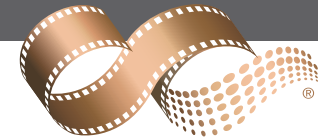
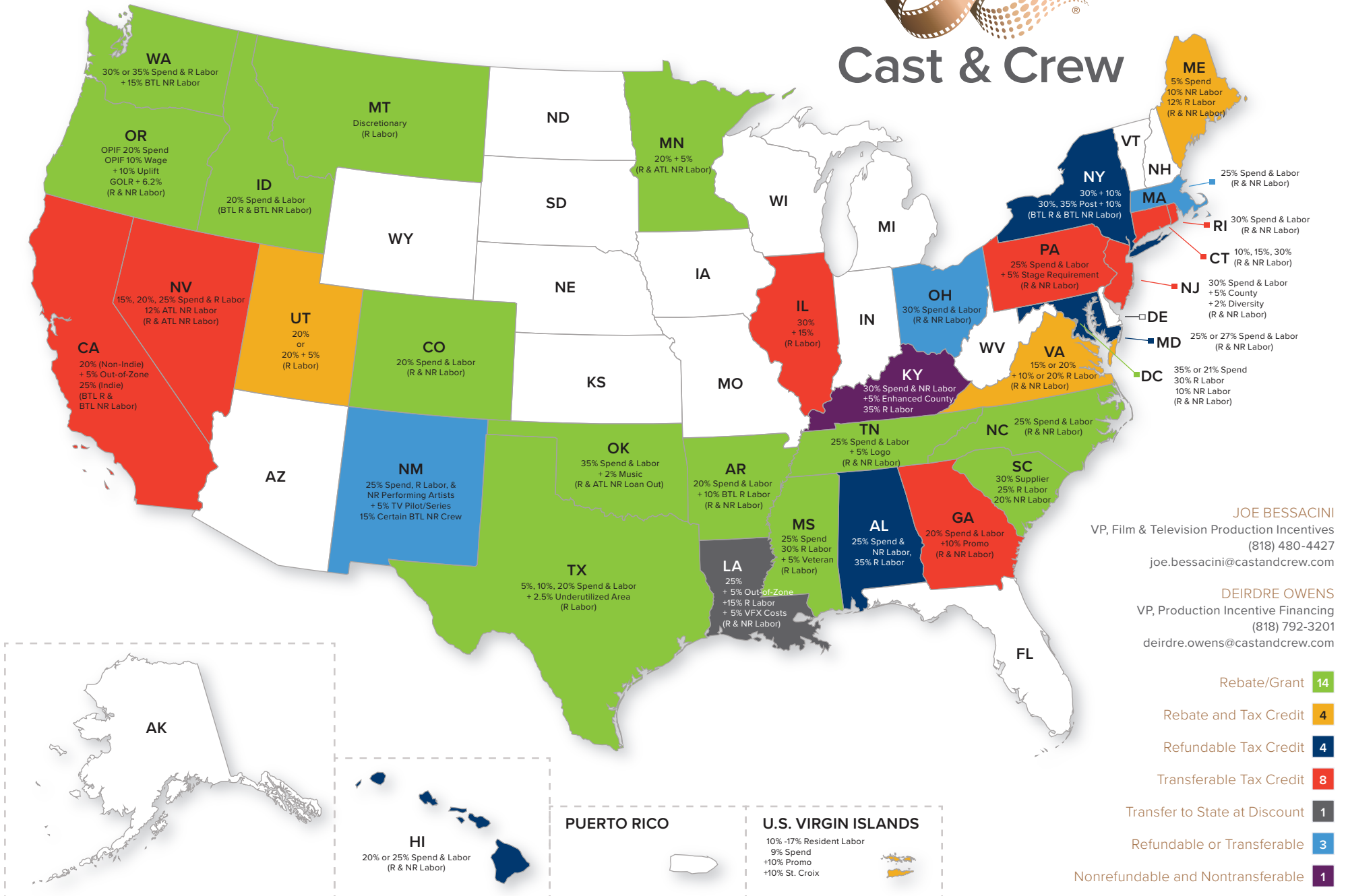


U.S. PRODUCTION INCENTIVES AT-A-GLANCE

JANUARY 2019



Cast & Crew



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Rebate/Grant	14
Rebate and Tax Credit	4
Refundable Tax Credit	4
Transferable Tax Credit	8
Transfer to State at Discount	1
Refundable or Transferable	3
Nonrefundable and Nontransferable	1
No Incentive	18

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 Below-the-Line Nonresident, 1 st \$1M Each Above-the-Line Nonresident	None
Arkansas	20% Spend & Labor +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 (Non-Indie)*	Non-Transferable Tax Credit	\$20M Non-Indie \$25M Non-Indie w/Uplifts	\$330M Per Fiscal Year (7/1 – 6/30)	Each Below-the-Line Resident & Below-the-Line Nonresident	6/30/25
	25% (Indie, Relocating TV Series)	Transferable Tax Credit	\$2.5M Indie			
Colorado	20% Spend & Labor	Rebate	No Cap	\$750k FYE 6/30/2019	1 st \$1M of Each Resident & Nonresident	None
Connecticut	10%, 15%, 30% (Based on Spend & Labor)	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	Discretionary*	Discretionary	Each Resident & Nonresident	None
Georgia ⁽¹⁾	20% Spend & Labor +10% Promotional!	Transferable Tax Credit	No Cap	No Cap	1 st \$500k of Each Resident & Nonresident On Form W-2, Otherwise No Cap*	None
Hawaii	20% Oahu 25% Other Islands*	Refundable Tax Credit	\$15M	\$35M Per Calendar Year*	Each Resident & Nonresident Subject to HI Tax	12/31/25
Idaho	20% Spend & Labor	Rebate	\$500k	Program Is Not Currently Funded	Each Below-the-Line Resident & Below-the-Line Nonresident	6/30/20
Illinois	30% Spend & Labor +15% Resident Labor—High Poverty Area*	Transferable Tax Credit	No Cap	No Cap	1 st \$100k of Each Resident	5/6/21
Kentucky	30% Spend & Nonresident Labor +5% Enhanced County* 35% Resident Labor	Nonrefundable/ Nontransferable Tax Credit	No Cap	\$100M Per Calendar Year	Each Below-the-Line Resident & Nonresident & 1 st \$1M of Each Above-the-Line	None
Louisiana ⁽¹⁾	25% Spend & Labor +15% Resident Labor* + 5% Out-of-Zone + 5% VFX Costs	Refundable Tax Credit*	\$20M/\$25M*	\$180M Per Fiscal Year* (7/1 – 6/30)	1 st \$3M of Each Resident & Nonresident*	6/30/25
Maine	10% Nonresident Labor 12% Resident Labor	Rebate	No Cap	No Cap	1 st \$50k of Each Resident & Nonresident	None
	5% Spend	Nontransferable Tax Credit	No Cap	No Cap	NA	
Maryland	25% Spend & Labor or 27% Spend & Labor (TV Series or Pilot)*	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% Spend & Labor* +5%*	Rebate	No Cap	\$1M Biennium Ending 6/30/2019	Each Resident & 1 st \$400k/\$500k of Certain Nonresidents*	None
Mississippi	25% 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	NA
Nevada	15%, 20%, 25% Spend & Resident Labor* 12% Above-the-Line Nonresident Labor	Transferable Tax Credit	\$6M	\$10M Per Fiscal Year (7/1 – 6/30)	1 st \$750k of Each Resident & Above-the-Line Nonresident	None
New Jersey	30% Spend & Labor +5% Certain Counties* +2% Diversity Plan*	Transferable Tax Credit	No Cap	\$75M Per Fiscal Year (7/1 – 6/30)	Each Below-the-Line Resident & Nonresident & 1 st \$500k of Each Above-the-Line	6/30/23
New Mexico	25% Spend, Resident Labor, & Nonresident Performing Artists +5% TV Pilot/Series	Refundable*/ Transferable Tax Credit	No Cap	\$50M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Performing Artists*	None
	15% Certain Nonresident Below-the-Line Crew				Certain Nonresident Below-the-Line Crew	
New York – Prod. & Post Only	30% Spend & Labor +10% Upstate County*	Refundable Tax Credit	No Cap	\$395M Per Calendar Year	Each Below-the-Line Resident & Below-the-Line Nonresident	12/31/22
	30%, 35% Post Only +10% Upstate County*	Refundable Tax Credit	No Cap	\$25M Per Calendar Year		
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% Spend & Labor	Rebate	\$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% Spend & Labor	Refundable/ Transferable Tax Credit	No Cap	\$40M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident	None
Oklahoma	35% Spend & Labor +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 (Outside Portland Metro Zone)* GOLR* +6.2%	Rebate	50% of annual funding	\$14M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Earning < \$1M*	12/31/23
			No Cap	NA		
Pennsylvania	25% Spend & Labor +5% Minimum Stage Requirement*	Transferable Tax Credit	20% of the Annual Cap	\$65M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident With PA Tax Withheld*	None
Rhode Island	30% Spend & Labor	Transferable Tax Credit	\$7M*	\$15M Per Calendar Year	Each Resident & Nonresident	6/30/24
South Carolina	30% In-State Supplier, 25% Out-of-State* 25% Resident Labor 20% Nonresident Labor	Nontransferable Nontransferable Transferable Rebate	No Cap	\$5.5M Spend \$10M Wage Per Fiscal Year (7/1 – 6/30)	1 st \$1M of Each Resident & Nonresident	None
Tennessee	25% Spend & Labor +5% Logo*	Grant	No Cap	\$2M* Per Fiscal Year (7/1 – 6/30)	1 st \$250k of Each Resident & 1 st \$2M of All Nonresident Labor*	None
Texas ⁽¹⁾	5%, 10%, 20% (Based on Spend)* +2.5% Underutilized Area*	Grant	No Cap	\$32M For Biennium Ending 8/31/2019	1 st \$1M of Each Resident	None
US Virgin Islands	10%, 15%, 17% Resident Labor	Transferable Tax Credit	No Cap	\$2.5M Per Calendar Year	1 st \$500k of Each Resident	None
	9% Spend (QPE)* +10% Promo* +10% St. Croix*	Rebate Rebate Rebate	\$500k* No Cap No Cap			
Utah	20% Spend & Resident Labor +5% (Meet 1 of 2 Options)	Refundable Tax Credit	No Cap	\$6.79M* Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident UT Withholding Tax*	None*
	20% Spend & Labor	Rebate	\$500k	\$1.5M		
Virginia	15% Spend & Labor or 20% Spend & Labor — Distressed Area* +10% or 20% Resident Labor*	Refundable Tax Credit	At the Discretion of the Film Office	\$6.5M Per Fiscal Year (7/1 – 6/30)	1 st \$1M of Each Resident & Nonresident	12/31/21
		Grant		\$6M*	Discretionary	None
Washington	Up to 30% or 35% Spend & Resident Labor* Up to 15% Below-the-Line 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 January 1, 2019 by Cast & Crew Entertainment Services for **informational purposes only** and should not be construed as tax advice or relied on for specific production projects.