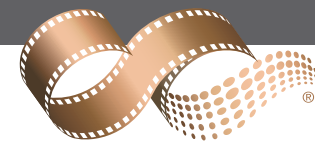
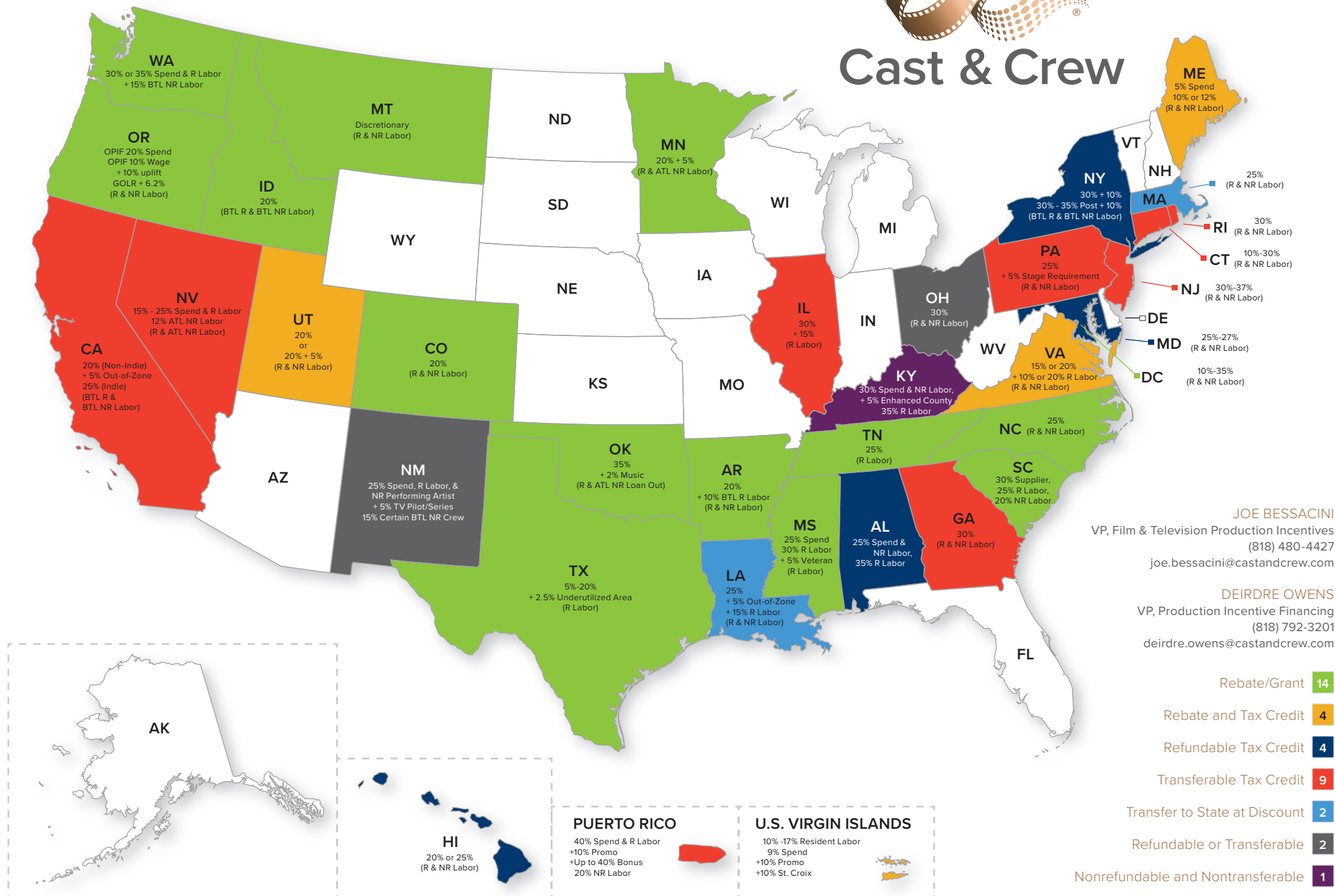


U.S. PRODUCTION INCENTIVES AT-A-GLANCE

AUGUST 2018



Cast & Crew



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Rebate/Grant 14

Rebate and Tax Credit 4

Refundable Tax Credit 4

Transferable Tax Credit 9

Transfer to State at Discount 2

Refundable or Transferable 2

Nonrefundable and Nontransferable 1

No Incentive 17

R = Resident, NR = Nonresident, ATL = Above-the-Line, BTL = Below-the-Line

STATE	INCENTIVE	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	FUNDING CAP	QUALIFIED LABOR	SUNSET DATE
Alabama	25% Spend & Nonresident Labor 35% Resident Labor	Refundable Tax Credit	No Cap*	\$20M Per Fiscal Year (10/1 – 9/30)	Each Resident & 1 st \$500K of Each BTL Nonresident, 1 st \$1M Each ATL Nonresident	None
Arkansas	20% +10% Below-the-Line Resident Labor	Rebate	No Cap	No Cap	1 st \$500k of Each Resident & Nonresident Subject to AR Tax	6/30/19
California ⁽¹⁾	20% (Non-Indie) +5% Out-of-Zone 25% (Indie)	Non-Transferable (Non-Indie) Transferable (Indie) Tax Credit	\$25M Non-Indie \$2.5M Indie	\$330M Per Fiscal Year (7/1 – 6/30)	Each Below-the-Line Resident & Below-the-Line Nonresident	6/30/25
Colorado	20%	Rebate	No Cap	\$750k FYE 6/30/2019	1 st \$1M of Each Resident & Nonresident	None
Connecticut	10%, 15%, 30%*	Transferable* Tax Credit	No Cap	No Cap	Each Resident & Nonresident*	None
District of Columbia	35% or 21% Spend* 30% Resident Labor 10% Nonresident Labor	Rebate	No Cap*	Discretionary	Each Resident & Nonresident*	None
Georgia ⁽¹⁾	20% +10% Promotion*	Transferable Tax Credit	No Cap	No Cap	1 st \$500k of Each Resident & Nonresident on W-2, otherwise no cap*	None
Hawaii	20% or 25%*	Refundable Tax Credit	\$15M	No Cap \$35M on 1/1/2019	Each Resident & Nonresident Subject to HI Tax	12/31/25
Idaho	20%	Rebate	\$500k	Program Is Not Currently Funded	Each Below-the-Line Resident & Below-the-Line Nonresident	6/30/20
Illinois	30% +15% Resident Labor - high poverty area*	Transferable Tax Credit	No Cap	No Cap	1 st \$100k of Each Resident	5/6/21
Kentucky	30% Local Spend & Nonresident Labor +5% Enhanced County 35% Resident Labor	Nonrefundable Nontransferable Tax Credit	No Cap	\$100M Per Calendar Year	Each Below-the-Line & 1 st \$1M of Each Above-the-Line	None
Louisiana ⁽¹⁾	25% +15% Resident Labor* + 5% Out-of-Zone + 5% VFX Costs	Transferable* Tax Credit	\$20M/\$25M	\$180M Per Fiscal Year* (7/1 – 6/30)	1 st \$3M of Each Resident & Nonresident*	6/30/2025
Maine	10% or 12% Wage* 5% Spend	Rebate Nontransferable Tax Credit	No Cap No Cap	No Cap No Cap	1 st \$50k of Each Resident & Nonresident NA	None
Maryland	25% or 27%*	Refundable Tax Credit	\$10M	\$8M FYE 6/30/2019	Each Resident & Nonresident Earning ≤ \$500k	None
Massachusetts	25% Payroll 25% Spend	Refundable/ Transferable Tax Credit	No Cap	No Cap	Each Resident & Nonresident*	12/31/22
Minnesota	20%* +5%*	Rebate	No Cap	\$1M Biennium Ending 6/30/2019	Each Resident & 1 st \$400k/\$500k of Certain Nonresidents*	None
Mississippi	25% Local Spend 30% Resident Labor, + 5% Veteran*	Rebate	\$10M	\$20M Per Fiscal Year (7/1 – 6/30)	1 st \$5M of Each Resident Subject to MS W/H	None
Montana	Discretionary	Grant	No Cap	Discretionary	Each Resident & Nonresident	None
Nevada	15% - 25% Spend & Resident Labor* 12% ATL Nonresident Labor	Transferable Tax Credit	\$6M	\$10M Per Fiscal Year (7/1 – 6/30)	1 st \$750k of Each Resident & ATL Nonresident	None
New Jersey	30% +5%* +2%*	Transferable Tax Credit	No Cap	\$75M Per Fiscal Year (7/1-6/30)	Each Below-the-Line & 1 st \$500k of Each Above-the-Line	6/30/2023
New Mexico	25% Spend, Resident Labor, & Nonresident Performing Artists +5% TV Pilot/Series 15% Certain BTL Nonresident Crew	Refundable/ Transferable Tax Credit	No Cap	\$50M Per Fiscal Year (7/1 – 6/30)	Each Resident, Nonresident Performing Artists*, Certain BTL Nonresident Crew	None
New York – Prod. & Post	30% +10%* 30% - 35% Post Only +10%*	Refundable Tax Credit	No Cap	\$395M Per Calendar Year \$25M Per Calendar Year	Each Below-the-Line Resident & Below-the-Line Nonresident	12/31/22
New York – Commercial	5% Downstate/Upstate 20% Growth	Refundable Tax Credit	Downstate/ Upstate - No Cap Growth - \$300k	\$7M Per Calendar Year	Each Below-the-Line Resident & Below-the-Line Nonresident	12/31/18
North Carolina	25%	Grant	\$7M Film \$12M TV Series \$250k Comm	\$31M Per Fiscal Year (7/1-6/30)	1 st \$1M of Each Resident & Nonresident	None
Ohio	30%	Refundable/Transferable Tax Credit	No Cap	\$40M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident	None
Oklahoma	35% +2% Music	Rebate	No Cap	\$4M Per Fiscal Year (7/1 – 6/30)	Each Resident & Above-the-Line Nonresident Loan Out*	6/30/24
Oregon	OPIF 20% Spend* OPIF 10% Wage* +10% uplift* GOLR + 6.2%*	Rebate	50% of Annual Funding	\$14M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Earning < \$1M*	12/31/23
Pennsylvania	25% +5% Minimum Stage Requirement	Transferable Tax Credit	20% of the Annual Cap	\$65M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Subject to PA W/H*	None
Puerto Rico	40% Spend & Resident Labor +10% Promo* +Up to 40% Bonus* 20% Nonresident Labor	Transferable Tax Credit	No Cap No Cap	\$50M Per Fiscal Year (7/1 – 6/30) No Cap	Each Resident Each Nonresident	6/30/18
Rhode Island	30%	Transferable Tax Credit	\$7M*	\$15M Per Calendar Year	Each Resident & Nonresident	6/30/24
South Carolina	30% Supplier 25% Resident Labor 20% Nonresident Labor	Transferable Rebate	No Cap	\$15.5M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Earning < \$1M	None
Tennessee	25%	Grant	No Cap	\$2M* Per Fiscal Year (7/1 – 6/30)	1 st \$250k of Each Resident	None
Texas ⁽¹⁾	5% - 20%* +2.5%* Underutilized Area	Grant	No Cap	\$22M For Biennium Ending 8/31/2019	1 st \$1M of Each Resident	None
U.S. Virgin Islands	10% - 17% Resident Labor 9% QPE* +10% Promo* +10% St. Croix*	Transferable Tax Credit Rebate Rebate Rebate	No Cap \$500k* No Cap No Cap	\$2.5M Per Calendar Year	1 st \$500k of Each Resident	None
Utah	20% +5% 20%	Refundable Tax Credit Rebate	No Cap \$500k	\$6.79M* Per Fiscal Year (7/1 – 6/30) \$1.5M	Each Resident & Nonresident*	None*
Virginia	15% or 20%* +10% or 20% Resident Labor* Discretionary*	Refundable Tax Credit Grant	At the Discretion of the Film Office	\$6.5M Per Fiscal Year (7/1 - 6/30) \$6.3M*	1st \$1M of Each Resident & Nonresident Discretionary	12/31/21 None
Washington	Up to 30% or 35%* Up to 15% BTL Nonresident Labor*	Rebate	No Cap	\$3.5M Per Calendar Year	Each Resident & Below-the-Line Nonresident*	6/30/27

⁽¹⁾Local incentive may be available.

*Please visit our website at www.castandcrew.com for details and up-to-date information. These materials have been prepared as of August 1, 2018 by Cast & Crew Entertainment Services for informational purposes only and should not be construed as tax advice or relied on for specific production projects.