAROLINA FILM COMMISSION

1205 Pendleton Street, Room 225, Columbia, SC 29201, [www.filmsc.com](http://www.filmsc.com)

**TOM CLARK, FILM COMMISSIONER:** 803-737-0498, [tclark@scprt.com](mailto:tclark@scprt.com)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
30% Supplier 25% Resident Labor 20% NR Labor	Rebate	Yes/Yes/No	No Cap	\$1M	Yes <sup>(1)</sup> Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Earning < \$1M	Yes 2%/Yes	Yes	No	None	H 3152 S 163 H 5001

<sup>(1)</sup> The annual funding cap for the 2018 fiscal year is \$13.3 million.

**REQUIREMENTS:** PRIOR to the start of principal photography, submit the Qualifying Motion Picture Application to the Film Commission; start activities within 60 days of Qualifying Production Letter (QPL); **start principal photography within 30 calendar days of the date specified in the QPL**; and, meet the minimum in-state spending requirement of at least \$1 million in a single taxable year. To receive the sales tax exemption, the production company must spend at least \$250,000 within a 12-month period. Loan out companies must be registered with either the Department of Revenue or Secretary of State.

**QUALIFIED SPEND:** Qualified spend includes: salaries and wages of residents and nonresidents earning less than \$1 million in compensation; production expenditures made to South Carolina vendors; and, preproduction expenditures incurred up to 60 days PRIOR to principal photography. **Payments made to a loan out company, for services provided in South Carolina, are subject to 2% withholding.** With the exception of scouting expenses, any costs incurred prior to the date the production company agrees to the terms of the incentive offer are not eligible for the rebate.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Priority will be given to productions that hold the most promise for benefiting South Carolina. South Carolina offers a Supplier Rebate equal to 30% of production expenditures purchased from South Carolina suppliers. Generally, a South Carolina supplier is an entity that has: a full-time employee within the state; a physical location in the state other than a post office box; registered to pay South Carolina income and withholding taxes; registered to do business in the state; and, an intent to be permanently domiciled in the state. In addition, a wage rebate of 25% and 20% is offered on the wages of residents and nonresidents, respectively. **The wage rebate may be assigned to a single financial institution helping producers close their financing arrangements.** A production company planning to spend \$250,000 in South Carolina within 12 consecutive months may receive an exemption from all sales, use, and accommodation taxes on goods and services purchased, leased, or rented for the production by the production company. This exemption ranges from approximately 6% to 14% depending on the location.

# SOUTH DAKOTA

**SOUTH DAKOTA FILM OFFICE**

711 E. Wells Avenue, Pierre, SD 57501, [www.filmsd.com](http://www.filmsd.com)

**REBECCA CRUSE:** 605-773-3301, [rebecca.cruse@state.sd.us](mailto:rebecca.cruse@state.sd.us)

SOUTH DAKOTA DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.



## WE'LL GET YOU MONEY UP FRONT.

**PRODUCTION INCENTIVE FINANCING AVAILABLE**

Contact Deirdre Owens at 818-972-3201  
or [deirdre.owens@castandcrew.com](mailto:deirdre.owens@castandcrew.com)



**Cast & Crew**  
FINANCIAL SERVICES

# TENNESSEE

## TENNESSEE ENTERTAINMENT COMMISSION (TEC)

312 Rosa L Parks Avenue, 23rd Floor, Nashville, TN 37243, [www.tn.gov/film](http://www.tn.gov/film)

**BOB RAINES, EXECUTIVE DIRECTOR:** 615-741-3456, [tn.film@tn.gov](mailto:tn.film@tn.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
25%	Grant	Yes/No/No	No Cap	\$200k	\$2M <sup>(1)</sup> Per Fiscal Year (7/1 - 6/30)	1 <sup>st</sup> \$250k of Each Resident	No/Yes	Yes	Yes	None	S 3513 H 3839 H 1374

<sup>(1)</sup> An additional \$12.5 million was allocated in the 2017 fiscal year. Any funds remaining will roll over to the next year.

**REQUIREMENTS:** Apply, on Form A and Form A: Annex I, to the TEC for a Certificate of Conditional Eligibility anytime within four months PRIOR to the start of principal photography; enter into a grant contract with the Department of Economic and Community Development (ECD); begin principal photography within 120 days from the effective date in the grant contract; meet the minimum in-state spending requirement of at least \$200,000 per production/per episode; **incur all expenditures within a 12-month period;** upon the completion of principal photography, post a notice in local newspapers notifying the public of the need to file creditor claims with the production company by a specified date; and, within 18 months of the effective date in the grant contract, submit an independent accountant's report using Agreed Upon Procedures. Loan out companies must be registered with the Secretary of State.

**QUALIFIED SPEND:** Qualified spend includes expenditures related to: costs that are clearly and demonstrably incurred in Tennessee during preproduction, production, and postproduction; goods and services used in the state and purchased from a Tennessee vendor or resident; and, the first \$250,000 in wages, salaries, fees, per diem, and fringe

benefits paid to a Tennessee resident (whether paid to an individual or a loan out company). **Any expenditure incurred before the effective date in the fully executed contract will not qualify.**

**SUMMARY:** This program is not administered on a first-come, first-served basis. The Tennessee ECD Grants Committee shall have sole discretion of awarding the grant. Tennessee offers a 25% grant on qualified in-state expenditures. Upon review and approval from the ECD Grants Committee, production companies enter into a grant contract with the Tennessee ECD. In order to receive the production incentive, the production company must enter into a payment contract with the state and will also be required to submit: an invoice for 25% of the amount of adjusted qualified in-state expenditures listed in the independent auditor's report; a substitute W-9; and, an ACH form along with the required voided check or deposit slip. **Payment of the incentive will be made by direct deposit.**

# TEXAS

## OFFICE OF THE GOVERNOR, TEXAS FILM COMMISSION

1100 San Jacinto Boulevard, Suite 3-410, Austin, TX 78701, [www.texasfilmcommission.com](http://www.texasfilmcommission.com)

**STEPHANIE WHALLON, INCENTIVES PROGRAM MANAGER:** 512-463-9200, [film@gov.texas.gov](mailto:film@gov.texas.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
5% - 20% <sup>(1)</sup> +2.5% <sup>(2)</sup>	Grant	Yes/No/No	No Cap	\$250k Film/TV \$100k Comm/ Video	\$32M For Biennium Ending 8/31/2017	1 <sup>st</sup> \$1M of Each Resident	No/No	Yes	Yes <sup>(3)</sup>	None	H 873

<sup>(1)</sup> Projects with in-state spend of: \$250,000 but less than \$1 million earn 5%; \$1 million but less than \$3.5 million earn 10%; and, \$3.5 million or more earn 20%. <sup>(2)</sup> 25% of total shooting days must take place in an Underutilized or Economically Distressed Area (UEDA) of Texas to earn an additional 2.5% on total in-state spending. <sup>(3)</sup> A CPA audit is required if the grant is \$300,000 or more.

**REQUIREMENTS:** Electronically submit an application package to Texas Film Commission no earlier than 60 days and no later than 5pm Central Time five business days PRIOR to the first day of principal photography of the entire project whether or not it occurs in Texas; **complete at least 60% of shooting days in Texas; at least 70% of the total number of paid crew and at least 70% of the total number of paid cast, including extras, must be Texas residents;** and, meet the minimum in-state spending requirement of at least \$250,000 for film, television, and visual effects projects for film or television (\$250,000 per season for episodic television series) or \$100,000 for commercials, video games, and visual effects projects for commercials.

**QUALIFIED SPEND:** Qualified spend includes: the first \$1 million of wages paid to each Texas resident for work performed in Texas; and, payments made to companies domiciled in Texas for goods and services used in Texas that are directly attributable to the physical production. **Expenditures related to gross wages; per diem; employer paid FICA, SUI, and FUI; pension health and welfare contributions; and, paid vacation and holiday are all included for the purposes of calculating the \$1 million wage limitation.**

**SUMMARY:** This program is not administered on a first-come, first-served basis. The film commission will assess the economic impact of the project. Texas offers qualified projects a rebate of 5% - 20% based on the total Texas spending criteria set out above (which includes the first \$1 million of each resident's wage). Projects that complete at least 25% of their total shooting days in the UEDA of Texas are eligible to receive an additional 2.5% of total in-state spending. **The additional 2.5% applies to all eligible spending in all areas of Texas not just the expenses incurred within the UEDA.** A qualifying reality television or talk show project may earn 2.5% for the UEDA incentive (if qualified) in addition to: 5% if total Texas spending is at least \$250,000 but less than \$1 million; or, 10% if total Texas spending is \$1 million or more. A qualifying commercial may earn 2.5% for the UEDA incentive (if qualified) in addition to: 5% if total Texas spending is at least \$100,000 but less than \$1 million; or 10% if total Texas spending is \$1 million or more.

# SAN ANTONIO, TX

## SAN ANTONIO FILM

115 Plaza de Armas, Suite 102, San Antonio, TX 78205, [www.getcreativesanantonio.com](http://www.getcreativesanantonio.com)

210-207-6730, [filmsa@sanantonio.gov](mailto:filmsa@sanantonio.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	LEGISLATION
2.5%	Rebate	Yes/No/No	No Cap	\$250k Film/TV	\$250k <sup>(1)</sup> Per Fiscal Year (10/1 - 9/30)	1 <sup>st</sup> \$1M of Each Resident	No/No	Yes	No	None <sup>(2)</sup>	See Guidelines

<sup>(1)</sup> Any funds not awarded may be rolled over to the next year and will increase the cap accordingly. <sup>(2)</sup> Subject to yearly review.

**REQUIREMENTS:** Apply PRIOR to the twelfth day of principal photography; be approved for the Texas Moving Image Industry Incentive Program (TMIIP) PRIOR to the second day of principal photography; secure financing for production before applying; **80% of all principal photography days must occur within the Greater San Antonio Metropolitan area**, defined as within the counties of Atascosa, Bandera, Bexar, Comal, Guadalupe, Kendall, Medina, and Wilson; principal production office and primary hotel accommodations must be within City of San Antonio city limits; include required logo and text in the screen credits; and, submit other documentation as required.

**QUALIFIED SPEND:** **Qualified spend includes: the first \$1 million of wages paid to each Texas resident for work performed in Texas;** and, payments made to companies domiciled in Texas for goods and services used in Texas that are directly attributable to the

physical production. Expenditures related to gross wages; per diem; employer paid FICA, SUI, and FUI; pension health and welfare contributions; and, paid vacation and holiday are all included for the purposes of calculating the \$1 million wage limitation.

**SUMMARY:** This program is not administered on a first-come, first-served basis. The Supplemental San Antonio Film Incentive (SSAI) committee will assess the economic impact of the project, the benefit to the city for tourism, and whether the production portrays San Antonio in a positive light. Qualified projects will receive a rebate equal to 2.5% of approved Texas spend (as verified by the Texas Film Commission). **This incentive is in addition to the TMIIP provided by the state and will be distributed after the TMIIP has been awarded.**

# US VIRGIN ISLANDS

FILM USVI (US VIRGIN ISLANDS DEPT. OF TOURISM)

2318 Kronprindsens Gade, PO Box 6400, St. Thomas, USVI 00804, [www.filmusvi.com](http://www.filmusvi.com)

LUANA WHEATLEY, FILM DIRECTOR: 340-775-1444, [lawheatley@usvitourism.vi](mailto:lawheatley@usvitourism.vi)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
10%-17% Resident Labor 9% QPE <sup>(1)</sup> +10% Promo <sup>(2)</sup> +10% St. Croix <sup>(3)</sup>	Tax Credit Rebate Rebate Rebate	No/Yes/Yes <sup>(4)</sup> Yes/No/No Yes/No/No Yes/No/No	No Cap \$500k <sup>(5)</sup> No Cap No Cap	\$250k	\$2.5M Minimum Per Calendar Year	1 <sup>st</sup> \$500k of Each Resident	No/No	Yes	Yes	None	Act No.7728 Act No.7751

<sup>(1)</sup> Qualified Production Expenditures, as defined. <sup>(2)</sup> Earn an additional rebate equal to 10% of total QPE if a qualified USVI promotion is included. <sup>(3)</sup> Earn an additional rebate equal to 10% of total QPE if qualified production activities take place on the island of St. Croix. <sup>(4)</sup> The carryforward is expected to be five years but is being addressed in the rules and regulations which were still being drafted at time of publication. <sup>(5)</sup> Nonresident companies may earn a maximum QPE rebate of \$500,000 per project; resident companies have a cap of \$1,050,000, in the aggregate, for three projects per annum on all tax credits and rebates.

**REQUIREMENTS:** Be a resident production company or a non-Virgin Islands entity licensed to do business in the USVI; submit a complete application, along with a nonrefundable application fee of \$500 (pending approval of the rules and regulations), to the Economic Development Authority (who then has 42 business days in which to approve); **begin production no later than 180 days after approval**; meet the minimum qualified spend of \$250,000; see that a minimum of 20% of the workforce (including extras, day players, and up to three paid interns) are USVI residents; agree that a member of the executive production crew be available to speak to local schools where practicable; and, include a screen credit.

**QUALIFIED SPEND:** Qualified Production Expenditures (QPE) include costs for preproduction (including scouting activities) production, and postproduction incurred in the USVI which are directly used in a qualified production activity; **the first \$500,000 of each resident employee's (or loan out's) salary, wage, or other compensation, including related benefits**; airfare if purchased through a USVI based travel company;

insurance costs and bonding fees if purchased through an insurance agency licensed in the USVI; and, other direct costs of producing the project in accordance with generally accepted entertainment industry practices.

**SUMMARY:** This program is administered on a first-come, first-served basis. A qualified production company may access one or more of the incentives offered. The applicable percentage for the transferable tax credit incentive is based on the number of USVI residents that make up the workforce. Earn 10%, 15%, or 17% of the first \$500,000 paid to each USVI resident when the workforce is made up of 20% to 25%, 25.1% to 30%, or more than 30% of USVI residents, respectively. Additionally, a production company may earn a 9% rebate on Qualified Production Expenditures (which includes the first \$500,000 of each resident's wage). **USVI offers a bonus equal to 10% of total QPE if an approved production includes a qualified USVI promotion PLUS another 10% of total QPE if the production activities take place in St. Croix.**

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
20% or 20% + 5%	Tax Credit	Yes/No/No	No Cap	≥ \$200k  \$1M	\$6.79M <sup>(1)</sup> Per Fiscal Year (7/1 - 6/30)	Each Resident & Nonresident <sup>(2)</sup>	No/Yes	Yes	Yes	None <sup>(3)</sup>	S 14 H 99 H 162 H 3

<sup>1)</sup> A one-time appropriation of an additional \$2 million was granted for the 2017 fiscal year. <sup>(2)</sup> For nonresidents, only the Utah withholding tax paid to the State of Utah is eligible for the incentive. <sup>(3)</sup> The program will be reviewed on or before October 1, 2019 and every five years thereafter.

**REQUIREMENTS:** Apply PRIOR to the start of principal photography in Utah; demonstrate the project is 100% financed and there is a plan for distribution; meet the minimum in-state spending requirement of at least \$200,000; and, see that at least 85% of the cast and crew (excluding extras) are Utah residents. Productions spending \$1 million or more in-state may earn 20% without the cast and crew restriction. **There are two options available for a production to earn the additional 5% for a total of 25%.** Option 1: meet the minimum in-state spending requirement of at least \$1 million and see that at least 85% of the cast and crew (excluding extras, five principal cast members, two creative/executive producers, and a director) are Utah residents. Option 2: meet the minimum in-state spending requirement of \$7.5 million PLUS one of the following: see that at least 70% of the cast and crew (excluding extras, five principal cast members, two creative/executive producers, and a director) are Utah residents; verify that at least 51% of the project dollars left in the state were spent in rural areas of Utah; or, provide significant promotional opportunity for the State of Utah as mutually agreed upon. Loan out companies must be registered with the Department of Commerce.

**QUALIFIED SPEND:** Qualified spend includes expenditures made in Utah and subject to: corporate, business income or franchise tax for a Utah business; personal income tax for a nonresident; or, sales and use tax, notwithstanding any sales and use tax exemption allowed. **Payments to a loan out company registered to do business in Utah may qualify but only to the extent of the amount of withholding made on payments between the loan out and the loaned out individual.**

**SUMMARY:** This program is administered on a first-come, first-served basis. Utah offers a 20% fully refundable tax credit with the opportunity to earn an additional 5% subject to meeting certain requirements listed above. **Utah uses the term “dollars left in the state” to define qualifying expenditures.** As such, this term limits the amount that qualifies on payments made to loan outs and nonresident workers to the income tax paid or withheld from such payments. While there is a state funding cap of \$6.79 million per fiscal year, there is not a limit on the tax credit that may be earned by a project. Any unused funds at the end of the fiscal year will roll over to the next year.

# VERMONT

**AGENCY OF COMMERCE AND COMMUNITY DEVELOPMENT**

1 National Life Drive, Davis Building - 6th Floor, Montpelier, VT 05620, [accd.vermont.gov](http://accd.vermont.gov)

**JOAN GOLDSTEIN, COMMISSIONER:** 802-272-2399, [joan.goldstein@vermont.gov](mailto:joan.goldstein@vermont.gov)

VERMONT DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.

A photograph of a small, lush tropical island with white sand beaches and turquoise water, serving as a background for the bottom half of the advertisement.

## WE KNOW WHERE TAX INCENTIVES ARE HIDDEN.

**PRODUCTION INCENTIVE ADMINISTRATION AVAILABLE.**

Contact Joe Bessacini at 818-480-4427  
or [joe.bessacini@castandcrew.com](mailto:joe.bessacini@castandcrew.com)

# VIRGINIA

## VIRGINIA FILM OFFICE

901 East Cary Street Suite 900, Richmond, VA 23219, [www.filmvirginia.org](http://www.filmvirginia.org)

**ANDY EDMUNDS, DIRECTOR:** 800-854-6233, [andy@virginia.org](mailto:andy@virginia.org)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
15% or 20% <sup>(1)</sup> +10% or 20% <sup>(2)</sup>	Tax Credit	Yes/No/No	At the Discretion of the Film Office	\$250k \$250k	\$6.5M Per Fiscal Year (7/1 - 6/30) \$6M <sup>(4)</sup>	1 <sup>st</sup> \$1M of Each Resident & Nonresident Discretionary	No/No	Yes	Yes	12/31/2018	H 861 H 460 S 1320 H 1301
Discretionary <sup>(3)</sup>	Grant	NA		\$0			No/No	Yes	Yes	None	

<sup>(1)</sup> 20% if the production is filmed in an economically distressed area of Virginia. <sup>(2)</sup> An additional 10% or 20% of resident wages if total production costs are between \$250,000 to \$1 million or exceed \$1 million, respectively. <sup>(3)</sup> The amount of the grant is determined by the Governor. <sup>(4)</sup> \$6 million for biennium ending June 30, 2018.

**REQUIREMENTS:** For the tax credit program, **apply on forms prescribed by the Film Office at least 30 days PRIOR to the start of principal photography in Virginia;** enter into an agreement with the Film Office; meet the minimum in-state spending requirement of at least \$250,000; and, show a best faith effort was made to film at least 50% of principal photography in Virginia. For the grant program, apply at least 30 days PRIOR to principal photography; publish a joint public announcement with the Governor; demonstrate 100% financing is in place at the time the grant is requested; and, commence physical production within 6 months following the submission of the application.

**QUALIFIED SPEND:** For the tax credit program, qualified spend includes: goods and services leased or purchased in Virginia (**for goods with a purchase price of \$25,000 or more, the eligible amount is the purchase price less the fair market value at the time the production is completed**); and, the first \$1 million of salary paid to each resident or nonresident or their loan out company. For the grant program, certain negotiated deliverables can be considered for eligibility.

**SUMMARY:** This program is administered on a first-come, first-served basis. Virginia offers a refundable tax credit equal to 15% or 20% of qualifying expenditures in Virginia including the first \$1 million of salary for each individual whether a resident or nonresident. An additional refundable credit equal to 10% of the total aggregate payroll for Virginia residents may be earned when total production costs in Virginia are at least \$250,000 but not more than \$1 million. This additional credit is increased to 20% of the aggregate payroll for Virginia residents when total production costs in Virginia exceed \$1 million. A production may also earn an additional 10% of payroll paid to Virginia residents employed for the first time as actors or crew members. If a production continues for more than one year, a separate application for each tax year the production continues must be submitted. **Virginia also offers a grant program that is completely discretionary.**

# WASHINGTON

## WASHINGTON FILMWORKS (WF)

1411 Fourth Avenue, Suite 420, Seattle, WA, 98101, [www.washingtonfilmworks.org](http://www.washingtonfilmworks.org)

**AMY LILLARD, EXECUTIVE DIRECTOR:** 206-264-0667, [amy@washingtonfilmworks.org](mailto:amy@washingtonfilmworks.org)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
Up to 30% or 35% <sup>(1)</sup> Up to 15% BTL NR Labor <sup>(2)</sup>	Rebate	Yes/No/No	No Cap	\$500k Film \$300k Per TV EPS \$150k Comm	\$3.5M Per Calendar Year	Each Resident & BTL Nonresident <sup>(2)</sup>	No/No	Yes	No	6/30/2017	S 5539

<sup>(1)</sup> See Summary below. <sup>(2)</sup> Productions with a workforce made up of at least 85% Washington residents may earn a rebate of up to 15% on the labor costs of each nonresident below-the-line worker earning \$50,000 or less.

**REQUIREMENTS:** PRIOR to the start of principal photography, apply for and receive a Funding Letter of Intent and enter into a contract with WF; begin principal photography within 120 days (45 days for commercials) after receiving the Funding Letter of Intent; sign and return a WF production agreement within two weeks of the Funding Letter of Intent's date; meet the minimum in-state spending requirement of \$500,000 for "motion pictures", \$300,000 per episode for television series, or \$150,000 for commercials; submit the Completion Package within 60 days (45 days for commercials) of completing principal photography; file a completed survey with the Department of Commerce; and, provide WF with promotional materials and a viewable copy of the final production. **Postproduction budgets may not exceed 30% of the total qualified Washington state spend.** There is a \$5,000 administrative review fee for motion pictures and episodic series (fee applies to the review of each episode) and \$2,500 for commercial productions.

**QUALIFIED SPEND:** Qualified spend consists of: expenditures incurred in Washington during preproduction, production, and postproduction; salaries or wages, fringe benefits, health insurance, and retirement benefits of residents; and, labor costs of certain below-

the-line nonresident workers earning \$50,000 or less if the production's workforce consists of at least 85% Washington residents. **Compensation for nonresident above-the-line workers, production assistants, executive assistants, or extras will not qualify.** Preproduction expenditures incurred up to three months prior to the date of the Funding Letter of Intent for motion pictures/television projects (six weeks for commercials) will be considered for funding assistance.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Funding is based on the economic opportunities for Washington communities and businesses. Washington offers a rebate of up to 30% for "motion pictures" (as defined) and television series with less than six episodes; up to 35% for television series with at least six episodes; and, up to 15% for commercial productions. **Commercial applicants who have not worked in Washington State previously and are using a Washington based production company are eligible for a one-time rebate of 25%.** This incentive program is scheduled to sunset on June 30, 2017.

# WEST VIRGINIA

## WEST VIRGINIA FILM OFFICE

90 MacCorkle Avenue S.W., South Charleston, WV 25303, [www.wvfilm.com](http://www.wvfilm.com)

**PAMELA HAYNES, DIRECTOR:** 304-957-9382, [pamela.j.haynes@wv.gov](mailto:pamela.j.haynes@wv.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
27% +4% <sup>(1)</sup>	Tax Credit	No/Yes/2yr	No Cap	\$25k	\$5M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Subject to WV Tax	No/Yes	Yes	Yes	None	S 610 H 2514 H 4377

<sup>(1)</sup> Earn an additional 4% of total qualified spend if 10 or more West Virginia residents (talent or above-the-line/below-the-line crew) are employed full-time during principal photography.

**REQUIREMENTS:** File an application with the Film Office; **begin principal photography within 120 days of approval**; meet the minimum in-state spending requirement of at least \$25,000; provide verification of West Virginia residency if claiming the additional 4%; and, agree that the project adhere to the provisions of the statute and legislative rules, including that the project does not (a) contain filming of sexually explicit conduct of minors, (b) contain obscene matter or sexually explicit conduct as defined by West Virginia law, and (c) contain content that portrays the state in a significantly derogatory manner. Loan out companies must be registered with the Secretary of State and the State Tax Department.

**QUALIFIED SPEND:** Qualified spend includes: direct production expenditures incurred in West Virginia or with a West Virginia vendor; payment of wages, fees, and costs related to fringe benefits provided for talent, management, or labor to a person that is subject to West Virginia income tax; and, payments to a loan out corporation if subject to West Virginia income tax.

**SUMMARY:** This program is administered on a first-come, first-served basis. The West Virginia incentive allows for a 27% transferable tax credit. **An additional 4% may be earned on the total qualified expenditures if 10 or more West Virginia residents (including talent and above-the-line and below-the-line crew) are employed full-time during principal photography.** If the jobs threshold is met for purposes of the 4% extra allowance, then the additional tax credit applies to all qualified expenditures attributable to the qualified project and is not limited to costs incurred only during principal photography. The minimum spend is \$25,000 and all claims must be accompanied by an expense verification report prepared by an independent certified public accountant following agreed upon procedures. While there is a funding cap of \$5 million per fiscal year, there is not a limit on the tax credit that may be earned by a project. The Tax Commissioner shall not seek recourse against the transferee for any portion of the credit that may be subsequently disqualified. In addition to the tax credits, an applicant may also take advantage of a separate incentive that allows an exemption from the 6% state sales tax on qualified purchases and rentals.

# WISCONSIN

**FILM WISCONSIN**

211 N. Broadway Street, Green Bay, WI 54303, [www.filmwisconsin.net](http://www.filmwisconsin.net)

**JAY SCHILLINGER, PRESIDENT:** 920-360-8827, [info@filmwisconsin.net](mailto:info@filmwisconsin.net)

WISCONSIN DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.



## OPT IN FOR INFO

PLEASE INCLUDE: **YOUR NAME, COMPANY NAME, TITLE AND PHONE NUMBER.**

Send an email to **[productionincentives@castandcrew.com](mailto:productionincentives@castandcrew.com)**  
with the word "UPDATES" in the subject field to receive the latest  
motion picture and television production incentive updates.



# WYOMING

## WYOMING FILM OFFICE

5611 High Plains Road, Cheyenne, WY 82007, [www.filmwyoming.com](http://www.filmwyoming.com)

**CAMERON ROSS, STRATEGIC PARTNERSHIPS SR. MANAGER:** 307-777-2853, [cameron.ross@wyo.gov](mailto:cameron.ross@wyo.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	CPA AUDIT	SUNSET DATE	ENACTED BILL NUMBER
12% - 15%	Rebate	Yes/No/No	No Cap	\$200k	\$282k For Biennium Ending 6/30/2018	Each Resident	No/No	Yes	No	6/30/2018	H 71 H 45 H 127 S 1

**REQUIREMENTS:** Enter into an agreement with Wyoming Travel & Tourism; and, meet the minimum in-state spending requirement of at least \$200,000.

**QUALIFIED SPEND:** Qualified spend includes expenditures for: goods and services purchased, leased, or employed from a vendor or supplier who is located and doing business in the state; rents for real and personal property located in Wyoming; and, salaries and employment benefits for services performed in Wyoming by residents of Wyoming.

**SUMMARY:** This program is administered on a first-come, first-served basis. The production must meet the minimum in-state spending requirement of \$200,000 and use a storyline that is set in Wyoming to earn the full 15% cash rebate. Otherwise, the production may earn 14% by providing behind the scenes footage highlighting Wyoming locations used in the project or 13% by using Wyoming props and product placement. **While there is a state funding cap of \$900,000 per biennium, there is not a limit on the rebate that may be earned by a project.** Unused funds may roll over to the next year. This incentive program is scheduled to sunset June 30, 2018.



**INTERNATIONAL**



# PROJECTS

## PROJECTS AT-A-GLANCE: INTERNATIONAL

COUNTRY	ANIMATION	AWARD SHOWS	COMMERCIALS	DOCUMENTARIES	GAME SHOWS	INDUSTRY/ CORPORATE TRAINING	INFOMERCIALS	INTERACTIVE MEDIA & VIDEO GAMES	INTERACTIVE WEBSITE	INTERNET BROADCASTS	INTERSTITIALS	MUSIC VIDEOS	NEWS	REALITY SHOWS	SPORTING EVENTS	TALK SHOWS	TRAILERS	VISUAL EFFECTS	WEBISODES
Australia	Yes	No	No	Yes	No	No	No	No	No	Yes	No	No	No	(2)	No	No	(9)	Yes	No
Canada -Federal	Yes	No	No	Yes	No	No	No	No	No	(1)	No	(1)	No	(1)	No	No	No	(1)	Yes
Alberta	Yes	(1)	No	Yes	No	No	No	(3),(9)	(9)	Yes	No	Yes	No	Yes	(1)	No	(1)	Yes	Yes
British Columbia	Yes	No	No	Yes	No	No	No	No	No	(5)	Yes	No	No	(5)	No	No	No	Yes	Yes
Manitoba	Yes	No	No	Yes	No	No	No	No	No	(1)	No	No	No	(1)	No	No	No	Yes	Yes
Newfoundland & Labrador	(6)	No	No	Yes	No	No	No	No	No	(1)	No	No	No	(1)	No	No	No	No	(1)
Northwest Territories	Yes	No	(4)	Yes	No	No	No	Yes	No	No	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes
Nova Scotia	No	No	No	Yes	No	No	No	No	No	Yes	No	Yes	No	No	No	No	No	No	Yes
Ontario	Yes	No	No	Yes	No	No	No	(7)	(7)	No	No	No	No	No	No	No	No	Yes	(7)

(1) Case-by-case; contact the film office to evaluate project criteria (2) May qualify for the Location or PDV Offset (3) Interactive Media qualifies; video games do not qualify (4) Qualifies for the Travel Rebate only (5) Contact film office for definition (6) Qualifies if there is a Canadian Broadcasting License (7) May qualify for the Ontario Interactive Digital Media Tax Credit; contact Ontario Media Development Corporation (8) Qualifies if it meets the requirements for feature films or TV series (9) Qualifies only if in conjunction with a qualifying project (10) Qualifies if scripted and fictional (11) Qualifies for PDV grant (12) Must be a feature film, short film, or "TV" movie; episodic series are not eligible (13) E-learning.

# PROJECTS

## PROJECTS AT-A-GLANCE: INTERNATIONAL

COUNTRY	ANIMATION	AWARD SHOWS	COMMERCIALS	DOCUMENTARIES	GAME SHOWS	INDUSTRY/ CORPORATE TRAINING	INFOMERCIALS	INTERACTIVE MEDIA & VIDEO GAMES	INTERACTIVE WEBSITE	INTERNET BROADCASTS	INTERSTITIALS	MUSIC VIDEOS	NEWS	REALITY SHOWS	SPORTING EVENTS	TALK SHOWS	TRAILERS	VISUAL EFFECTS	WEBISODES
Québec	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No
Yukon	(1)	No	(4)	Yes	No	No	No	(1)	(1)	No	No	Yes	No	Yes	No	No	(1)	Yes	(1)
Colombia	Yes	No	No	Yes	No	No	No	No	No	(12)	No	No	No	No	No	No	No	(9)	No
Croatia	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Czech Republic	(8)	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	(9)	No
Dominican Republic	Yes	No	No	Yes	No	No	No	No	No	No	No	Yes	No	Yes	No	No	No	Yes	No
France	Yes	No	No	No	No	No	No	No	No	(10)	No	Yes	No	No	No	No	No	Yes	(10)
Germany	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Hungary	Yes	No	No	Yes	No	No	No	(1)	No	No	No	No	No	No	No	No	No	Yes	No

(1) Case-by-case; contact the film office to evaluate project criteria (2) May qualify for the Location or PDV Offset (3) Interactive Media qualifies; video games do not qualify (4) Qualifies for the Travel Rebate only (5) Contact film office for definition (6) Qualifies if there is a Canadian Broadcasting License (7) May qualify for the Ontario Interactive Digital Media Tax Credit; contact Ontario Media Development Corporation (8) Qualifies if it meets the requirements for feature films or TV series (9) Qualifies only if in conjunction with a qualifying project (10) Qualifies if scripted and fictional (11) Qualifies for PDV grant (12) Must be a feature film, short film, or "TV" movie; episodic series are not eligible (13) E-learning.

# PROJECTS

## PROJECTS AT-A-GLANCE: INTERNATIONAL

COUNTRY	ANIMATION	AWARD SHOWS	COMMERCIALS	DOCUMENTARIES	GAME SHOWS	INDUSTRY/ CORPORATE TRAINING	INFOMERCIALS	INTERACTIVE MEDIA & VIDEO GAMES	INTERACTIVE WEBSITE	INTERNET BROADCASTS	INTERSTITIALS	MUSIC VIDEOS	NEWS	REALITY SHOWS	SPORTING EVENTS	TALK SHOWS	TRAILERS	VISUAL EFFECTS	WEBISODES
Iceland	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	(8)
Italy - Film	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No
Italy - TV	Yes	No	No	Yes	No	No	No	No	No	Yes	No	No	No	No	No	No	No	Yes	No
Malaysia	Yes	No	Yes	Yes	Yes	No	No	No	No	No	No	No	No	Yes	No	No	Yes	Yes	No
New Zealand	Yes	No	No	Yes	(1)	No	No	No	No	Yes	No	No	No	Yes	No	No	(9)	(11)	Yes
South Africa	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No
South Korea	No	No	No	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	Yes
United Kingdom - Film	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No
United Kingdom - High-End TV	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No

(1) Case-by-case; contact the film office to evaluate project criteria (2) May qualify for the Location or PDV Offset (3) Interactive Media qualifies; video games do not qualify (4) Qualifies for the Travel Rebate only (5) Contact film office for definition (6) Qualifies if there is a Canadian Broadcasting License (7) May qualify for the Ontario Interactive Digital Media Tax Credit; contact Ontario Media Development Corporation (8) Qualifies if it meets the requirements for feature films or TV series (9) Qualifies only if in conjunction with a qualifying project (10) Qualifies if scripted and fictional (11) Qualifies for PDV grant (12) Must be a feature film, short film, or "TV" movie; episodic series are not eligible (13) E-learning.

# INCENTIVES AT-A-GLANCE: INTERNATIONAL

COUNTRY	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	AUDIT	SUNSET DATE	LEGISLATION
Australia	40% or 20% PO* 30% PDV* 16.5% LO*	Tax Credit Tax Credit Tax Credit	Yes/No/No Yes/No/No Yes/No/No	No Cap No Cap No Cap	500k/1M* 500k* 15M*	No Cap No Cap No Cap	Each Resident & Nonresident*	No/No	Yes	None	ITAA 1997 - Division 376
Canada - Federal	16% Resident Labor Only	Tax Credit	Yes/No/No	No Cap	> 1M Film* TV ≥ 30 min > 200k* TV < 30 min > 100k*	No Cap	Each Resident	No/No	No	None	Section 125.5 Regulation Section 9300
Alberta	25% Stream II +1%*	Grant	Yes/No*/No	5M	> 50k With Commercial License	No Cap	Each Resident	No/No	Yes*	None	See Guidelines
British Columbia	28%* Resident Labor +6% Regional +6% Distant +16%* DAVE	Tax Credit	Yes/No/No	No Cap	> 1M Film* TV ≥ 30 min > 200k* TV < 30 min > 100k*	No Cap	Each Resident	No/No	No	None	Part 5 BC
Manitoba	45% - 65% Labor or 30% Spend	Tax Credit Tax Credit	Yes/No/No Yes/No/No	No Cap No Cap	0 0	No Cap No Cap	Each Resident & BTL "Deemed" Nonresident*	No/No	No*	12/31/19	Section 7.5(1) - 7.9

Amounts shown are in local currency. \*See country detail page for further explanation.

# INCENTIVES AT-A-GLANCE: INTERNATIONAL

COUNTRY	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	AUDIT	SUNSET DATE	LEGISLATION
Newfoundland & Labrador	Lesser of: 40% Eligible Labor or 25% Prod Costs	Tax Credit	Yes/No/No	4M Per 12-Month Period	0	No Cap	Each Resident & "Deemed" Nonresident	No/No	Yes*	12/31/18	Section 45 Reg. 3/99
		Tax Credit	Yes/No/No		0	No Cap					
Northwest Territories	20% Spend & BTL Resident Labor +15% Resident Labor* +15% Spend o/s City Limits  10% or 30% Travel	Rebate	Yes/No/No	No Cap	100k	100k 3/31/2017 100k 3/31/2018	Each BTL Resident	No/No	No	3/31/18	See Guidelines
				10k							
Nova Scotia	25% Spend & Resident Labor +2% Regional Bonus* +1% Shooting Day Bonus* +1.5%-3% Content*	Rebate	Yes/No/No	4M	25k	11.5M 3/31/2017	Up to 150k Rebate Per Resident	No/No	Yes*	3/31/21	See Guidelines
Ontario	21.5% OPSTC*	Tax Credit	Yes/No/No	No Cap	>1M Film/MOW 100k/200k TV*	No Cap	Each Resident	No/No	No	None	Section 92
	+18% OCASE*	Tax Credit	Yes/No/No	No Cap		No Cap	Each Resident	No/No	No	None	Section 90

Amounts shown are in local currency. \*See country detail page for further explanation.

# INCENTIVES AT-A-GLANCE: INTERNATIONAL

COUNTRY	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	AUDIT	SUNSET DATE	LEGISLATION
Québec	20% +16% CASE*	Tax Credit	Yes/No/No	No Cap	> 1M Film* 100k/200k TV*	No Cap	Each Resident & Nonresident*	No/No	No	None	1129.4.0.5 - 1129.4.0.8
Yukon	Up to 50% Travel Costs* Up to 25% BTL Resident & Spend* Up to 25% Trainer Wages	Rebate	Yes/No/No	No Cap*	0	No Cap*	Each BTL Resident	No/No	No	None	NA
Colombia	40%* 20%*	Rebate	Yes/No/No	No Cap	1.241B	25B 12/31/2016	Each Resident*	NA/NA	Yes	7/8/22	Law 1556 of 2012
Croatia	20%	Rebate	Yes/No/No	4M*	2M Film 1M TV 750k EPS 300k Docu*	20M* Per Calendar Year	Croatian Tax Residents	No/No	Yes	12/31/19	Article 39 - Law on Audiovisual Activities
Czech Republic	20% Local Spend 66% on NR withholding*	Rebate	Yes/No/No	No Cap	15M Film/TV 10M Anim Series 8M TV EPS 2M Docu	800M Per Calendar Year	Each Resident & Nonresident Withholding Tax*	No/No	Yes	None	496/2012

Amounts shown are in local currency. \*See country detail page for further explanation.

# INCENTIVES AT-A-GLANCE: INTERNATIONAL

COUNTRY	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	AUDIT	SUNSET DATE	LEGISLATION
Dominican Republic	25%	Tax Credit	No/Yes/3yr	No Cap	500k*	No Cap	Each Resident & Nonresident	Yes 27%/Yes	Yes	6/14/21*	Law 108-10
France	30%	Tax Credit	Yes/No/No	30M	1M or ≥50% of budget <2M	No Cap	Each French/European Resident or Citizen	No/No	Yes	None	Article 220 Quaterdecies of General Tax Code
Germany	20%	Grant	Yes/No/No	4M*	2M Animated 1M Film 200k Docu	50M 12/31/2016	Each Resident & Nonresident Subject to Tax	No/No	Yes	12/31/16	See Guidelines
Hungary	25%	Rebate	Yes/No/No	No Cap	0	122B Until Expended*	Each Resident & Nonresident*	No/No	No*	12/31/19	Act II of 2004 on Motion Picture
Iceland	20%*	Rebate	Yes/No/No	No Cap	0	1.137B* 12/31/2016	Each Resident & Nonresident Subject to Tax	No/Yes	Yes	12/31/21	43/1999

Amounts shown are in local currency. \*See country detail page for further explanation.

# INCENTIVES AT-A-GLANCE: INTERNATIONAL

COUNTRY	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	AUDIT	SUNSET DATE	LEGISLATION
Italy - Film	25%	Tax Credit	No/No/10yr*	No Cap*	0	140M Per Calendar Year*	Each Resident & Nonresident	No/No	Yes	None	Finance Law of 2008 No. 244/2007
Italy - High-End TV	25%	Tax Credit	No/No/10yr*	No Cap*	0*	140M Per Calendar Year*	Each Resident & Nonresident	No/No	Yes	None	Ministerial Decree 5 February 2015 Chapter I, III, & IV
Malaysia	30%	Rebate	Yes/No/No	No Cap	5M Film 385k TV* 1.5M Post Only	No Cap	1 <sup>st</sup> 7.5M of Each Nonresident & 1 <sup>st</sup> 100k Each Resident	No/No	Yes	None	See Guidelines
New Zealand	20% + 5%*	Grant	Yes/No/No	No Cap	15M Film* 4M TV/Other*	No Cap	Each Resident & Nonresident*	No/No	Yes	None	See NZSPG Criteria
	20% PDV*	Grant	Yes/No/No	No Cap	500k PDV*	No Cap			Yes		
South Africa	20% +2.5% or 5%*	Rebate	Yes/No/No	50M*	12M*	300M Per Fiscal Year (4/1 - 3/31)	Each Resident/Citizen	Yes 15%/No	Yes	3/31/17	See Guidelines
	17.5% or 20%*	Rebate	Yes/No/No	50M*	1.5M*				Yes		

Amounts shown are in local currency. \*See country detail page for further explanation.

# INCENTIVES AT-A-GLANCE: INTERNATIONAL

COUNTRY	INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	AUDIT	SUNSET DATE	LEGISLATION
South Korea	20%* 25%* 30%*	Rebate	Yes/No/No	No Cap	$\geq 100M \leq 500M^*$ $> 500M \leq 2B^*$ $> 2B^*$	2.4B 12/31/2016	Each Resident	No/No	Yes	None	See Guidelines
United Kingdom - Film	25%	Tax Credit	Yes/No/Yes	No Cap	10% UK Core Expenditure	No Cap	Each Resident & Nonresident	No/No	Yes*	None	Finance Act 2006 - C.3, Sch.4, & Sch.5
United Kingdom - TV	25%	Tax Credit	Yes/No/Yes	No Cap	10% UK Core Expenditure*	No Cap	Each Resident & Nonresident	No/No	Yes*	None	CTA 2009 - Part 15A

Amounts shown are in local currency. \*See country detail page for further explanation.

# AUSTRALIA

## AUSFILM - LOS ANGELES OFFICE

2029 Century Park East, Suite 3150, Los Angeles, CA 90067, [www.ausfilm.com.au](http://www.ausfilm.com.au)

**KATE MARKS, EXECUTIVE VICE PRESIDENT, INTERNATIONAL PRODUCTION:** 310-229-2360, [kate.marks@ausfilm.com](mailto:kate.marks@ausfilm.com)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (AUD)	MINIMUM QAPE (AUD)	FUNDING CAP (AUD)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
40% or 20% PO <sup>(1)</sup> 30% PDV <sup>(1)</sup> 16.5% LO <sup>(1)</sup>	Tax Credit Tax Credit Tax Credit	Yes/No/No Yes/No/No Yes/No/No	No Cap No Cap No Cap	500k/1M <sup>(2)</sup> 500k <sup>(2)</sup> 15M <sup>(2)</sup>	No Cap No Cap No Cap	Each Resident & Nonresident <sup>(3)</sup>	No/No	No	Yes	None	ITAA 1997 - Division 376

<sup>(1)</sup> Producer Offset (PO) is equal to 40% of Qualifying Australian Production Expenditure (QAPE) for theatrical releases (20% for TV documentaries and series); Post, Digital & Video Offset (PDV) is equal to 30% of QAPE related to post, digital, and visual effects production; Location Offset (LO) is equal to 16.5% of QAPE. <sup>(2)</sup> AUD 500k (approximately USD 367,000) for feature films or AUD 1 million for TV series (plus a minimum QAPE per hour of AUD 500k) for the PO; AUD 500k for the PDV Offset; and, AUD 15 million for films or an average of AUD 1 million per hour for TV series for the LO. <sup>(3)</sup> See Qualified Spend section for nonresident labor requirement.

**REQUIREMENTS:** Generally, be a qualifying entity; obtain a certificate of eligibility; and, meet the minimum QAPE requirements. For the PO: demonstrate the project has Significant Australian Content (SAC); upon completion of the project, submit a final certificate application along with a DVD of the production and required documents; and, a TV series may earn the incentive on the first 65 commercial hours of content. **For the LO: must complete the entire production for a TV series that is predominantly digital animation within 36 months; must complete principal photography for a live action feature or TV series that is not predominantly animation within 12 months. For the LO and PDV** submit a final certificate application once QAPE or QAPE related to PDV has ceased being incurred; and, within 30 days of the project's completion, submit a DVD of the production to the Minister.

**QUALIFIED SPEND:** QAPE includes costs incurred during all phases of production for goods and services provided in Australia. **To qualify wages for nonresident crew (not**

**cast) as QAPE, the nonresident must have worked on the production in Australia for at least 14 consecutive nights.** Each visit is considered separately. For the PO, expenses incurred during principal photography in a foreign country will qualify (except for a TV pilot) if the payment was made to an Australian resident or business and the subject matter of the film reasonably requires the foreign location to be used in principal photography. Qualifying ATL costs are capped at 20% of the project's (excluding non-feature documentaries) total production expenditure. GST does not qualify.

**SUMMARY:** This program is administered on a first-come, first-served basis. **Australia offers mutually exclusive incentives consisting of the Producer, PDV, and Location Offsets.** The PDV offset is available to projects not filmed in Australia. Official co-productions are not subject to the SAC requirements. Upon final certification, the production company may claim the tax credit in the income tax year (7/1 - 6/30) in which the film was completed or when QAPE has stopped being incurred.

# CANADA - FEDERAL

## CANADIAN AUDIO-VISUAL CERTIFICATION OFFICE (CAVCO)

25 Eddy Street, 8th Floor, Gatineau, QC K1A 0M5, [www.pch.gc.ca/cavco](http://www.pch.gc.ca/cavco)

JOHANNE MENNIE, DIRECTOR: 888-433-2200, [bcpac-cavco@pch.gc.ca](mailto:bcpac-cavco@pch.gc.ca)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND (CAD)	FUNDING CAP (CAD)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	INCOME TAX ACT
16% Resident Labor Only	Tax Credit	Yes/No/No	No Cap	> 1M Film <sup>(1)</sup> TV ≥ 30 min > 200k <sup>(2)</sup> TV < 30 min > 100k <sup>(2)</sup>	No Cap	Each Resident	No/No	No	No	None	Section 125.5 Regulation Section 9300

<sup>(1)</sup> Global minimum spend. <sup>(2)</sup> Global minimum spend per episode.

**REQUIREMENTS:** Be a taxable Canadian entity; have a permanent establishment in Canada; be primarily in the business of film/video production or film/video production services; own the production's copyright during the production period or have a direct contract with the owner of the copyright; **submit an application for an Accreditation Certificate along with a Canadian Dollar (CAD) 5,000 administrative fee to CAVCO any time after the production's budget is locked and a detailed synopsis of the production can be provided;** during the 24-month period after the start of principal photography, meet the appropriate global minimum spending requirement of more than CAD 100,000 (approximately USD 78,000) per episode for productions less than 30 minutes, more than CAD 200,000 per episode for productions 30 minutes or longer, or more than CAD 1 million for feature films or any other productions; and, file a tax return accompanied by the Accreditation Certificate and other required documents.

**QUALIFIED SPEND:** **Qualified Canadian labor includes salaries paid to Canadian residents for services provided in Canada and incurred from the final script stage to the end of the postproduction stage.** Costs which are not eligible include the salaries of nonresidents, the cost of advertising, marketing, promotion, market research, and any amount related in any way to another film or video production.

**SUMMARY:** This incentive program is administered on a first-come, first-served basis. The Film or Video Production Service Tax Credit (PSTC) is a refundable tax credit equal to 16% of qualified Canadian labor expenditures that were incurred in Canada (reduced by any other assistance received, such as the provincial incentives). **A corporation must have an Accreditation Certificate before it can apply for the tax credit.** The Canada Revenue Agency will determine the amount of the tax credit a production company is entitled to after a tax return and the required documentation is filed.

# ALBERTA

## ALBERTA FILM

140 Whitemud Crossing, 4211 – 106 St. Edmonton, AB T6J 6L7, [www.albertafilmm.ca](http://www.albertafilmm.ca)

**JEFF BRINTON, EXECUTIVE DIRECTOR, CULTURAL INDUSTRIES BRANCH:** 780-422-8584, [jeff.brinton@gov.ab.ca](mailto:jeff.brinton@gov.ab.ca)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND (CAD)	FUNDING CAP (CAD)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
25% Stream II +1% <sup>(1)</sup>	Grant	Yes/No <sup>(2)</sup> /No	5M	> 50k With Commercial License	No Cap	Each Resident	No/No	Yes	Yes <sup>(3)</sup>	None	See Guidelines

<sup>(1)</sup> An additional 1% is available for shoots lasting more than 30 days or 300 person hours for animation/digital projects, for a maximum grant of 26% under Stream II. <sup>(2)</sup> Grant funds may be assigned to a recognized financial or lending institution. <sup>(3)</sup> If the production budget is: ≥ CAD 200,000 an audit is required; < CAD 200,000 an uncertified final cost report with a statutory declaration is required.

**REQUIREMENTS:** Be incorporated in Alberta, registered as an extra-provincial company in Alberta, or continued as an Albertan company through a Certificate of Continuance and be in good standing with the Corporate Registry; **submit the application, including all submission materials, to Alberta Media Fund so it is received through the online application system no later than one day PRIOR to the start of principal photography**, unless it is for animation or a project that is only applying for postproduction related services in Alberta; provide written evidence of industry standard insurance including CAD 2 million general liability; employ a minimum of four Albertans in the seventeen eligible Head of Department positions (grant percentage is reduced by 0.5% for each Head of Department position below the minimum requirement); and, applicants with a commercial license agreement must provide written evidence of 75% confirmed financing for projects with budgets of at least CAD 1 million (approximately USD 780,000) or 50% for budgets under CAD 1 million. The projected grant and federal tax credits may be included as part of the confirmed financing. For projects with budgets over CAD 1 million and that do not demonstrate 100% confirmed financing, a completion bond may be required.

**QUALIFIED SPEND:** Qualified spend includes all goods or services purchased and consumed in Alberta, including air travel that departs and arrives within Alberta's Provincial border. Where goods and services are not available in Alberta, an amount proportionate to the Alberta shoot days may be permitted with documented proof the items were not available in Alberta. **Only expenses listed on the Eligible Alberta Cost Worksheet or those approved in an advanced ruling will be eligible.**

**SUMMARY:** This program is administered on a first-come, first-served basis. Productions are categorized into two "Streams" based on the percentage of the production that is owned by Albertans. Although Stream I requires 50% or more Albertan ownership, **Stream II requires less than 50% Albertan ownership or control** and offers a grant of up to 25% of all eligible Alberta costs. While there is not a funding cap for the program, the maximum grant a project may earn is capped at CAD 5 million.

# BRITISH COLUMBIA

ROBERT WONG, VICE PRESIDENT AND ACTING FILM COMMISSIONER: 604-730-2236, bwong@creativebc.com

CREATIVE BC

2225 West Broadway, Vancouver, BC V6K 2E4, www.creativebc.com

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND (CAD)	FUNDING CAP (CAD)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	INCOME TAX ACT
28% <sup>(1)</sup> Resident Labor +6% Regional +6% Distant +16% <sup>(1)</sup> DAVE	Tax Credit	Yes/No/No	No Cap	> 1M Film <sup>(2)</sup> TV ≥ 30 min > 200k <sup>(3)</sup> TV < 30 min > 100k <sup>(3)</sup>	No Cap	Each Resident	No/No	No	No	None	Part 5 BC

<sup>(1)</sup> When principal photography or key animation starts on or after October 1, 2016, otherwise, the basic credit is 33% and DAVE is 17.5%. <sup>(2)</sup> Total global minimum spend (TGMS) for features. <sup>(3)</sup> TGMS per episode for television series or pilots only. There is no TGMS requirement for digital animation or visual effects productions of less than 30 minutes.

**REQUIREMENTS:** Be a taxable Canadian entity; have a permanent establishment in British Columbia; be primarily in the business of film or video production; **own the production's copyright during the production period or have a direct contract with the copyright's owner**; apply with Creative BC and include an administration fee of CAD 5,500 (plus GST) per application; and, meet the global minimum spending requirement of more than CAD 100,000 (approximately USD 78,000) per episode for episodes or pilots that are less than 30 minutes, or more than CAD 200,000 per episode for those that are 30 minutes or longer. In all other production cases, the global minimum spending requirement is more than CAD 1 million. For the Digital Animation, Visual Effects, and postproduction (DAVE) credit, more than 50% of the effect must have been created using digital technology.

**QUALIFIED SPEND:** Qualified spend includes amounts incurred by a corporation in BC from the final script stage to the end of postproduction including: **salaries or wages paid to BC residents during the year or within 60 days after the end of the year**; and, payments for services to individuals, partnerships and personal service corporations for services provided by BC residents that are attributable to the production.

**SUMMARY:** This program is administered on a first-come, first-served basis. **British Columbia Production Services Tax Credit Program offers four distinct labor based tax credits which, if the production qualifies, may be combined:** Basic, Regional, Distant, and DAVE. The production must be eligible for the basic credit in order to access the Regional, Distant, or DAVE credits. Production companies may earn a refundable tax credit equal to 28% of qualified BC labor plus an additional 6% of eligible labor for each of the following: (1) filming more than 50% of BC principal photography and a minimum of five days outside the designated Vancouver area (Regional); (2) filming at least one day of BC principal photography at a distant location as defined (Distant). The production must be eligible for the Regional credit in order to access the Distant credit. Both the Regional and Distant credits are prorated by the number of principal photography days done in the required area over the total number of principal photography days done in British Columbia. Production companies may also earn the DAVE credit equal to an additional 16% of qualified BC labor that is directly attributable to digital animation, visual effects, or postproduction activities.

# MANITOBA

## MANITOBA FILM & MUSIC

410-93 Lombard Avenue, Winnipeg, MB R3B 3B1, [www.mbfilmmusic.ca](http://www.mbfilmmusic.ca)

**CAROLE VIVIER, CEO & FILM COMMISSIONER:** 204-947-2040, [info@mbfilmmusic.ca](mailto:info@mbfilmmusic.ca)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND (CAD)	FUNDING CAP (CAD)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	INCOME TAX ACT
45% - 65% Labor or 30% Spend	Tax Credit	Yes/No/No	No Cap	0	No Cap	Each Resident & BTL "Deemed" Nonresident <sup>(1)</sup>	No/No	Yes	No <sup>(2)</sup>	12/31/2019	Section 7.5(1) - 7.9
	Tax Credit	Yes/No/No	No Cap	0	No Cap						

<sup>(1)</sup> Nonresident labor may qualify under the deeming provision. <sup>(2)</sup> If Manitoba Film & Music is an equity investor and the production budget is: > CAD 500,000 (approximately USD 390,000) an audit is required; ≥ CAD 200,000 but ≤ CAD 500,000 an engagement review is required; < CAD 200,000 a notarized affidavit is required.

**REQUIREMENTS:** Be incorporated in Canada; be a taxable corporation; have a permanent establishment in Manitoba during production; be primarily in the business of film or video production; and, pay a minimum of 25% of the production company's total "T4'able" salaries and wages to eligible Manitoba employees for work performed in the province. **There are no copyright ownership requirements to be eligible for the tax credit.** There are no administrative fees to apply for the tax credit.

**QUALIFIED SPEND:** For the labor-based credit, qualified labor includes salaries and wages paid to Manitoba residents (which may include services provided outside Manitoba). Certain nonresidents may be "deemed" eligible for the credit through the deeming provision. The salary of a "deemed" nonresident may qualify if there is at least one Manitoba resident being trained on the production per nonresident being deemed. Deemed salaries are capped at 30% of total eligible Manitoba salaries if there are at least two Manitoba trainees on the production per nonresident or at 10% if there is one Manitoba trainee per nonresident. **The request for deeming should occur PRIOR to the start of principal photography.** For

the spend-based credit, qualified spend includes eligible: Manitoba salaries; "deemed" nonresident salaries; parent-subsidiary amounts; Manitoba service contract expenditures; tangible property expenditures; and, accommodation expenditures.

**SUMMARY:** This program is administered on a first-come, first-served basis. **Manitoba offers a choice between earning a refundable tax credit equal to 30% of eligible Manitoba expenditures (including eligible labor and eligible "deemed" nonresident labor) or up to 65% on eligible Manitoba labor.** In addition to the base 45% labor credit, an additional 10% (Frequent Filming Bonus) may be earned by a production company filming its third eligible project in Manitoba within a 2-year period. For a series, the Frequent Filming Bonus may be earned after the first four hours of airtime. An additional 5% may be earned for each of the following: (1) filming at least 50% of Manitoba production days at least 22 miles (35 km) from Winnipeg's center (Rural Bonus); (2) having a Manitoba resident with a screen credit of producer, co-producer, or executive producer (Manitoba Producer Bonus).

# NEW BRUNSWICK

**ARTS AND CULTURAL INDUSTRIES BRANCH, DEPARTMENT OF TOURISM, HERITAGE AND CULTURE**

670 King Street, Fredericton, NB E3B 9M9, [www.gnb.ca](http://www.gnb.ca)

**GHISLAIN LABBÉ, SR. INDUSTRY DEVELOPMENT EXECUTIVE:** 506-850-7284, [ghislain.labbe@gnb.ca](mailto:ghislain.labbe@gnb.ca)

NEW BRUNSWICK DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.

## TORONTO

555 Richmond Street West, Suite 1011  
P.O. Box 305, Toronto, ON M5V 3B1  
Tel: 416-406-2768

## VANCOUVER

4259 Canada Way, Suite 250  
Burnaby, BC V5G 1H1  
Tel: 604-437-6363



# NEWFOUNDLAND & LABRADOR

NEWFOUNDLAND & LABRADOR FILM DEVELOPMENT CORPORATION (NLFDC)

12 King's Bridge Road, St. John's, NL A1C 3K3, [www.nlfdc.ca](http://www.nlfdc.ca)

CHRIS BONNELL, EXECUTIVE DIRECTOR/FILM COMMISSIONER <sup>(1)</sup>: 709-738-3456, [chris@nlfdc.ca](mailto:chris@nlfdc.ca)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND (CAD)	FUNDING CAP (CAD)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	INCOME TAX ACT
Lesser of: 40% Eligible Labor or 25% Prod Costs	Tax Credit	Yes/No/No	4M Per 12-Month Period	0	No Cap	Each Resident & "Deemed" Nonresident	No/No	Yes	Yes <sup>(2)</sup>	12/31/2018	Section 45 Reg. 3/99
	Tax Credit	Yes/No/No		0	No Cap						

<sup>(1)</sup> Dorian Rowe, Manager of Programs, [dorian@nlfdc.ca](mailto:dorian@nlfdc.ca). <sup>(2)</sup> If production costs are: > CAD 500,000 an audit is required; > CAD 100,000 (approximately USD 78,000) but ≤ CAD 500,000 an engagement review is required; ≤ CAD 100,000 an affidavit is required.

**REQUIREMENTS:** Be incorporated in Canada or in one of Canada's provinces; have a permanent establishment in Newfoundland; be in the business of film, television, or video production; and, not be a broadcaster or cable company. This program is administered using a two-part application process. Submit Part I of the application to NLFDC on or before the first day of principal photography; submit Part II of the application after postproduction has been completed; and, **pay at least 25% of salaries and wages to Newfoundland residents for work in the province.**

**QUALIFIED SPEND:** Qualified spend includes salaries or wages paid to Newfoundland residents for work performed in the province including the cost of "deemed" labor. "Deemed" labor occurs when a nonresident is employed due to a qualified resident not

being available and the nonresident mentors a Newfoundland resident. In such cases, 75% of the nonresident mentor's salary and 100% of the resident trainee's salary may qualify for the tax credit. **Requests for "deemed" labor, along with the mentor and trainee's resumes, must be submitted to the NLFDC PRIOR to the start of production.**

**SUMMARY:** This program is administered on a first-come, first-served basis. **A qualified eligible corporation may earn a fully refundable tax credit equal to the lesser of 40% of eligible labor or 25% of the total production costs.** The maximum tax credit that may be received by an eligible corporation, together with all companies associated with that corporation, in respect of all eligible projects commenced within a 12-month period is CAD 4 million. This incentive program is scheduled to sunset on December 31, 2018.

# NORTHWEST TERRITORIES

## NORTHWEST TERRITORIES FILM COMMISSION

P.O. Box 1320, Yellowknife, NT X1A 2L9, [www.nwtfilm.com](http://www.nwtfilm.com)

CAMILLA MACEACHERN, ASSOCIATE FILM COMMISSIONER: 867-920-8793, [nwtfilm@gov.nt.ca](mailto:nwtfilm@gov.nt.ca)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND (CAD)	FUNDING CAP (CAD)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT REQUIRED	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
20% Spend & BTL Resident Labor +15% Resident Labor <sup>(1)</sup> +15% Spend o/s city limits 10% or 30% Travel	Rebate	Yes/No/No	No Cap  10k	100k	100k 3/31/2017 100k 3/31/2018	Each BTL Resident	No/No	Yes	No	3/31/2018	See Guidelines

<sup>(1)</sup> For “Recognized Positions” defined below.

**REQUIREMENTS:** File an application within the predetermined dates; be a nonresident producer or a film and/or digital media company that is owned and operated in Northwest Territories (NWT) by a NWT resident; register with NWT Corporate Affairs; **incur resident labor costs equal to at least 30% of the total NWT spend**; and, meet the minimum spending requirement of CAD 100,000 (approximately USD 78,000). Successful applicants will receive a written estimate of the pre-approved rebate as well as a Contribution Agreement, which specifies that the project must begin within a defined time-frame.

**QUALIFIED SPEND:** Qualified spend includes: salaries and wages paid to below-the-line residents, including the dedicated labor component of production services hired by the production; expenditures for goods and services purchased from NWT residents and businesses, which are used in NWT; **salaries and wages paid to residents in “Recognized Positions,”** which include, but are not limited to assistant director, costume designer, composer, director of photography, production assistant, performer(s) in speaking roles, and visual effects editor; and, travel costs to and/or from as well as within the NWT.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Rebates

are awarded at the discretion of the Northwest Territories Film Commission based on the benefits the projects will provide to the territory. Preference is given to projects with television broadcast and theatrical distribution commitments. The NWT film rebate program is offered in three separate categories: Labor/Training, Expenditure, and Travel. The Labor/Training Rebate is equal to 20% of salaries and wages paid to below-the-line residents. **Productions may earn an additional 15% (for a grand total of 35%) of salaries and wages of residents in “Recognized Positions” and residents receiving on-set training.** The Expenditure Rebate is equal to 20% of qualifying goods and services spent during pre-production, production, and postproduction if they take place in the NWT plus an additional 15% for qualifying goods and services for productions shooting outside of the Yellowknife city limits. The Travel Rebate is equal to 10% for travel to and/or from NWT from anywhere in the world and 30% for travel within NWT. While there is a funding cap of CAD 100,000 per fiscal year, there is not a limit on the rebate that may be earned by a project for the Labor/Training and Expenditure categories. The Travel category has a per project cap of CAD 10,000. While a formal audit is not required, financial reporting with supporting invoices is required and the right to audit is retained by the Government of the Northwest Territories.

# NOVA SCOTIA

World Trade & Convention Centre 1800 Argyle Street, Suite 701, Halifax, NS B3J 3E4, [www.novascotiabusiness.com](http://www.novascotiabusiness.com)

**NOVA SCOTIA BUSINESS INC.**

**LINDA WOOD, SENIOR ACCOUNT MANAGER:** 902-424-7181, [lwood@nsbi.ca](mailto:lwood@nsbi.ca)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND (CAD)	FUNDING CAP (CAD)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
25% Spend & Resident Labor +2% Regional Bonus <sup>(1)</sup> +1% Shooting Day Bonus <sup>(2)</sup> +1.5% - 3% Content <sup>(3)</sup>	Rebate	Yes/No/No	4M	25k	11.5M 3/31/2017	Up to 150k Rebate Per Resident	No/No	Yes	Yes <sup>(4)</sup>	3/31/2021	See Guidelines

<sup>(1)</sup> An additional regional bonus equal to 2% is available for shoots where more than 51% of the principal photography is outside the boundaries of Halifax Regional Municipality. <sup>(2)</sup> An additional shooting day bonus equal to 1% is available for shoots of more than 30 days. <sup>(3)</sup> An additional content incentive of 1.5% up to 3% is available for shoots with Nova Scotia Content. <sup>(4)</sup> If production costs are: < CAD 200,000 an uncertified Final Production Cost Report supported by a Statutory Declaration is required; ≥ CAD 200,000 but ≤ CAD 500,000 an engagement review is required; > CAD 500,000 an audit is required.

**REQUIREMENTS:** Be incorporated in Nova Scotia or continued as a Nova Scotia company through a Certificate of Continuance and be in good standing with the Registry of Joint Stock Companies (the corporation may be controlled by either foreign or Nova Scotian owners); have a permanent establishment in Nova Scotia; **submit a complete application PRIOR to commencement of principal photography;** provide written evidence of a commercial license agreement and evidence of 75% confirmed financing for projects with budgets of CAD 1 million (approximately USD 780,000) or greater (50% for projects under CAD 1 million); and, include an application fee equal to 0.5% of the Nova Scotia total eligible costs budget to a maximum of CAD 5,000 plus HST payable by a nonrefundable application charge of CAD 250 plus HST (at the time of the application) and the balance held back from the disbursement of funds under the incentive agreement. If applications fall under Stream II, a minimum of 4 department heads must be residents of Nova Scotia. For department head positions below the minimum stream requirements, 0.5% will be deducted from overall incentive percentage for each resident department head not hired.

**QUALIFIED SPEND:** Qualified spend includes all expenditures where the goods or services are purchased from a Nova Scotia-based supplier with a permanent physical establishment within Nova Scotia, and are leased, used, provided, or consumed in Nova Scotia. Payments made to Nova Scotia residents for work done outside of Nova Scotia also qualify for the incentive. **The maximum rebate that may be earned on the salary paid to individuals for services performed on the project is CAD 150,000.**

**SUMMARY:** This program is administered on a first-come, first-served basis. Nova Scotia offers a refundable incentive equal to 25% of eligible Nova Scotia costs. **Additional bonuses may increase the incentive to a maximum of 31%.** Projects that are eligible for the Digital Media Tax Credit, the Digital Animation Tax Credit, or any other Nova Scotia tax credit program are not eligible for the Nova Scotia Film & Television Production Incentive Rebate.

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND <sup>(1)</sup> (CAD)	FUNDING CAP (CAD)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	TAXATION ACT
21.5% OPSTC <sup>(1)</sup>	Tax Credit	Yes/No/No	No Cap	> 1M Film/MOW TV ≥ 30 min > 200k TV < 30 min > 100k	No Cap	Each Resident	No/No	No	No	None	Section 92
+18% OCASE <sup>(2)</sup>	Tax Credit	Yes/No/No	No Cap		No Cap	Each Resident	No/No	No	No	None	Section 90

<sup>(1)</sup> Ontario Production Services Tax Credit (OPSTC). <sup>(2)</sup> Ontario Computer Animation and Special Effects (OCASE). <sup>(3)</sup> Global minimum budget.

**REQUIREMENTS:** Be a Canadian or foreign-owned corporation; be a taxable Canadian entity; have a permanent establishment in Ontario; be primarily in the business of film/video production or film/video production services; and, submit a complete application to OMDC, along with the applicable administrative fee of CAD 5,000 for OPSTC and/or .06% of total eligible Ontario labor for OCASE, but not less than CAD 100 (approximately USD 78) or more than CAD 5,000, for a Certificate of Eligibility through the OMDC's online application portal on or after the production's first day of principal photography in any location. Additionally, **for the OPSTC credit: own the eligible production's copyright during the production period or have a direct contract with the copyright owner to provide production services to the eligible production;** see that at least 25% of the qualifying production expenditures claimed relate to salary and wages paid to Ontario-based individuals; and, meet the appropriate global minimum budget requirements. The company claiming the OCASE credit must have actually performed the qualified activities.

**QUALIFIED SPEND:** Qualified spend for the OPSTC includes eligible wages, eligible service contracts, and expenditures for eligible tangible property used in Ontario. **For the OPSTC credit, eligible expenditures must have been incurred from the period**

**after the final script stage to the end of postproduction.** For the OCASE credit, eligible labor expenditures include 100% of salaries and wages paid to Ontario residents. For both programs, the expenses must be: reasonable in the circumstances; directly related to the production or to the eligible computer animation and special effects activities; paid within 60 days after the applicable tax year end; and, paid to Ontario residents or companies (for OCASE only arm's length personal services corporations) for services provided in Ontario.

**SUMMARY:** This program is administered on a first-come, first-served basis. OPSTC is a refundable tax credit equal to 21.5% of all qualifying production expenditures incurred in Ontario. The OCASE credit is equal to 18% of eligible Ontario labor expenditures that are attributable to eligible computer animation and special effects activities performed in Ontario. **A producer can claim the OCASE tax credit and the OPSTC credit for a combined rate of 39.5% on qualifying labor** directly involved in a filmed scene that involves visual effects (e.g. blue or green screen shooting, plate shots, digital scanning or motion capture). OCASE is generally claimed on its own by a supplier/vendor if the production company contracted the supplier/vendor to perform the computer animation and special effects services. Neither program has a funding or per project tax credit cap.

# PRINCE EDWARD ISLAND

PRINCE EDWARD ISLAND DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.

## COMPARE AND CONTRAST.

COMPARISON TOOL ON THE PRODUCTION INCENTIVES AREA OF [CASTANDCREW.COM](https://castandcrew.com)

Any questions? Contact Joe Bessacini at 818-480-4427 or [joe.bessacini@castandcrew.com](mailto:joe.bessacini@castandcrew.com).

Select Jurisdiction

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Select Jurisdiction

Select Jurisdiction

Select Jurisdiction

Select Jurisdiction



**Cast & Crew**  
ENTERTAINMENT SERVICES

Quality. Integrity. Security.

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND (CAD)	FUNDING CAP (CAD)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	INCOME TAX ACT
20% +16% CASE <sup>(1)</sup>	Tax Credit	Yes/No/No	No Cap	> 1M Film <sup>(2)</sup> TV > 30 min > 200k <sup>(3)</sup> TV ≤ 30 min > 100k <sup>(3)</sup>	No Cap	Each Resident & Nonresident <sup>(4)</sup>	No/No	Yes	No	None	1129.4.0.5 – 1129.4.0.8

<sup>(1)</sup> Computer-Aided Special Effects (CASE). <sup>(2)</sup> Global minimum budget. <sup>(3)</sup> For series consisting of two or more episodes or pilot for such series (each episode is considered a single production and must meet the global minimum budget requirement). <sup>(4)</sup> Certain positions qualify only if the employee is a Québec fiscal resident (see qualified spend section below for details).

**REQUIREMENTS:** Have an establishment in Québec during the tax year; be primarily in the business of film/television production or film/television production services; own the eligible production's copyright during the production period carried out in Québec or have a direct contract with the copyright owner to provide production services for the eligible production; submit an application to the SODEC along with an administrative fee of CAD 500; **obtain an Approval Certificate from SODEC and apply for an Advance Ruling with SODEC** (the fee for an advance ruling is CAD 4 per CAD 1,000 of eligible Québec expenses for the first CAD 1.5 million, plus CAD 3 per CAD 1,000 of eligible Québec expenses exceeding CAD 1.5 million); meet the global minimum budget requirement of more than CAD 1 million (approximately USD 780,000) for a single production; and, for a series consisting of two or more episodes, or a pilot for such series, meet the global minimum budget requirement of more than CAD 100,000 for episodes of 30 minutes or less, or more than CAD 200,000 for episodes over 30 minutes.

**QUALIFIED SPEND:** Québec allows the incentive to be earned on all production costs incurred in Québec with regard to a qualified production. Qualified labor cost consists

of wages and salaries, including the associated payroll taxes, paid to employees as well as the cost of any service contract incurred by the corporation with a supplier of services for work performed in Québec that is directly related to the qualified production. **Labor costs incurred for services performed by a producer, author, scriptwriter, director, production designer, director of photography, music director, composer, conductor, editor, visual effects supervisor, actor (speaking role) or an interpreter will qualify only if the individual was a Québec fiscal resident at the time the services are provided.**

**SUMMARY:** This program is administered on a first-come, first-served basis. Québec offers a refundable tax credit equal to 20% of all qualified production spend, consisting of qualified labor and qualified production costs, incurred for services provided in Québec that are directly related to the production. **A production company may also earn the CASE credit equal to an additional 16% of qualified labor costs related to computer-aided animation and special effects, as well as activities related to the shooting of scenes in front of a chroma-key screen.**

# SASKATCHEWAN

## CREATIVE SASKATCHEWAN

1831 College Avenue, Suite 208, Regina, SK S4P 4V5, [www.creativesask.ca](http://www.creativesask.ca)

306-798-9800, [investment@creativesask.ca](mailto:investment@creativesask.ca)

SASKATCHEWAN DOES NOT OFFER A PRODUCTION INCENTIVE PROGRAM AT THIS TIME.



For more information on our Canadian offices visit [www.castandcrew.com/canada/](http://www.castandcrew.com/canada/)



**YUKON FILM & SOUND COMMISSION**

Box 2703, Whitehorse, YT Y1A 2C6, Canada [www.reelyukon.com](http://www.reelyukon.com)

**IRIS MERRITT, FILM COMMISSIONER:** 867-667-5678, [iris.merritt@gov.yk.ca](mailto:iris.merritt@gov.yk.ca)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND (CAD)	FUNDING CAP (CAD)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	INCOME TAX ACT
Up to 50% Travel Costs <sup>(1)</sup> Up to 25% BTL Resident & Spend <sup>(1)</sup> Up to 25% Trainer Wages	Rebate	Yes/No/No	No Cap <sup>(2)</sup>	0	No Cap <sup>(3)</sup>	Each BTL Resident	No/No	Yes	No	None	NA

<sup>(1)</sup> Productions accessing the spend rebate are not eligible for the travel rebate and vice versa. <sup>(2)</sup> Although there is not a project rebate cap for the spend and training rebate, the travel rebate is capped at the lesser of CAD 15,000 or 15% of Yukon expenses for feature films, TV movies, and television programs. <sup>(3)</sup> The training rebate will be capped based upon available resources; details must be requested in advance of training.

**REQUIREMENTS:** Register the applicant company with Yukon Corporate Affairs; **PRIOR to the commencement of principal photography in Yukon, apply to the Yukon Film & Sound Commission;** provide on-screen credit; and, acknowledge Yukon’s financial contribution in all advertising, publicity, and promotional materials.

**QUALIFIED SPEND:** **Travel costs of any non-Yukon crew member will not qualify for the travel rebate if a qualified Yukon crew member could have been hired for the same position.** The travel rebate is only available if: (1) the production company is from outside the Yukon and (2) Yukon labor equals 15% or more of total person days for the Yukon portion of the production. Production companies that undertake pre-approved training of Yukon labor may apply for the training rebate. For the training rebate, the Yukon trainee must have: demonstrated a commitment to a career in film; a union permit; significant recent film production experience; or, graduated from a recognized film crew training program. The resident below-the-line spend rebate is available to productions

supported by a broadcast license or distribution arrangement whose Yukon labor equals 50% or more of total person days on the Yukon portion of the production.

**SUMMARY:** This program is not administered on a first-come, first-served basis. The Yukon Film & Sound Commission may reduce or decline an application. Productions eligible for the travel rebate may earn up to 50% of travel costs from Vancouver or Edmonton or Calgary to Whitehorse. The travel rebate is limited to the lesser of CAD 10,000 (approximately USD 7,800) or 10% of Yukon expenditures for commercial and documentary productions; or, the lesser of CAD 15,000 or 15% of Yukon expenditures for feature films, TV movies, and television programs. Productions eligible for the spend rebate may earn up to 25% of Yukon below-the-line labor costs and amounts paid to eligible Yukon businesses. **Companies may submit a spend rebate claim only after all Yukon crew and services are paid.** Applicants eligible for the training program may earn up to 25% of the non-Yukon trainer’s wage for the period in which they actively transferred skills to a Yukon trainee.

# COLOMBIA

PROIMÁGENES COLOMBIA

Calle 35 No. 5-89, Bogotá, Colombia, [www.locationcolombia.com](http://www.locationcolombia.com)

SILVIA ECHEVERRI, FILM COMMISSIONER: 57 1 287 0103, [silviaecheverri@proimagenescolombia.com](mailto:silviaecheverri@proimagenescolombia.com)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (COP)	MINIMUM SPEND (COP)	FUNDING CAP (COP)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
40% <sup>(1)</sup> 20% <sup>(1)</sup>	Rebate	Yes/No/No	No Cap	1.241B	25B 12/31/2016	Each Resident <sup>(2)</sup>	NA/NA	Yes	Yes	7/8/2022	Law 1556 of 2012

<sup>(1)</sup> 40% for expenses paid for “film services”; 20% for expenses paid for “film logistic services” expenses (see Qualified Spend section below). <sup>(2)</sup> Must be a Colombian national and permanent resident of Colombia.

**REQUIREMENTS:** Engage a Colombian film services company that is registered with the Film Office of the Ministry of Culture to provide film services for the project; submit an application along with the required documentation and a refundable deposit of guarantee in the amount of 27.578 million Colombian Pesos (COP) (approximately USD 9,284) to Proimágenes Colombia; enter into the Colombia Film Contract with Proimágenes Colombia within 20 days of receiving notification of the project’s approval; within three months after entering into the contract, **establish a Colombian trust equal to 10% of the total expenditures to be incurred in Colombia**; meet the minimum spending requirement of COP 1.41 million; and, submit a final rebate request along with the certificates of payments within three months after the deadline for paying expenses in Colombia (see Qualified Spend section for applicable deadlines).

**QUALIFIED SPEND:** Qualified spend that is considered expenses for “film services” consist of expenditures for preproduction, production, or postproduction services as well as artistic and technical services. Qualified spend that is considered expenses for “film logistic service” consist of expenditures for hotel, food, and transportation. Expenses for film services must be contracted through the Colombian film services company; however,

expenses for film logistics services are not subject to this requirement. **Expenses for film services and film logistics services must be paid through the Colombian trust** and incurred and paid within six months from the date the Colombian Filming Contract was entered into (12 months for projects conducting production and postproduction in Colombia or 24 months for animation productions). Crew per diem does not qualify.

**SUMMARY:** This program is not administered on a first-come, first-served basis. The Colombia Film Promotion Committee has discretion to approve projects based on a number of factors including the project’s ability to develop the country’s film industry, promote tourism, and the portrayal of the country’s image. Colombia offers a rebate equal to 40% of expenses for film services and 20% of expenses for film logistics services. **The rebate will be paid out within two months from the approval of the final request.** If actual Colombian expenses incurred are less than 80% of the amounts stated in the original application, the deposit of guarantee will not be refunded. Productions conducting only postproduction in Colombia are not eligible for the program. Eligible productions consist of feature films, short films, or “TV movies”; episodic series are not eligible. Colombia also offers a Value Added Tax rebate of up to 16%.

# CROATIA

## CROATIA AUDIOVISUAL CENTRE

Nova Ves 18, 10000 Zagreb, Croatia, [www.havc.hr](http://www.havc.hr)

**HRVOJE HRIBAR, CHIEF EXECUTIVE:** 385 1 6041 080, [info@havc.hr](mailto:info@havc.hr)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (HRK)	MINIMUM SPEND (HRK)	FUNDING CAP (HRK)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
20%	Rebate	Yes/No/No	4M <sup>(1)</sup>	2M Film 1M TV 750k EPS 300k Docu <sup>(2)</sup>	20M <sup>(3)</sup> Per Calendar Year	Croatian Tax Residents	No/No	Yes	Yes	12/31/2019	Article 39 - Law on Audiovisual Activities

<sup>(1)</sup> If the projected costs of producing the film exceed 20 million Kuna (HRK) (approximately USD 2.985 million), the production may apply to the Croatia Audiovisual Centre (Centre) for a rebate exceeding the per project rebate cap of HRK 4 million (additional requirements may apply). <sup>(2)</sup> For animation, the minimum local spending requirement is HRK 500,000. <sup>(3)</sup> Additional funding may be available.

**REQUIREMENTS:** Engage or be a Croatian producer, co-producer, or production service provider that has produced or provided production services for at least one publicly showcased audiovisual work within the last three years; own the production's script or have a direct contract with the script's owner to provide production services for the eligible production; submit a complete application to the Centre at least 30 days PRIOR to the start of principal photography; provide proof that at least 70% of the financing to cover Croatian production costs has been secured; **pass the cultural test with a minimum of 12 points out of a maximum of 34 points including at least 4 points from Section A** (Cultural Content), **at least 4 points from Section B** (Creative Collaboration), **and at least 4 points from Section C** (Production/Use of Croatian Resources); and, cast and crew must consist of at least 30% of either Croatian or European Economic Area (EEA) citizens for productions filming partially in Croatia or 50% for productions filming entirely in Croatia.

**QUALIFIED SPEND:** Qualified spend consists of the costs of goods and services purchased in Croatia and wages paid to Croatian tax residents (both cast and crew) for services

performed in Croatia. **All expenses must be paid through a Croatian bank account in order to qualify for the rebate.**

**SUMMARY:** This program is administered on a first-come, first-served basis (preference is not given to projects scoring higher on the Cultural Test). Croatia offers a rebate equal to 20% of qualified Croatian expenses. Qualified productions receive a provisional certificate, which may be voided if principal photography is postponed (without prior approval by the Centre) for more than 30 days from the principal photography start date listed on the application. **The rebate is calculated on total qualified expenses without including value added tax and is paid directly to the applicant's Croatian bank account.** There is a funding cap of HRK 20 million per calendar year (with the condition that in the first half of each calendar year no more than 50% of the annual fund may be guaranteed) and the maximum rebate a project may earn is capped at HRK 4 million, however, additional funding may be available. This program is scheduled to sunset on December 31, 2019.

# CZECH REPUBLIC

MAGDALÉNA KRÁLOVÁ, FILM INCENTIVES MANAGER:

420 602 177 146, magdalena.kralova@fondkinematografie.cz

## STATE CINEMATOGRAPHY FUND

Dukelských hrdinů 47, 170 00 Praha 7, Czech Republic, [www.fondkinematografie.cz](http://www.fondkinematografie.cz)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (CZK)	MINIMUM SPEND (CZK)	FUNDING CAP (CZK)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
20% Local Spend 66% on NR withholding <sup>(1)</sup>	Rebate	Yes/No/No	No Cap	15M Film/TV 10M Anim Series 8M TV EPS 2M Docu	800M Per Calendar Year	Each Resident & Nonresident Withholding Tax <sup>(1)</sup>	No/No	Yes	Yes	None	496/2012

<sup>(1)</sup> The Czech Republic (CR) withholding tax on the labor costs of nonresident cast and crew will earn a rebate equal to 66% of the withholding tax paid.

**REQUIREMENTS:** Be a registered VAT payer in the CR with a permanent establishment in the CR; submit an application no sooner than three months before the start of principal photography and not later than the first day of principal photography in the CR along with a refundable administrative fee of 30,000 Koruna (CZK); **pass the cultural test by scoring at least 4 points among the cultural criteria and 23 points overall out of a possible total of 46**; prove funds are available to cover at least 75% of total costs; and, submit an application for the film incentive after production is completed and eligible costs are audited but not later than four years after receiving the registration certificate. Feature, television, and documentary films must be at least 70 minutes in duration, while each TV episode must be at least 30 minutes in duration and an animated TV series must have at least 13 episodes with a running time of at least four minutes per episode.

**QUALIFIED SPEND:** Qualified spend consists of: costs for goods and services that are incurred and paid to a CR business or resident; and, compensation paid to nonresidents

for services provided in the CR if CR tax has been withheld. **Expenses incurred prior to submitting an application for registration as well as per diems paid to nonresident cast and crew do not qualify.** Eligible spend is capped at 80% of the total budget.

**SUMMARY:** This program is administered on a first-come, first-served basis. The Czech Republic offers a rebate equal to 20% of qualifying CR production costs and 66% of the CR withholding tax paid on nonresident labor costs. Registration applications may be made at any time during the year. It is possible for the rebate to be paid out in two payments: the first after principal photography is completed in the CR and, the second, after all production and postproduction is completed in the CR. Rebates will be deposited into the applicant's bank account within 30 days of final approval. While there is a funding cap of CZK 800 million (approximately USD 33.3 million) per calendar year thru 2018, there is not a limit on the rebate that may be earned by a project. Any funds remaining at the end of a given year will roll over to the following year. This program does not have a sunset date.

# DOMINICAN REPUBLIC

**DIRECCIÓN GENERAL DE CINE REPÚBLICA DOMINICANA (DGCINE)**

Cayetano Rodríguez #154, Gazcue, Santo Domingo, D.N., [www.dgcine.gob.do](http://www.dgcine.gob.do)

**YVETTE MARICHAL, FILM COMMISSIONER:** 809-687-2166, [direccion@dgcine.gob.do](mailto:direccion@dgcine.gob.do)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (USD)	MINIMUM SPEND (USD)	FUNDING CAP (USD)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
25%	Tax Credit	No/Yes/3yr	No Cap	500k <sup>(1)</sup>	No Cap	Each Resident & Nonresident	Yes 27%/Yes	Yes	Yes	6/14/2021 <sup>(2)</sup>	Law 108-10

<sup>(1)</sup> Minimum spend of USD 500,000 is measured in US dollars. <sup>(2)</sup> Upon request, the program may be extended for five additional years; however, the request cannot be made before June 14, 2021.

**REQUIREMENTS:** Engage the services of a local production company that is registered with the Film Commission or form a company in the Dominican Republic (DR) and obtain a Mercantile Registry, a National Taxpayer Registration, and register as a production agency with the Film Commission; **submit an application for a Shooting Permit at least 30 days PRIOR to the start of principal photography**; secure a third party liability policy; meet the minimum spending requirement of USD 500,000; employ the minimum Dominican personnel, 20% through June 14, 2016 and 25% thereafter (this percentage may be reduced if deemed necessary); submit an application for the transferable tax credit; and, within 15 days of receiving notification of the qualifying expenses, present the tax credit request to the Dominican Internal Revenue Bureau.

**QUALIFIED SPEND:** **Qualified spend consists of: expenses incurred during preproduction, production, and postproduction after the Shooting Permit was obtained**; development and preproduction expenses incurred prior to obtaining the permit if the exact amounts are included in the budget submitted with the Shooting Permit application; and, the cost of flights to and from the DR, as well as internal flights,

if purchased from an agency or airline whose principal establishment is in the DR. Any portion of the producer's salary that exceeds 6% of the total budget and development expenses that exceed 3% of the total budget will not qualify.

**SUMMARY:** This program is administered on a first-come, first-served basis. The DR offers a transferable tax credit equal to 25% of all expenses incurred in the DR that are directly related to preproduction, production, and postproduction. The tax credit cannot be transferred for less than 60% of its value. In addition to the 25% tax credit, all goods and services directly related to preproduction, production, and postproduction that are purchased from a DR business or provided by a DR resident are exempt from the Tax on the Transfer of Services and Industrialized Goods. However, the DR businesses or residents who provide the goods or services must be registered within the Film Commission's Fiscal Registry of Cinematic Suppliers and Agents. **The Shooting Permit allows goods and equipment necessary for filming to be imported temporarily for a period of six months (which may be extended) as long as items are exported at the end of the production.** This program is scheduled to sunset on June 14, 2021.

# FRANCE

MAGALI JAMMET, PROJECT MANAGER FOR THE TECHNICAL INDUSTRIES & INNOVATION DEPT: 33 (0)1 44 34 35 34, magali.jammet@cnc.fr

CENTRE NATIONAL DU CINÉMA ET DE L'IMAGE ANIMÉE (CNC)

12 rue de Lübeck, 75784 Paris Cedex 16, www.cnc.fr

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (EUR)	MINIMUM SPEND (EUR)	FUNDING CAP (EUR)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
30%	Tax Credit	Yes/No/No	30M	1M or ≥50% of Budget <2M	No Cap	Each French/European Resident or Citizen	No/No	Yes	Yes	None	Article 220 Quaterdecies of General Tax Code

**REQUIREMENTS:** Be subject to corporate income tax in France; act as the production services company for the sequences filmed or produced (VFX/Animation) in France; enter into a production services agreement with the foreign producer; submit an application to the CNC for provisional approval; meet the minimum spending requirement of EUR 1 million in eligible expenses or if the total worldwide budget is below EUR 2 million, incur eligible expenses equal to at least 50% of the production budget; **shoot at least five days in France for live action productions; pass the Cultural Test with at least 18 points** (36 points for animation productions), of which seven points (nine points for animation productions) must be earned for “dramatic content” (TV series that aggregate episodic costs in order to reach the minimum spend threshold must also meet the cultural test on an aggregated basis); provide a screen credit; and, submit a final approval application along with a DVD of the production and any necessary documents to the CNC within 24 months of incurring the last French expense.

**QUALIFIED SPEND:** Qualified spend includes costs incurred by the production services company, including but not limited to: wages and compensation for authors, actors (limited to the minimum compensation amount outlined in the collective bargaining agreement of the movie industry), and crew members that are French or European residents and/or

citizens; fringes; rentals and purchases of materials, film stock, and tapes; VFX, animation, postproduction; transportation, including international transport of materials and travel of cast and crew to and from France; accommodations for cast and crew (hotel expenses are limited to EUR 270 per night in Paris and the immediate vicinity and EUR 200 per night for the rest of the French territory); catering; depreciation; and, a shorter shoot outside of France using the same crew and materials. **Expenses incurred prior to the date the CNC receives the provisional approval application will not qualify for the incentive.**

**SUMMARY:** This program is administered on a first-come, first-served basis. France offers a refundable tax credit equal to 30% of qualifying expenditures. While there is not a funding cap for the program, the maximum credit a project may earn is capped at EUR 30 million (approximately USD 33.7 million). Generally, **a production will receive provisional approval (if all criteria are met) within two to three weeks of submitting the provisional approval application.** Upon completion of the project and submitting a final approval application, the CNC will verify that the finished project complies with the eligibility criteria before issuing final approval. The rebate is tax and VAT exempt. Money is paid out from the French local tax authorities six to nine months after the fiscal year-end of the production services company.

# GERMANY

## DEUTSCHER FILMFÖRDERFONDS (GERMAN FEDERAL FILM FUND) (DFFF)

Große Präsidentenstraße 9, 10178 Berlin, [www.dfff-ffa.de](http://www.dfff-ffa.de)

**CORNELIA HAMMELMANN, PROJECT MANAGER:** 49-30-27577-0, [Hammelmann@ffa.de](mailto:Hammelmann@ffa.de)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (EUR)	MINIMUM SPEND (EUR)	FUNDING CAP (EUR)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
20%	Grant	Yes/No/No	4M <sup>(1)</sup>	2M Animated 1M Film 200k Docu	50M 12/31/2016	Each Resident & Nonresident Subject to Tax	No/No	Yes	Yes	12/31/2016	See Guidelines

<sup>(1)</sup> Project cap may be increased up to EUR 10 million (approximately USD 11.25 million) if 35% of total production costs are German or the film achieves at least two-thirds of the possible points in the cultural test.

**REQUIREMENTS:** Be a resident, commercially domiciled, or have a business establishment in Germany, which has released at least one feature-length film in Germany within the five years prior to applying; contribute the equivalent of at least 5% of total production costs; **submit an application at least six weeks PRIOR to principal photography**; commence principal photography no later than four months AFTER the notification date of the grant; prior to the notification date, demonstrate that at least 75% of total production costs are financed; at least 20% of the financing must come from Germany; incur at least 25% (20% if the total production costs exceed EUR 20 million or German production costs are at least EUR 15 million) of total production costs in Germany; **score the required minimum points on the applicable cultural test**; and, release film in Germany within one year after completion of the final German version.

**QUALIFIED SPEND:** Qualified production costs include: all goods and services provided in Germany; wages, salaries, and fees for resident and nonresident cast and crew subject to taxation in Germany (aggregate cast fees qualify up to 15% of German production costs); and, air travel for crew to and from Germany if booked through a German travel agent.

**Principal photography costs incurred outside Germany and provided by German cast and crew or companies may qualify** (but are not included in calculating the 25% Germany threshold) as long as filming is limited to 40% of total principal photography (documentaries are exempt from the 40% limit) and the requirements of the script call for shooting on location, which cannot take place in Germany or only at an unreasonably high cost. Preproduction costs, foreign equipment, and travel for cast do not qualify.

**SUMMARY:** This program is administered on a first-come, first-served basis. **Germany offers a 20% grant calculated on the lesser of: 80% of the total production costs or 100% of the incurred German production costs.** Disbursement of the grant may take place after the final project audit, or upon request, the grant may be paid in installments: 1st installment of 33% when filming begins and financing is in place, 2nd installment of 33% upon completion of the rough cut, and, the 3rd installment of 34% after the audit of the final costs. There is a funding cap of EUR 50 million for the calendar year 2016 and the maximum grant a project may earn is capped at EUR 4 million. This program is scheduled to sunset on December 31, 2016.

# HUNGARY

HUNGARIAN NATIONAL FILM FUND NON-PROFIT PRIVATE LIMITED COMPANY (MNF)

Budapest 1365 Pf. 748., Hungary, [www.filmalap.hu](http://www.filmalap.hu)

KALOCSAY GERGELY, SENIOR LEGAL COUNSEL: [kalocsay.gergely@filmalap.hu](mailto:kalocsay.gergely@filmalap.hu)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (HUF)	MINIMUM SPEND (HUF)	FUNDING CAP (HUF)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	ACT NUMBER
25%	Rebate	Yes/No/No	No Cap	0	122B Until Expended <sup>(1)</sup>	Each Resident & Nonresident <sup>(2)</sup>	No/No	Yes	No <sup>(3)</sup>	12/31/2019	Act II of 2004 on Motion Picture

<sup>(1)</sup> Cannot exceed 122 billion Hungarian Forints (HUF) (approximately USD 440 million) through December 31, 2019. <sup>(2)</sup> Nonresident labor is eligible as long as 16% Hungarian income tax is withheld and remitted.

<sup>(3)</sup> Film office will review costs as they are submitted for certification.

**REQUIREMENTS:** Production company must be registered in Hungary or in one of the EEA states; be registered with the National Film Office (NFO); have a Hungarian sponsor(s) who can utilize the deduction (productions without a sponsor may apply to MNF for the rebate on a first-come, first-served basis); report the start of filming to the NFO; **pass a Hungarian Cultural Test with a minimum of 16 points**; and, submit an application and supporting documents to the NFO at least 30 days PRIOR to the start of principal photography along with an aggregate fee equal to 0.4% (0.2% registration fee plus 0.2% audit fee) of the Hungarian production budget. An administration fee, for MNF's activities of raising and paying subsidies, of up to 2.5% of the subsidy granted is payable upon receipt of the rebate.

**QUALIFIED SPEND:** Qualified spend includes all costs incurred by the Hungarian production company paid to a Hungarian taxpayer (direct Hungarian spend) including travel costs to and from Hungary. **If at least 80% of all global costs are considered direct Hungarian spend than 100% of all global costs incurred by the Hungarian company are considered qualified spend.** The non-Hungarian eligible spend is capped at 25% of

the Hungarian eligible spend. Ineligible spend includes: copyright costs which exceed 4% of the budget; print and advertising costs which exceed 2% of the budget (maximum HUF 5 million); and, any producer's fees which exceed 4% of the budget.

**SUMMARY:** This program is administered on a first-come, first-served basis. Hungary offers a rebate equal to 25% of qualified production costs. The Hungarian sponsor may direct 50% of its payable tax to the custody account managed by the MNF or may make a sponsorship payment directly with the production company in the amount of the tax credit certified either (1) at the completion of production when total production costs are paid or (2) monthly or quarterly if the production is not completed within nine months or the direct production costs exceed HUF 150 million. **The MNF will distribute the subsidy to the production from the custody account.** This incentive program is scheduled to sunset on December 31, 2019.

# ICELAND

## FILM IN ICELAND

Sundagarðar 2, IS-104 Reykjavík, Iceland, [www.filminiceland.com](http://www.filminiceland.com)

**EINAR HANSEN TOMASSON, FILM COMMISSIONER:** 354 5114000, [enar@filminiceland.com](mailto:enar@filminiceland.com)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (ISK)	MINIMUM SPEND (ISK)	FUNDING CAP (ISK)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
20% <sup>(1)</sup>	Rebate	Yes/No/No	No Cap	0	1.137B <sup>(2)</sup> 12/31/2016	Each Resident & Nonresident Subject to Tax	No/Yes	Yes	Yes	12/31/2021	43/1999

<sup>(1)</sup> Effective January 1, 2017, the incentive will increase from 20% to 25%. <sup>(2)</sup> Iceland may defer reimbursements that are in excess of the given yearly allocation until the following year.

**REQUIREMENTS:** Be a production company established in Iceland or be an Icelandic branch/agency of a company registered in another member state of the European Economic Area (EEA); **submit an application PRIOR to the start of principal photography in Iceland**; score a minimum of 4 points from the Cultural Criteria and a minimum of 23 points overall out of a possible 46 points; and, complete the production within three years from the date the application was submitted (a special request can be made to extend that time to a maximum of five years).

**QUALIFIED SPEND:** Qualified production costs include costs incurred in Iceland during preproduction, production, and postproduction. Preproduction costs can be included even if those costs were incurred prior to approval. **If more than 80% of the total production costs are incurred in Iceland, then all EEA costs may also be included in the 20% reimbursement calculation.** Payments to nonresident employees are eligible if

income tax is paid in Iceland. Payments to loan outs are eligible only if the loan out is an Icelandic entity formed through the Icelandic tax authorities and Icelandic income tax has been withheld.

**SUMMARY:** This program is administered on a first-come, first-served basis. Iceland offers a rebate equal to 20% of all qualified film production costs incurred in Iceland. In the event of a change in the estimated production costs after production begins, a new cost estimate must be submitted. **The request for reimbursement must be made within six months of the completion of costs incurred in Iceland.** While there is a funding cap of 1.137 billion Krona (ISK) (approximately USD 9.2 million) for the calendar year 2016, there is not a limit on the rebate that may be earned by a project. This incentive program is scheduled to sunset on December 31, 2021.

# ITALY - FILM

**DIRECTORATE GENERAL FOR CINEMA - THE MINISTRY OF CULTURAL HERITAGE, ACTIVITIES AND TOURISM**

Piazza di Santa Croce in Gerusalemme, 9/a, 00185 Roma, [www.cinema.beniculturali.it](http://www.cinema.beniculturali.it)

**DR. NICOLA BORRELLI, DIRECTOR:** 06 67233235, [dg-c@beniculturali.it](mailto:dg-c@beniculturali.it)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (EUR)	MINIMUM SPEND (EUR)	FUNDING CAP (EUR)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
25%	Tax Credit	No/No/10yr <sup>(1)</sup>	No Cap <sup>(2)</sup>	0	140M Per Calendar Year <sup>(3)</sup>	Each Resident & Nonresident	No/No	Yes	Yes	None	Finance Law of 2008 No. 244/2007

<sup>(1)</sup> The tax credit may be carried forward by the Italian executive producer up to 10 years. <sup>(2)</sup> There is an annual cap of EUR 10 million (approximately USD 11.25 million) per line producer. <sup>(3)</sup> Both the film and television programs draw from the same annual funding cap.

**REQUIREMENTS:** Commission an Italian executive producer (line producer) who is taxable in Italy and registered in the Official Film Industry List to provide production services; submit a preliminary online application (must be signed by both the executive producer and foreign production company) to The Ministry of Cultural Heritage, Activities and Tourism (MiBACT); submit a declaration of fulfillment of the "Deggendorf clause" requirements to The Revenue Agency; **pass the Cultural Test (Table C) with a minimum of 50 points out of a maximum of 100 points**; and, within 30 days of the executive producer completing the commissioned activities, submit the final application to the MiBACT.

**QUALIFIED SPEND:** Qualified expenditures consist of any production expenses incurred in Italy and paid by the Italian executive producer including but not limited to: financial and insurance expenses up to a maximum of 7.5% of total production costs; overhead expenses prorated between the number of shooting days and annual days up to a maximum of 7.5% of total production costs; and, production staff costs, net of social security contributions, up to a maximum of 25% of total production costs. Any **expenses incurred in another European Union Member State are treated as expenses incurred in Italy and are**

**eligible up to a maximum of 30% of the global production budget.** Qualified Italian expenses are: capped at 60% of the global budget; specified item by item in Table D of the Decree; and, taken into account at full value if more than 50% of the total shooting days occur in Italy (if 50% or less, such expenses are prorated based on the number of shooting days in Italy and the total number of shooting days). Expenses related to studio and set construction, development and printing, rental of equipment, purchase of film, and postproduction are taken into account based on the costs actually incurred in Italy and are not prorated. Producer fees do not qualify for the tax credit.

**SUMMARY:** This program is administered on a first-come, first-served basis. Italy offers a nonrefundable, nontransferable 25% tax credit on qualified Italian expenses to Italian executive producers commissioned by a foreign film production company. **The foreign film production company should take into consideration the tax credit benefit to the executive producer when negotiating the production services contract.** The executive producer may use the tax credit to offset value added tax, corporate income tax, regional income tax, social contributions, and taxes withheld on labor costs.

# ITALY - TV

## DIRECTORATE GENERAL FOR CINEMA - THE MINISTRY OF CULTURAL HERITAGE, ACTIVITIES AND TOURISM

Piazza di Santa Croce in Gerusalemme, 9/a, 00185 Roma, [www.cinema.beniculturali.it](http://www.cinema.beniculturali.it)

**DR. NICOLA BORRELLI, DIRECTOR:** 06 67233235, [dg-c@beniculturali.it](mailto:dg-c@beniculturali.it)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (EUR)	MINIMUM SPEND (EUR)	FUNDING CAP (EUR)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
25%	Tax Credit	No/No/10yr <sup>(1)</sup>	No Cap <sup>(2)</sup>	See below <sup>(3)</sup>	140M Per Calendar Year <sup>(4)</sup>	Each Resident & Nonresident	No/No	Yes	Yes	None	Ministerial Decree 5 February 2015, Chapter I, III, & IV

<sup>(1)</sup> The tax credit may be carried forward by the Italian executive producer up to 10 years. <sup>(2)</sup> There is an annual cap of EUR 10 million (approximately USD 11.25 million) per line producer. <sup>(3)</sup> Television shows must be at least 50 minutes and cost no less than EUR 2,000/min; animated works must be at least 24 minutes and cost no less than EUR 400/min; documentaries must be at least 40 minutes and cost no less than EUR 400/min; and, internet productions must be at least 10 minutes and must cost no less than EUR 400/min. <sup>(4)</sup> Both the film and television programs draw from the same annual funding cap.

**REQUIREMENTS:** Commission an Italian executive producer (line producer) who is taxable in Italy and registered in the Official Film Industry List to provide production services; submit a preliminary online application (must be signed by both the executive producer and foreign production company) to The Ministry of Cultural Heritage, Activities and Tourism (MiBACT); submit a declaration of fulfillment of the “Deggendorf clause” requirements to The Revenue Agency; **pass the Cultural Test (Table B) with a minimum of 50 points out of a maximum of 100 points**; shoot at least 1 day in Italian territory; and, within 30 days of the executive producer completing the commissioned activities, for serial work when at least two-thirds of the total work has been completed (entire serial work must be delivered within two years of the first episode), submit the final application to the MiBACT.

**QUALIFIED SPEND:** Qualified expenditures consist of those listed in Table A of the Decree and include, but are not limited to: financial and insurance expenses up to a maximum of 7.5% of total production costs; producer fees and general overhead expenses up to a maximum of 7.5% of total production costs; and, production staff costs, net of social

security contributions, up to a maximum of 25% of total production costs. **Any expenses incurred in another European Union Member State are treated as expenses incurred in Italy and are eligible up to a maximum of 10% of the global production budget.** Eligible production expenses cannot exceed 60% of the global budget.

**SUMMARY:** This program is administered on a first-come, first-served basis. Italy offers a nonrefundable, nontransferable 25% tax credit on qualified Italian expenses to Italian line producers commissioned by a foreign television production company. **The foreign television production company should take into consideration the tax credit benefit to the executive producer when negotiating the production services contract.** The executive producer may use the tax credit to offset value added tax, corporate income tax, regional income tax, social contributions, and taxes withheld on labor costs.

# MALAYSIA

**FILM IN MALAYSIA OFFICE (FIMO)**  
Kompleks Studio Merdeka, Lot 1662, Batu 8, Jalan Hulu Kelang, 68000 Ampang, Selangor, Malaysia, [www.filminmalaysia.com](http://www.filminmalaysia.com)

**ROZITA WATY RIDZUAN, ASSISTANT DIRECTOR OF FILM IN MALAYSIA OFFICE:** 603 7968 2071, [rozita@finas.gov.my](mailto:rozita@finas.gov.my)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (MYR)	MINIMUM SPEND (MYR)	FUNDING CAP (MYR)	QUALIFIED LABOR (MYR)	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
30%	Rebate	Yes/No/No	No Cap	5M Film 385k TV <sup>(1)</sup> 1.5M Post Only	No Cap	1 <sup>st</sup> 7.5M of Each Nonresident & 1 <sup>st</sup> 100k Each Resident	No/No	Yes	Yes	None	See Guidelines

<sup>(1)</sup> A TV series must have an average minimum Qualifying Malaysian Production Expenditure (QMPE) of at least 385,000 Malaysian Ringgit (MYR) per hour.

**REQUIREMENTS:** Be a foreign production company that has appointed and commissioned a qualified Malaysian production services company or be a private limited production services company incorporated by a foreign production company under the Malaysian Companies Act 1965 and registered with the Companies Commission of Malaysia; be the party responsible for all activities that are necessary for production and/or postproduction in Malaysia; at least three months PRIOR to the start of preproduction (or postproduction for the postproduction only rebate), submit an application for a Provisional Certificate of approval to The Central Agency for Application for Filming and Performance by Foreign Artists (PUSPAL); **see that at least 30% of the production crew are either Malaysian citizens or persons having permanent Malaysian residency status**; hire the requisite number of interns based on the size of the production; meet the minimum spend requirement; apply for and obtain a Final Certification after QMPE has ceased being incurred; and, provide a DVD of the completed production to FIMO.

**QUALIFIED SPEND:** QMPE includes: **the first MYR 7.5 million (approximately USD 1.84 million) paid to each nonresident and the first MYR 100,000 paid to each resident for services performed in Malaysia** (nonresident non-cast members must work in Malaysia

for a minimum of two cumulative calendar weeks in order to qualify their wages, travel expenses, accommodations, and per diems); the use of Malaysian land; goods and services provided in Malaysia; travel to and from Malaysia if booked via a Malaysian travel agent (travel to/from Malaysia for personnel whose remuneration qualifies is limited to one round trip per person per project); and, 100% or 50% of airfare costs if flying on a Malaysian carrier or a non-Malaysian carrier, respectively. Nonresident cast members are not subject to the minimum work period requirement in order to qualify wages, travel expenses, accommodations, and per diems. QMPE does not include any costs incurred prior to the approval date from PUSPAL.

**SUMMARY:** This program is administered on a first-come, first-served basis. Malaysia offers a rebate equal to 30% of all QMPE for production and/or postproduction activity in Malaysia. **In the event that actual QMPE incurred is more than 5% of the approved production costs indicated in the Provisional Certificate, the applicant producer must obtain approval from FIMO for the cost over-run.** This program does not have a sunset date.

# NEW ZEALAND

## NEW ZEALAND FILM COMMISSION

PO Box 11 546, Manners Street, Wellington 6142 NZ, [www.nzfilm.co.nz](http://www.nzfilm.co.nz)

**CHRIS TYSON, INCENTIVE EXECUTIVE:** 64 4 382 7680, [nzspg@nzfilm.co.nz](mailto:nzspg@nzfilm.co.nz)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (NZD)	MINIMUM SPEND (NZD)	FUNDING CAP (NZD)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
20% + 5% <sup>(1)</sup>	Grant	Yes/No/No	No Cap	15M Film <sup>(3)</sup>	No Cap	Each Resident & Nonresident <sup>(4)</sup>	No/No	Yes	Yes	None	See NZSPG Criteria
20% PDV <sup>(2)</sup>	Grant	Yes/No/No	No Cap	4M TV/Other <sup>(3)</sup> 500k PDV <sup>(3)</sup>	No Cap				Yes		

<sup>(1)</sup> The New Zealand Screen Production Grant (NZSPG) may be increased by 5% (see below). <sup>(2)</sup> Post, Digital and Visual Effects Grant (PDV). <sup>(3)</sup> Minimum spend consists of Qualifying New Zealand Production Expenditure (QNZPE) only. <sup>(4)</sup> Nonresident workers, with the exception of cast, must work a minimum of 14 days on the production in New Zealand for their labor costs to qualify.

**REQUIREMENTS:** Be a “special purpose vehicle” (SPV) with its own GST and payroll registration numbers and bank account; be a New Zealand (NZ) resident company or a foreign corporation operating with a fixed establishment in NZ; for television and other non-feature films, begin and complete principal photography within a 24-month period; and, **submit a final application no later than three months from completion of production in NZ.** See the NZSPG Criteria for exceptions to the unique SPV requirement.

**QUALIFIED SPEND:** For NZSPG, QNZPE includes costs for: goods purchased and services provided in NZ; goods purchased outside of NZ but used during production in NZ; labor costs for nonresident crew (both above-the-line and below-the-line) that work a minimum of 14 days on the production in NZ; labor costs for resident and nonresident performing artists; the use of land in NZ; all NZ development and production expenditures; NZ copyright acquisition; **NZ business overhead (cannot exceed 5% of total QNZPE or NZD 500,000);** NZ publicity/promotion expenditures and additional audiovisual content incurred prior to completion of the production; travel to NZ; production insurance and freight if paid to a NZ entity; and, completion bonds. For PDV (productions not shot in NZ),

only QNZPE related to postproduction, digital, and visual effects qualify.

**SUMMARY:** Both grants are administered on a first-come, first-served basis. **An individual production cannot qualify for both grants.** The NZSPG is equal to 20% of QNZPE. Film productions with QNZPE of NZD 30 million or more (NZD 25 million or more for television/ other productions) may earn an additional 5% by obtaining at least 20 out of 30 points (with at least three points from Section D) on the Significant Economic Benefits Test (SEBT). Applicants who incurred QNZPE of NZD 100 million or more in the previous five years or film productions with QNZPE of NZD 150 million or more (NZD 80 million or more for television/ other productions) will pass the SEBT with only three points from Section D. Productions requesting the additional 5% must submit a complete provisional application PRIOR to the start of principal photography. Interim applications may be submitted each time QNZPE reaches NZD 50 million (approximately USD 35.3 million) or more. Multiple productions can be bundled together to qualify for the NZSPG as long as the specified criteria are met. The additional grant (for productions with QNZPE exceeding NZD 200 million) on guaranteed deferrals or participation payments payable to NZ tax residents is no longer available.

# SOUTH AFRICA

DEPARTMENT OF TRADE AND INDUSTRY (DTI)

77 Meintjies Street, Sunnyside, Pretoria, Gauteng, 0002, [www.thedti.gov.za](http://www.thedti.gov.za)

NELLY MOLOKOANE, DIRECTOR OF INCENTIVES ADMINISTRATION: 27 (12) 394 1425, [nmolokoane@thedti.gov.za](mailto:nmolokoane@thedti.gov.za)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (ZAR)	MINIMUM SPEND (ZAR)	FUNDING CAP (ZAR)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
20% +2.5% or 5% <sup>(1)</sup>	Rebate	Yes/No/No	50M <sup>(3)</sup>	12M <sup>(4)</sup>	300M Per Fiscal Year (4/1 – 3/31)	Each Resident/Citizen	Yes 15%/No	Yes	Yes	3/31/2017	See Guidelines
17.5% or 20% <sup>(2)</sup>	Rebate	Yes/No/No	50M <sup>(3)</sup>	1.5M <sup>(4)</sup>					Yes		

<sup>(1)</sup> An additional 2.5% or 5% of Qualifying South African Postproduction Expenditure (QSAPPE) may be earned if postproduction expenses in South Africa (SA) meet the appropriate threshold. <sup>(2)</sup> A foreign production conducting only postproduction in SA may earn 17.5% of QSAPPE if QSAPPE is at least 1.5 million Rand (ZAR) or 20% if QSAPPE is ZAR 3 million or more. <sup>(3)</sup> Approximately USD 3.13 million. <sup>(4)</sup> ZAR 12 million for the production incentive; ZAR 1.5 million for the postproduction incentive.

**REQUIREMENTS:** Be a Special Purpose Corporate Vehicle incorporated in SA; **be the entity responsible for all activities involved in the production;** submit an application and receive an approval letter from the DTI before commencing principal photography (for the postproduction rebate, submit an application prior to the start of postproduction); commence principal photography within the three month period prescribed by the DTI; film a minimum of four weeks and at least 50% of scheduled principal photography in SA for productions with Qualifying South African Production Expenditure (QSAPE) of ZAR 12 million to ZAR 99,999,999 (this requirement may be waived for productions with QSAPE of ZAR 100 million or more); for the postproduction incentive, conduct a minimum of two weeks of postproduction in SA for postproductions with QSAPPE of ZAR 1.5 million or more (this requirement will be waived if 100% of postproduction is done in SA); and, provide the DTI with screen credit and a complete DVD of the production.

**QUALIFIED SPEND:** QSAPE includes: production costs for intellectual property and goods owned or facilities and services provided by SA companies; goods and services

provided outside SA as long as the shooting requirement is met; and, expenses for travel, accommodation, and per diem paid to nonresident crew while based in SA. **Production costs must be paid through a SA bank account in order to qualify.** SA business overhead expenses do not qualify if such costs exceed the lower of 2% of the total production expenditure or ZAR 200,000.

**SUMMARY:** This program is not administered on a first-come, first-served basis. The DTI has sole discretion in approving projects and the final amount of each claim. Productions shooting in SA may earn a 20% rebate on QSAPE plus an additional 2.5% or 5% (cumulative 22.5% or 25%) of QSAPPE if postproduction activities conducted in SA are between ZAR 1.5 million and ZAR 3 million or exceed ZAR 3 million, respectively. **Compensation paid directly to foreign actors or to their loan out does not qualify but is subject to 15% SA withholding tax.** There is a funding cap of ZAR 300 million (approximately USD 22.3 million) for the 2017 fiscal year (April 1 - March 31) and the maximum rebate a project may earn is capped at ZAR 50 million.

# SOUTH KOREA

## THE KOREAN FILM COUNCIL (KOIFC)

13f, 55 Centum Jungang-ro (U-Dong), Haeundae-gu, Busan, Korea (612-020), [www.koreanfilm.or.kr](http://www.koreanfilm.or.kr)

MR. DANIEL D.H. PARK, INTERNATIONAL PROMOTION TEAM: 82 51 720 4800, [pdh21@kofic.or.kr](mailto:pdh21@kofic.or.kr)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (KRW)	MINIMUM SPEND (KRW)	FUNDING CAP (KRW)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	SUNSET DATE	LEGISLATION
20% <sup>(1)</sup> 25% <sup>(1)</sup> 30% <sup>(1)</sup>	Rebate	Yes/No/No	No Cap	≥ 100M ≤ 500M <sup>(2)</sup> > 500M ≤ 2B <sup>(2)</sup> > 2B <sup>(2)</sup>	2.4B 12/31/2016	Each Resident	No/No	Yes	Yes	None	See Guidelines

<sup>(1)</sup> 20%, 25%, or 30% rebate if shooting no less than three, seven, or ten days in South Korea and spending between 100 million South Korean Won (KRW) and KRW 500 million, KRW 500 million and KRW 2 billion, or more than KRW 2 billion, respectively. <sup>(2)</sup> Minimum Qualified Production Expenditures (QPE).

**REQUIREMENTS:** Applicant must be a corporation organized and registered in South Korea; submit a Provisional Application no earlier than three months and no later than one month PRIOR to the commencement of principal photography in South Korea; show that more than 80% of the production costs come from foreign capital; receive approval from the Review Committee based on established criteria; spend no less than KRW 100 million and shoot no less than three days in South Korea; and, **submit the Final Application within 12 months of the Provisional Application submission and within one month of completing production activities in South Korea.**

**QUALIFIED SPEND:** Qualified spend includes expenditures incurred (even if incurred prior to submitting the Provisional Application) **from six months prior to the start of principal photography in South Korea through postproduction**; goods and services provided by businesses in South Korea; services provided in South Korea by residents subject to South Korean income tax withholding; and, travel to South Korea, if booked through a South Korean travel agent. Postproduction costs or labor costs of cast and crew are limited to 50% of the total QPE. Nonresident cast and crew per diem is not considered QPE.

**SUMMARY:** This program is not administered on a first-come, first-served basis. All applications are assessed by the Review Committee and, if approved, the production company and KOIFC will enter into an agreement. South Korea offers a cash rebate equal to 20%, 25%, or 30% of QPE, depending on the amount of spend and the number of principal photography days in South Korea (see above). **The rebate is calculated net of VAT and is subject to taxation.** If principal photography does not commence within three months after entering into the agreement, KOIFC may cancel the agreement and corresponding grant. Applicants may request a one-time partial settlement of the grant before the production is completed by submitting required documents including a certificate of performance bond and an audited expenditure statement for the costs incurred to date. Upon review and approval of the final application (which must be accompanied by an audited financial expenditure statement), the KOFIC will transfer the approved amount to the applicant's South Korean bank account. While there is a funding cap of KRW 2.4 billion (approximately USD 2,050,000) for the calendar year 2016, which may be increased for high-marketing value projects, there is not a limit on the rebate that may be earned by a project. There is no sunset date for this program.

# UNITED KINGDOM - FILM

BRITISH FILM COMMISSION

2029 Century Park East, Suite 1350, Los Angeles, CA 90067, [www.britishfilmcommission.org.uk](http://www.britishfilmcommission.org.uk)

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INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (GBP)	MINIMUM SPEND (GBP)	FUNDING CAP (GBP)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	REVIEW DATE	LEGISLATION
25%	Tax Credit	Yes/No/Yes	No Cap	10% UK Core Expenditure	No Cap	Each Resident & Nonresident	No/No	No	Yes <sup>(1)</sup>	None	Finance Act 2006 - C.3, Sch.4 & Sch.5

<sup>(1)</sup> Certification as a British film is required when claiming points in Section C or D.

**REQUIREMENTS:** The Film Production Company (FPC) responsible for the entire production of the film must be taxable in the UK; film must be intended for theatrical release; be certified as a British film by either: (1) **passing the cultural test with at least 18 out of 35 points or (2) qualify as an official co-production** (under the UK's bilateral co-production treaties or European Convention on Cinematic Co-Production); and, a minimum of 10% of the total (both UK and non-UK) core expenditure must be UK expenditures.

**QUALIFIED SPEND:** Core expenditure consists of expenditures incurred by a British FPC during preproduction, principal photography, and postproduction. It excludes any expenses incurred during development, distribution, or other non-production activities. **Core expenditure eligible for Film Tax Relief (FTR) must be a UK expenditure (defined as an expenditure "used or consumed" in the UK).** Therefore, when determining whether an expense will qualify as a UK expenditure, it is important to look at where the good or service was "used or consumed" rather than where the good or service was purchased or

contracted. For example, the expense of a car purchased in the United States by a British FPC that was used as a prop during principal photography in the UK will qualify as a UK core expenditure because the car was "used or consumed" (during a qualifying phase of production) in the UK (England, Northern Ireland, Scotland or Wales), regardless of the fact that it was purchased overseas.

**SUMMARY:** This program is administered on a first-come, first-served basis. The UK offers British FPCs Film Tax Relief equal to 25% of qualifying UK expenditure on British qualifying films intended for theatrical release. Tax relief is available for qualifying UK production expenditures on the lesser of: 80% of the total core expenditure or 100% of the incurred UK core expenditure. **When properly structured, an FPC may be able to make interim claims throughout the course of production.** There is no cap on the amount which can be claimed. The FPC must be a taxable corporation in the UK.

# UNITED KINGDOM HIGH-END TV

BRITISH FILM COMMISSION

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INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (GBP)	MINIMUM SPEND (GBP)	FUNDING CAP (GBP)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT	REVIEW DATE	LEGISLATION
25%	Tax Credit	Yes/No/Yes	No Cap	10% UK Core Expenditure <sup>(1)</sup>	No Cap	Each Resident & Nonresident	No/No	No	Yes <sup>(2)</sup>	None	CTA 2009 – Part 15A

<sup>(1)</sup> Minimum core expenditure of 1 million British Pound (GBP) (approximately USD 1.43 million) per broadcast hour (including internet). Individual episodes of 30 minutes or less may qualify for tax relief when commissioned together; however, the GBP 1 million average core expenditure per hour requirement must still be met. <sup>(2)</sup> Certification as a British film is required when claiming points in Sections C or D.

**REQUIREMENTS:** **PRIOR to the start of principal photography**, the Television Production Company (TPC) responsible for the entire production of the high-end television project must be incorporated in the UK; if not animation, the high-end television project must be more than 30 minutes in length; high-end television projects must be intended for broadcast (including internet broadcast); be certified as British by either: (1) passing the cultural test with at least 18 out of 35 points or (2) qualify as an official co-production; 10% or more of total core expenditures must be UK expenditure; and, meet the minimum core expenditure requirement of GBP 1 million per broadcast hour.

**QUALIFIED SPEND:** Core expenditure consists of expenditures incurred by a British TPC during preproduction, principal photography, and postproduction. It excludes any expenses incurred during development, distribution, or other non-production activities. Core expenditure eligible for High-End Television Tax Relief must be a UK expenditure (defined as an expenditure “used or consumed” in the UK). Therefore, **when determining**

**whether an expense will qualify as a UK expenditure it is important to look at where the good or service was “used or consumed” rather than where the good or service was purchased or contracted.** For example, the expense of a car purchased in the United States by a British TPC that was used as a prop during principal photography in the UK will qualify as a UK core expenditure because the car was “used or consumed” (during a qualifying phase of production) in the UK (England, Northern Ireland, Scotland or Wales), regardless of the fact that it was purchased overseas.

**SUMMARY:** This program is administered on a first-come, first-served basis. The UK offers British TPCs High-End TV Tax Relief equal to 25% of qualifying UK expenditure on British qualifying television programs intended for broadcast. **Tax relief is available on qualifying UK production expenditures on the lesser of: 80% of the total core expenditure or 100% of the incurred UK core expenditure.** When properly structured, a TPC may be able to make interim claims throughout the course of production.

## NOTES

## NOTES

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