

# THE INCENTIVES PROGRAM



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# Making your Money Count.

## CAST & CREW FINANCIAL SERVICES (CCFS) IS COMPRISED OF SEVEN BUSINESS LINES:

**Production Incentive Financing** – we can provide cash to film and television productions when it is needed most – during production. We have flexible loan package options with advance rates to meet producers' needs.

**Production Incentive Consulting** – our team provides guidance to help producers navigate the continuously changing incentive landscape.

**Production Incentive Management Services** – our team provides an end-to-end solution to address incentive management needs at competitive pricing. Leave the incentive administration to us, so you can focus more energy on your production.

**Canadian Production Incentive Services** – through our Canadian entity, Cast & Crew Capital, we provide a combination of effective accounting

and financing solutions all under one roof. Clients can benefit from a full complement of incentive services, including corporate structuring, financial statements, tax filings and audits.

**Tax Credit Brokering** – our team can help producers find buyers for their transferable tax credits.

**Purchasing and Procurement** – with Cast & Crew OnSet, producers benefit from our knowledge of qualified purchases, price discounts and long-term relationships with industry vendors.

**Completion Bond Services** – through Media Guarantors, Cast & Crew clients can benefit from full completion bond services and financing advisement. With our specialized service, customers get experience, flexibility and security.

# Contact Financial Services

LET US BE YOUR ONE-STOP-SHOP FOR ALL YOUR INDEPENDENT FILM AND TELEVISION NEEDS.

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CAST & CREW ONSET

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MEDIA GUARANTORS

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2020



# THE INCENTIVES PROGRAM



Cast & Crew

These materials have been prepared as of January 1, 2020 by Cast & Crew Entertainment Services for *informational purposes only* and should not be construed as tax or legal 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 or counsel 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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## Welcome to Cast & Crew's 2020 TIP Guide.

Production incentives are continuously changing. Here are some of the changes since our 2019 edition:

- **Arkansas** extended the sunset date thru June 30, 2029.
- **California** launched Program 3.0 on January 1, 2020.
- **Hawaii** increased its annual funding to \$50 million per calendar year beginning January 1, 2019.
- **Illinois** extended the sunset date thru December 31, 2026.
- **Maryland** appropriated \$11 million for fiscal year ending June 30, 2020.
- **Minnesota** appropriated \$1 million for the biennium ending June 30, 2021.
- **Mississippi** amended the program to allow nonresident labor to qualify if certain conditions are met.
- **Montana** established a transferable film tax credit program that offers 20%– 35% on eligible spend and labor.
- **New Mexico** increased the annual funding cap to \$110 million per fiscal year (7/1–6/30).
- **New York** extended the sunset date of the Production and Postproduction Only programs to December 31, 2024, extended the sunset date of the Commercial program to December 31, 2023, and now allows certain ATL residents and ATL nonresidents to qualify.
- **Ohio** eliminated the ability to transfer the tax credit and instituted an economic impact analysis as a method of ranking projects eligible for the incentive.
- **Oklahoma** increased the annual funding cap to \$8 million per fiscal year (7/1–6/30) and extended the sunset date thru June 30, 2027.
- **Pennsylvania** increased the annual funding cap to \$70 million per fiscal year (7/1–6/30).
- **Puerto Rico** eliminated the ability to be able to award an incentive of up to 90% of qualified production costs and removed the program's annual funding cap and sunset date.
- **Rhode Island** increased the annual funding cap to \$20 million per calendar year and extended the sunset date to June 30, 2027.
- **Texas** appropriated \$50 million for the biennium ending August 31, 2021.
- **Virginia** decreased the refundable tax credit program's annual funding cap to \$6.5 million per fiscal year (7/1–6/30) and decreased the grant program's annual funding cap to \$3 million.

- **Washington** amended the eligibility criteria for accessing their rebate program.
- **Alberta** replaced the Screen-Based Production Grant program with the Film and Television Tax Credit Program offering a refundable tax credit equal to at least 22% of eligible Alberta spend.
- **Manitoba** eliminated the refundable tax credit program's sunset date.
- **Newfoundland & Labrador** extended the sunset date thru December 31, 2021.
- **Northwest Territories** appropriated CAD 100,000 for fiscal year ending March 31, 2020.
- **Nova Scotia** appropriated CAD 26 million for fiscal year ending March 31, 2020.
- **Saskatchewan** appropriated CAD 2 million for fiscal year ending March 31, 2020.
- **Croatia** increased the annual cap to HRK 65 million per calendar year.
- **Malta** increased the incentive from 20%–32% to 30%–50% of eligible spend and EU/EEA labor.

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 provides payroll and human resources, accounting and financial, and workflow and productivity software and services to the entertainment industry. Our services include payroll and residuals processing, workers' compensation services, labor relations, and production incentives management and financing. Cast & Crew's PSL production accounting software serves the needs of the film, television and digital media industries.



Cast & Crew, founded in 1976, has its corporate headquarters in Burbank, California, with additional offices in Georgia, Louisiana, New Mexico, New York, North Carolina, London, Toronto, and Vancouver.

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. Credits may sell for a higher dollar value during tax filing season. 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; 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: **Arkansas, Australia (Location Incentive), San Francisco (California), Santa Clarita (California), New Brunswick (Canada), Northwest Territories (Canada), Nova Scotia (Canada), Saskatchewan (Canada), Yukon (Canada), Colombia, Colorado, Croatia, Czech Republic, District of Columbia, Jacksonville (Florida), Miami-Dade County (Florida), Sarasota County (Florida), St. Petersburg/Clearwater (Florida), Savannah (Georgia), Georgia (Int'l), Germany, Hungary, Iceland, Idaho (not currently funded), Jefferson Parish (Louisiana), Shreveport (Louisiana), St. Bernard Parish (Louisiana), Maine, Malaysia, Malta, Minnesota, Mississippi, Kansas City (Missouri), New Zealand, North Carolina, Oklahoma, Oregon, South Africa, South Carolina, South Korea, Tennessee, Texas, San Antonio (Texas), US Virgin Islands, Utah, Virginia, and Washington.**

## 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, Alberta (Canada), British Columbia (Canada), Canada (Federal), Manitoba (Canada), Newfoundland & Labrador (Canada), Ontario (Canada), Québec (Canada), France, Hawaii, Maryland, Massachusetts, New Mexico, New York, Ohio, 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.

**Transferable** – The following jurisdictions offer transferable tax credits: **California (indies only), Connecticut, Dominican Republic, Georgia, Illinois, Louisiana (only to the state at a discount), Massachusetts, Montana, Nevada, New Jersey, Pennsylvania, Puerto Rico, Rhode Island, and US Virgin Islands**. 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), Kentucky, 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, direct to streaming, 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 31<sup>st</sup>. 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 \$55 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 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	DIRECT TO STREAMING	MUSIC VIDEOS	NEWS	REALITY SHOWS	SPORTING EVENTS	TALK SHOWS	TRAILERS	POSTPRODUCTION (STANDALONE)	WEBISODES
Alabama	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	(4)	Yes	Yes
Arkansas	Yes	No	Yes	Yes	(2)	No	No	Yes	No	No	Yes	Yes	No	Yes	No	Yes	Yes	Yes	No
California	(1)	No	No	No	No	No	No	No	No	Yes	Yes	No	No	No	No	No	No	No	Yes
San Francisco	No	No	No	Yes	No	No	No	No	No	No	Yes	No	No	Yes	No	No	No	Yes	Yes
Santa Clarita	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	No	No	No	No	No	No	No
Colorado	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	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	No	Yes	Yes	(2)	No	(2)	(2)	(2)	(2)	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 under the Digital Media and Software program. (6) Qualifies if produced for theatrical distribution or broadcast. (7) Qualifies under the commercial production tax credit program. (8) One day of principal photography within this jurisdiction is required in order to qualify for postproduction standalone. (9) Qualifies if filmed and produced at a nonprofit arts and cultural venue receiving state funding. (10) Qualifies under the Digital Media Production tax credit if the content is solely created for entertainment purposes; video games may qualify. (11) Does not qualify for post only credit.



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Florida																			
Jacksonville	No	No	Yes	(2)	No	No	No	No	No	No	Yes	No	No	(2)	No	No	No	No	No
Miami-Dade County	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes
Sarasota County	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
St. Petersburg/ Clearwater	No	No	No	Yes	No	No	No	No	Yes	No	Yes	Yes	No	No	No	No	No	No	Yes
Georgia	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes	No	Yes	No	Yes	No	Yes	Yes
Savannah	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	(2)	No
Hawaii	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	No	(3)	Yes	Yes	Yes
Idaho	Yes	No	Yes	Yes	No	No	No	Yes	No	No	Yes	Yes	No	Yes	No	No	No	No	(2)

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Illinois	Yes	No	Yes	Yes	No	No	(2)	No	(2)	(2)	Yes	Yes	No	Yes	No	No	(4)	(8)	Yes
Kentucky	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No	Yes	No	Yes	(4)	Yes	Yes
Louisiana	Yes	Yes	Yes	Yes	Yes	(3)	Yes	(5)	(5)	Yes	Yes	Yes	No	Yes	No	Yes	(4)	Yes	Yes
Jefferson Parish	(2)	No	Yes	Yes	No	No	No	No	No	No	Yes	(2)	No	(2)	No	No	No	No	No
Shreveport	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	Yes	Yes	No	Yes	No	Yes	No	No	No
St. Bernard Parish	(2)	No	Yes	(2)	(2)	No	(2)	(2)	(2)	(2)	(2)	(2)	No	(2)	No	No	(2)	No	(2)
Maine	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes
Maryland	No	No	No	Yes	No	Yes	No	No	No	No	Yes	Yes	No	No	No	No	(4)	No	No
Massachusetts	Yes	No	Yes	Yes	No	No	No	No	No	No	Yes	(6)	No	(6)	No	No	No	No	No

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Minnesota	Yes	No	Yes	Yes	No	No	No	No	No	Yes	Yes	Yes	No	(2)	No	No	No	Yes	No
Mississippi	Yes	(2)	(3)	Yes	Yes	(2)	Yes	Yes	(2)	(2)	(2)	Yes	No	Yes	No	(2)	Yes	Yes	Yes
Missouri																			
Kansas City	No	No	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	No	Yes	No	No	Yes	No	Yes
Montana	(2)	(2)	Yes	Yes	(2)	(2)	(2)	(2)	(2)	Yes	Yes	Yes	No	Yes	No	No	(2)	No	Yes
Nevada	Yes	No	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes
New Jersey	(1)	(9)	No	Yes	(9)	No	No	(10)	(10)	(10)	Yes	No	No	(2)	No	No	No	No	(10)
New Mexico	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	No	Yes	(2)	Yes	Yes	Yes	Yes
New York	(4)	No	(7)	No	No	No	No	No	No	Yes	Yes	No	No	No	No	(2)	No	Yes	(2)

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North Carolina	Yes	No	Yes	Yes	No	No	Yes	No	No	Yes	Yes	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)	No	No
Oregon 20% (OPIF)	Yes	No	No	Yes	No	No	No	(2)	(2)	(2)	Yes	Yes	No	Yes	No	No	No	Yes	Yes
Oregon 6.2% (GOLR)	Yes	No	Yes	Yes	No	Yes	Yes	No	No	No	Yes	Yes	No	Yes	No	Yes	No	No	Yes
Pennsylvania	Yes	No	Yes	Yes	Yes	No	No	No	No	No	Yes	No	No	Yes	No	Yes	No	(11)	No
Puerto Rico	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	(2)	Yes	Yes	Yes	Yes	(2)	Yes	(4)	Yes	Yes
Rhode Island	Yes	Yes	Yes	Yes	Yes	(2)	Yes	No	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	No	Yes

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South Carolina	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	No	No	No	No	(4)	No	No
Tennessee	Yes	No	No	No	No	No	No	Yes	No	No	Yes	No	No	No	No	No	(4)	Yes	No
Texas	Yes	(3)	Yes	Yes	(3)	Yes	Yes	Yes	No	(2)	Yes	Yes	No	(3)	No	(3)	Yes	No	Yes
San Antonio	Yes	No	No	Yes	No	No	No	No	No	No	Yes	Yes	No	Yes	No	No	No	No	Yes
U.S. Virgin Islands	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Utah	Yes	No	No	Yes	(2)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes	No	Yes
Virginia	Yes	No	Yes	Yes	No	No	No	Yes	No	Yes	Yes	Yes	No	No	No	No	No	No	Yes
Washington	No	No	Yes	(2)	No	No	No	No	No	Yes	Yes	No	No	(2)	No	No	Yes	No	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 under the Digital Media and Software program. (6) Qualifies if produced for theatrical distribution or broadcast. (7) Qualifies under the commercial production tax credit program. (8) One day of principal photography within this jurisdiction is required in order to qualify for postproduction standalone. (9) Qualifies if filmed and produced at a nonprofit arts and cultural venue receiving state funding. (10) Qualifies under the Digital Media Production tax credit if the content is solely created for entertainment purposes; video games may qualify. (11) Does not qualify for post only credit.

# INCENTIVES

## 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	AUDIT REQUIRED	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	No*/No	Yes	None	H 69 H 243
Arkansas	Up to 20% Spend & Labor +10% BTL Resident Labor	Rebate	Yes/No/NA	No Cap	\$200k* \$50k*	No Cap	1 <sup>st</sup> \$500k of Each Resident & Nonresident Subject to AR Tax	No/No	Yes	6/30/29	H 1939 H 1633 H 1461
California	20% Non-Indie & TV* +5%, +10% Out-of-Zone*	Tax Credit	No/No/5Yr	\$20M Non-Indie \$30M w/Uplifts	\$1M Film/TV Per EPS \$500k Mini-series	\$330M Per Fiscal Year (7/1 – 6/30)	Each BTL Resident & BTL Nonresident	No/No	Yes	6/30/25	AB 1839 S 871
	25% Indie & Relocated TV* +5% Out-of-Zone*	Tax Credit	No/Yes*/5Yr	\$2.5M Indie \$3.0M w/Uplifts							
San Francisco, CA	All City Costs & Payroll Tax Expense	Rebate	Yes/No/NA	\$600k	\$0	\$13M Thru FY 6/30/2028	NA	NA/NA	No	6/30/28	110-15 244-18

\*See state detail page for further explanation.

# INCENTIVES

## 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
Santa Clarita, CA	Film Permit Fee & Hotel Tax	Refund	Yes/No/NA	No Cap	\$0	\$60k Per Fiscal Year (7/1 – 6/30)	NA	NA/NA	No	None	See Rules
Colorado	20% Spend & Labor	Rebate	Yes/No/NA	No Cap	\$100k or \$1M*	\$2M FY 6/30/2020*	1 <sup>st</sup> \$1M of Each Resident & Nonresident	No/Yes	Yes	None	H1286 S 103 S 207
Connecticut	10% Spend & Labor* 15% Spend & Labor* 30% Spend & Labor*	Tax Credit	No/Yes*/5yr	No Cap	≥ \$100k ≤ \$500k > \$500k ≤ \$1M > \$1M	No Cap	Each Resident & Nonresident*	No/Yes	Yes	None	10-107 11-61 11-6 17-2
District of Columbia	35% or 21% Spend* 30% Resident Labor 10% NR Labor	Rebate	Yes/No/NA	Discretionary*	\$250k	Discretionary	Each Resident & Nonresident	No/No	Yes	None	L21-0081

\*See state detail page for further explanation.



# INCENTIVES

## 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
Jacksonville, FL	10% Spend & Resident Labor	Grant	Yes/No/NA	\$50k*	\$50k	Discretionary	Each County Resident	No/No	Yes	None	2016-382 2019-243-E
Miami-Dade County, FL	Tier I: 10% Spend & Resident Labor Tier II: 5% Spend & Resident Labor	Grant	Yes/No/NA	\$100k \$50k	≥ \$1M ≥ \$500k < \$1M	Discretionary	1 <sup>st</sup> \$75k of Each County Resident	No/No	Yes	None	R-783-17 R-615-19
Sarasota County, FL	100% Sarasota County Government Fees 10%–20% Local Spend & Resident Labor	Rebate	Yes/No/NA	\$25k*	\$1k	\$250k Per Fiscal Year* (10/1 – 9/30)	Each County Resident	No/No	No	None	2017-184
St. Petersburg / Clearwater, FL	10% Spend & Resident Labor	Rebate	Yes/No/NA	Discretionary	\$0	\$1.7M Per Fiscal Year (10/1 – 9/30)	Each Resident of Tampa Bay Area	No/No	No	None	See Guidelines
Georgia	20% Spend & Labor +10% Promotional*	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	Optional*	None	H 1027 H 958 H 199

\*See state detail page for further explanation.



# INCENTIVES

## 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
Savannah, GA	10% Spend & BTL Resident Labor +Bonus*	Rebate	Yes/No/NA	\$100k Film/Pilot \$250k TV	\$500k* \$500k*	\$1.3M Per Calendar Year	Each BTL Resident*	No/No	Yes*	12/31/21	See Guidelines
Hawaii	20% Oahu 25% Neighbor Islands*	Tax Credit	Yes/No/No	\$15M	\$200k	\$50M Per Calendar Year*	Each Resident & Nonresident Subject to HI Tax	No/Yes	Yes	12/31/25	H 726 H 423 S 33
Idaho	20% Spend & Labor	Rebate	Yes/Yes/NA	\$500k	\$200k	Program Is Not Currently Funded	Each BTL Resident & BTL Nonresident	No/No	No	6/30/20	H 592 H 498
Illinois	30% Spend & Resident Labor +15% Area*	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	12/31/26	H 2482 S 1286 S 1595

\*See state detail page for further explanation.

# INCENTIVES

## 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
Kentucky	30% Spend & NR Labor +5% Enhanced County* 35% Resident Labor	Tax Credit	No/No/No	No Cap	\$125k/\$250k Film/TV \$10k/\$20k Docu.	\$100M Per Calendar Year	Each BTL & 1 <sup>st</sup> \$1M of Each ATL	No/Yes	No*	None	H 3a H 340 H 487
Louisiana	25% Spend & Labor* +15% Resident Labor* +10% Screenplay +5% Out-of-Zone +5% VFX Costs	Tax Credit	No/Yes*/5yr	\$20M/\$25M*	> \$300k	\$180M Per Fiscal Year* (7/1 – 6/30)	1 <sup>st</sup> \$3M of Each Resident & Nonresident*	Yes 6%/No	Yes	6/30/25	RS 47:6007 RS 47:164
Jefferson Parish, LA	3% Spend & Resident Labor	Rebate	Yes/No/NA	\$100k*	\$150k	\$1.5M Per Calendar Year	Each Parish Resident	No/No	Yes*	None	110061
Shreveport, LA	2.5% City Sales Tax*	Sales Tax Rebate	Yes/No/NA	\$150k*	\$300k	No Cap	NA	NA/NA	Yes	None	86 of 2009

\*See state detail page for further explanation.

# INCENTIVES

## 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
St. Bernard Parish, LA	3.5% Spend & Resident Labor	Rebate	Yes/No/NA	\$100k	\$150k	\$150k Per Calendar Year	Each Parish Resident	No/No	Yes	None	Ordinance SBPC #1809- 08-16
Maine	10% NR Labor* 12% Resident Labor*	Rebate	Yes/No/NA	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% Spend & Labor or 27% Spend & Labor*	Tax Credit	Yes/No/No	\$10M	> \$250k	\$11M FY 6/30/2020*	Each Resident & Nonresident Earning ≤ \$500k*	No/No	Yes	None	S 1154
Massachusetts	25% Payroll 25% Spend	Tax Credit	Yes*/Yes/5yr	No Cap	\$50k	No Cap	Each Resident & Nonresident*	Yes 5%/Yes	Yes*	12/31/22	H 4252 H 4084 H 4904

\*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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
Minnesota	20% Spend & Labor* +5% Meet Certain Criteria*	Rebate	Yes/No/NA	No Cap	≥ \$100k < \$1M ≥ \$1M or ≥ 60% of PP Outside Metro Area	\$1M For Biennium Ending 6/30/2021	Each Resident & 1 <sup>st</sup> \$400k/\$500k of Certain Nonresidents*	No/Yes	Yes*	None	H 729 H 2-a
Mississippi	25% Spend & NR Labor* 30% Resident Labor +5% Veteran*	Rebate	Yes/No/NA	\$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*	None	S 2374 S 2603
Kansas City, MO	Tier 1 4% or Tier 2 9% +0.5% Bonus*	Rebate	Yes/No/NA	No Cap	\$10k – \$100k*	\$75k Per Fiscal Year (5/1 – 4/30)	Each Resident From a Council District Within KCMO*	No/No	No	None	160093
Montana	20%–35% Spend & Labor*	Tax Credit	No/Yes/5yr	No Cap	≥ \$350k Film/TV > \$50k < \$350k Commercials Music Videos	\$10M Per Calendar Year	1 <sup>st</sup> \$7.5M of Each ATL; \$150k in Credits for Each BTL Resident & Each BTL Nonresident	Yes 6.9%/No	Yes	12/31/2029	H 293

\*See state detail page for further explanation.

# INCENTIVES

## 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
Nevada	15%, 20%, 25% Spend & Resident Labor* 12% ATL NR Labor	Tax Credit	No/Yes/4yr	\$6M	\$500k	\$10M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$750k of Each Resident & ATL Nonresident	No/No	Yes	None	S 165 S 94 A 492
New Jersey	30% Spend & Labor +5% Certain Counties* +2% Diversity Plan*	Tax Credit	No/Yes/7yr	No Cap	60% of Total Spend in NJ or \$1M	\$75M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$500k of Each Resident & Nonresident	Yes 6.37%/Yes	Yes	6/30/23	S 122
New Mexico	25% Spend, NR Artists, & Resident Labor +5% Location/Stage/Pilot 15% Limited BTL NR Crew	Tax Credit	Yes/No/No	No Cap	\$0*	\$110M Per Fiscal Year (7/1 – 6/30)	Each Resident, Nonresident Performing Artists*, Limited BTL Nonresident Crew	Yes 4.9%/No	Yes*	None	H216 S 565 S 2
New York Production	30% Spend & Labor* +10% Upstate County*	Tax Credit	Yes/No/No	No Cap	\$0	\$395M Per Calendar Year	Each BTL Resident & BTL Nonresident & Certain ATL Resident & ATL Nonresident*	No/No	Optional AUP Report	12/31/24	S 6060 A 9710 S 7244 S 2609 A 3009
Post Production Only	30%, 35% Post Only* +10% Upstate County*	Tax Credit	Yes/No/No	No Cap	\$0	\$25M Per Calendar Year	Each BTL Resident & BTL Nonresident				S 1509 S 6615 S 5864-a

\*See state detail page for further explanation.

# INCENTIVES

## 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
New York, Commercial	5% Downstate/ Upstate 20% Growth	Tax Credit	Yes*/No/1yr	Downstate/ Upstate—No Cap Growth—\$300k	> \$500k Downstate > \$100k Upstate \$0k Growth	\$7M Per Calendar Year	Each BTL Resident & BTL Nonresident	No/No	Yes	12/31/23	S 6460 A 9059 S 6359 S 6409 A 10768
North Carolina	25% Spend & Labor	Rebate	Yes/No/NA	\$7M Film \$12M TV Series \$250k Commercial	\$3M Film \$1M Movie for TV \$1M Avg. Per EPS \$250k Commercial	\$31M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$1M of Each Resident & Nonresident	Yes 4%/No	Yes	None	S 744 H 97 S 257 S 582 S 99
Ohio	30% Spend & Labor	Tax Credit	Yes/No/No	No Cap	> \$300k	\$40M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident	No/Yes	Yes	None	H 390 H 49 H 166
Oklahoma	35% Spend & Labor +2% Music*	Rebate	Yes/No/NA	No Cap	\$50k* \$25k	\$8M Per Fiscal Year (7/1 – 6/30)	Each Resident & ATL NR Loan Out*	No/Yes	Yes	6/30/27	S 200

\*See state detail page for further explanation.

# INCENTIVES

## 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
Oregon	OPIF 20% Spend* OPIF 10% Wage* +10% o/s Zone*	Rebate	Yes/No/NA	50% of annual funding	\$1M	\$14M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Earning < \$1M*	No/Yes	No*	12/31/23	H 2191 H 3367 S 1507 H 2244
	GOLR* +6.2%			No Cap	\$1M	NA				12/31/23	
Pennsylvania	25% Spend & Labor +5% Stage*	Tax Credit	No/Yes/3yr	20% of the Annual Cap	60% of Budget Incurred in PA	\$70M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Subject to PA W/H Tax*	No/Yes	Yes	None	S 97 H 761 H 465 H 1198 H 542 H 262
Puerto Rico	40% Spend & Resident Labor +Up to 15% PR Producer*	Tax Credit	No/Yes/4yr	No Cap \$4M	\$50k Film \$25k Short/Docu. \$100k Commercials	No Cap	Each Resident	No/No	Yes	None	60 / 2019
	20% NR Labor	Tax Credit	No/Yes/4yr	No Cap		No Cap	Each Nonresident	Yes 20%*/No			
Rhode Island	30% Spend & Labor	Tax Credit	No/Yes/3yr	\$7M*	\$100k*	\$20M Per Calendar Year	Each Resident & Nonresident	No/Yes	Yes	6/30/27	H 7839 H 7323 H 7200 H 5381 H 5151

\*See state detail page for further explanation.

# INCENTIVES

## 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
South Carolina	25% Out-of-State Supplier 30% In-State Supplier 25% Resident Labor 20% NR Labor	Rebate	Yes/Yes*/NA	No Cap	\$1M	\$5.5M Spend \$10M Wage Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$1M of Each Resident & Nonresident	No/Yes	No	None	H 3152 S 163 H 5001
Tennessee	25% Spend & Labor +5% Logo*	Grant	Yes/No/NA	No Cap	\$200k	\$2M* Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$250k of Each Resident & 1 <sup>st</sup> \$2M of ALL Nonresident Labor*	No/Yes	Yes	None	S 3513 H 3839 S 2236 H 1508
Texas	5%, 10%, 20%* +2.5% Underutilized Area*	Grant	Yes/No/NA	No Cap	\$250k Film/TV \$100k Comm./Video	\$50M For Biennium Ending 8/31/2021	1 <sup>st</sup> \$1M of Each Resident	No/No	No	None	H 873 H 1
San Antonio, TX	7.5% Spend & Labor	Rebate	Yes/No/NA	\$250k	\$100k	\$250k* Per Fiscal Year (10/1 – 9/30)	1 <sup>st</sup> \$1M of Each TX Resident	No/No	Yes	None*	See Guidelines

\*See state detail page for further explanation.



# INCENTIVES

## 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
US Virgin Islands	10%, 15%, 17% Resident Labor 9% Spend (QPE)* +10% Promo* +10% St. Croix*	Tax Credit  Rebate Rebate Rebate	No/Yes/5yr  Yes/No/NA Yes/No/NA Yes/No/NA	No Cap  \$500k* No Cap No Cap	\$250k	\$2.5M Per Calendar Year	1 <sup>st</sup> \$500k of Each Resident	No/No	Yes*	None	Act No.7728 Act No.7751
Utah	20% Spend & Labor +5% Meet Criteria	Tax Credit	Yes/No/No	No Cap	≥ \$500k ≥ \$1M	\$6.79M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$500k of Each Resident, Nonresident's UT Withholding Tax*	No/Yes	Yes	None*	S 14 ('09) H 99 ('11) H 162 ('16) S 2 ('17) Rule R357-5
	20% Spend & Labor	Rebate	Yes/No/NA	\$500k	≥ \$500k < \$1M	\$1.5M					
Virginia	15% or 20%* +10% or 20%*	Tax Credit	Yes/No/No	At the Discretion of the Film Office	\$250k	\$6.5M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$1M of Each Resident & Nonresident	No/No	Yes	12/31/21	S 1320 H 1665 H 1543 H 5002-a
	Discretionary*	Grant	Yes/No/NA		\$0	\$3M*	Discretionary	No/No	Yes	None	
Washington	Up to 15%, 30% or 35%* Up to 15% BTL NR Labor*	Rebate	Yes/No/NA	No Cap	\$500k Film \$300k Per TV EPS \$150k Comm.	\$3.5M Per Calendar Year	Each Resident & BTL Nonresident*	No/No	No	6/30/27	S 5539 S 5977

\*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% 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. Contact the state film office for more information.
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.

# NEFORMATION

## 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 <a href="http://filmooffice.hawaii.gov">filmooffice.hawaii.gov</a> for more information.	No location fees for filming on most state owned property. Visit <a href="http://filmooffice.hawaii.gov">filmooffice.hawaii.gov</a> 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.	Location fees for filming on state owned property are assessed on a case-by-case basis. Contact the state film office for more information.

# NEO 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.11 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	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.

# NEED 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); §1115(bb)(1)  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.

# NEFORMATION

## 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.	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	AUDIT REQUIRED	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	No <sup>(2)</sup> /No	Yes	Yes	None	H 69 H 243

<sup>(1)</sup> Only the first \$20 million of Alabama expenditures may qualify for the incentive. <sup>(2)</sup> The Department of Revenue is in the process of creating a form whereby the loan out will acknowledge their Alabama tax responsibility. As a result, the 5% withholding requirement is not being enforced.

**REQUIREMENTS:** At least 30 days PRIOR to the start of any activities in Alabama, submit an application to the film office; within 60 days of commencing operations in Alabama, the production company must register with the Alabama Secretary of State; meet the minimum in-state spending requirement of at least \$500,000; **begin principal photography (anywhere) within 90 days of application approval; and, submit an audit report to both the Film Office and to the Department of Revenue within 120 days of completion of production activities in Alabama, unless an extension is granted.** Approved projects must show evidence of financial backing and funding.

**QUALIFIED SPEND:** Qualified spend includes: preproduction, production, and postproduction costs incurred in the state that are directly used in a certified production; compensation, subject to the limits set forth below, including, related benefits provided to resident and nonresident producers, directors, writers, actors, and other personnel involved in certified projects within the state. **Costs incurred prior to the date of the approval letter do not qualify for the incentive.**

**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 will earn 35% (provided a completed Declaration of Residency form is submitted), while all other qualified production expenditures earn 25%, including the first \$500,000 of each below-the-line nonresident worker (direct hire or loan out) and the first \$1 million of each above-the-line nonresident worker (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 state-sponsored film production incentive program at this time.



## Let the credits roll.

### PRODUCTION INCENTIVE FINANCING AVAILABLE

We can advance cash to film and television productions when it's needed most – during production.

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



# ARIZONA

**ARIZONA FILM & DIGITAL MEDIA**

118 N. 7th Ave., Suite 400, Phoenix, AZ 85007, [www.GoFilmAZ.com](http://www.GoFilmAZ.com)

**MATTHEW EARL JONES, DIRECTOR:** 602-845-1296 (office), 818-554-7000 (cell), [matthewj@azcommerce.com](mailto:matthewj@azcommerce.com)

## Arizona does not offer a state-sponsored film production incentive program.

There is a public/private sector package offering producers pre-negotiated discounts on hotels, vehicles, restaurants, etc. in addition to no-fee film permits for Arizona's 35 state parks, state-controlled highways, bridges, or highway right of ways.



# Know new taxes.

## PRODUCTION INCENTIVE ADMINISTRATION AVAILABLE

Our team can provide guidance to help producers navigate the continuously changing incentive landscape.

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

# ARKANSAS

## ARKANSAS FILM COMMISSION

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

CHRISTOPHER CRANE, FILM 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
Up to 20% Spend & Labor +10% BTL Resident Labor	Rebate	Yes/No/NA	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	6/30/2029	H 1939 H 1633 H 1461

<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 feature project or \$50,000 within a six-month period in connection with a postproduction only project; within two weeks after the start of principal photography the production company must begin filing weekly expenditure reports (failure to file weekly expenditure reports may result in a delay in disbursement of the rebate); 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 phase of a qualified production, on or after the date articulated in the incentive agreement; 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 not administered on a first-come, first-served basis. Projects will be approved on a case-by-case basis giving priority to those that are in the best interest of the state. An eligible production company may earn up to a 20% rebate on all qualified production expenditures in Arkansas. Salaries and wages paid to above-the-line resident and nonresident employees, as well as below-the-line resident and nonresident 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, 2029.

# CALIFORNIA

CALIFORNIA FILM COMMISSION (CFC)

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

COLLEEN BELL, EXECUTIVE DIRECTOR: 323-860-2960, [filmca@film.ca.gov](mailto:filmca@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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% Non-Indie & TV <sup>(1)</sup> +5%, +10% Out-of-Zone <sup>(1)</sup>	Tax Credit	No/No/5yr	\$20M Non-Indie/TV \$30M w/Uplifts	\$1M Film/TV Per EPS \$500k Mini-series	\$330M Per Fiscal Year (7/1 – 6/30)	Each BTL Resident & BTL Nonresident	No/No	Yes	Yes	6/30/2025	AB 1839 S 871
25% Indie & Relocated TV <sup>(2)</sup> +5% Out-of-Zone <sup>(1)</sup>	Tax Credit	No/Yes <sup>(3)</sup> /5yr	\$2.5M Indie \$3.0M w/Uplifts								

<sup>(1)</sup> 20% for a: non-indie feature film, mini-series, pilot, or one-hour TV series (for any distribution outlet); plus 5%–10% on specified expenses (see SUMMARY section below). <sup>(2)</sup> 25% for “Independent Film” or 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, along with a written policy against unlawful harassment, during an open allocation period; **begin principal photography after the date the application is approved but no later than 180 days after the credit allocation letter date (240 days for projects with budgets over \$100 million);** create final elements within 30 months of the date of approval; 75% or more of principal photography days must occur in CA or 75% of the total production budget is for the purchase or rental of property used and services performed within the state; and participate in a Career Readiness program and contribute funds toward a Pilot Skills Training Program.

**QUALIFIED SPEND:** Qualified spend includes: amounts paid to purchase or lease and use tangible personal property in CA; and, payments for services performed in CA. Wages for writers, producers, directors, performers other than background performers with no scripted lines, music composers, and music supervisors do not qualify. **Any costs incurred PRIOR to the date on the credit allocation letter or more than 30 days after completion of the final element do not qualify.** For a non-indie feature film/TV series or “Indie 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. Funding is allocated as follows: new TV series, pilots, mini-series, and recurring TV series (40%); feature films (35%); relocating TV series (17%); and, “Independent Films” (8%; divided between films with qualified spend of \$10 million or less and more than \$10 million). 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%. A non-indie production or a TV series in its second year of receiving the tax credit may earn an additional 5% on qualified expenses and/or 10% on qualified local wages related to filming outside of the “Los Angeles” 30-mile zone. An additional 5% may be earned on out-of-zone local wages for indie productions and relocating TV series in its first year of receiving the tax credit. An additional 5% may be earned for 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 (excludes indie productions with budgets of \$10 million or less).

# 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	AUDIT REQUIRED	SUNSET DATE	ORDINANCE NUMBER
All City Costs & Payroll Tax Expense	Rebate	Yes/No/NA	\$600k	\$0	\$13M Thru FY 6/30/2028	NA	NA/NA	Yes	No	6/30/2028	110-15 244-18

**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 in San Francisco; 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; **for productions with a total budget of \$3 million or less, film at least 55% of principal photography in San Francisco 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 in San Francisco; 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 including street closure fees and the rental of City buildings, facilities, or real

property; 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 series on fees and payroll taxes paid to the City. Television series or web series are limited to \$600,000 in rebate payments per season. The San Francisco Payroll Tax Expense is an employer tax, estimated to be 0.380% of the total estimated payroll 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.** Productions with more than one hundred fifty days of principal photography in the City and County of San Francisco may apply for the rebate of costs on a rolling basis every six months. This incentive program is scheduled to sunset on June 30, 2028.



# 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
Film Permit Fee & Hotel Tax	Refund	Yes/No/NA	No Cap	\$0	\$60k Per Fiscal Year (7/1 – 6/30)	NA	NA/NA	No	No	None	See Rules

**REQUIREMENTS:** Santa Clarita offers three options to earn rebates of basic permit fees and portions of the hotel occupancy taxes. Under option 1, the City will refund the basic film permit fees to productions based at an approved location in the Santa Clarita Valley for a minimum of four consecutive weeks or a production that pulls four or more City of Santa Clarita film permits within a specified time period (eligible production genres under this option include: feature-length films, episodic television series, television pilots, television movies/mini-series, commercials, and music videos). Under option 2, the City will refund the basic film permit fees to a production that is approved for the California Film & Television Tax Credit Program. And, under option 3, the City will refund fifty percent of the Transient Occupancy Taxes collected (up to 5 percent) within the City for productions that purchase a minimum of 20 room nights, for any production related stay, within a 30 day period at a hotel located within the City of Santa Clarita and that films at an approved location in the Santa Clarita Valley.

**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 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 (up to 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 \$25 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 93510. Subsidies will continue to be allocated until all funds are exhausted.

# COLORADO

## COLORADO OFFICE OF FILM, TELEVISION AND MEDIA

1600 Broadway, Suite 2500, 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% Spend & Labor	Rebate	Yes/No/NA	No Cap	\$100k or \$1M <sup>(1)</sup>	\$2M FY 6/30/2020 <sup>(2)</sup>	1 <sup>st</sup> \$1M of Each Resident & Nonresident	No/Yes	Yes	Yes	None	H 1286 S 103 S 207

<sup>(1)</sup> \$100,000 for a Colorado production company, \$1 million for an out-of-state production company; \$250,000 for a television commercial or video game production that originates outside of Colorado. <sup>(2)</sup> An additional \$1.2 million was allocated to the \$750,000 FY 2020 funds.

**REQUIREMENTS:** Apply PRIOR to beginning significant activities in Colorado; meet the minimum in-state spending requirement for preproduction, principal photography, or postproduction; be prepared to show proof of funding (80%); and, **see that 50% of the workforce (not including extras, interns, and unpaid employees) 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, Colorado income tax must be withheld or 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 up to 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, as of the date of the application for the incentive program, either the production company must be registered with the secretary of state for at least 12 consecutive months and been engaged in production activities in the state for other projects in the past 12 consecutive months OR for a newly formed entity, the “manager” of the business must be a resident of 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 CPA licensed to practice in Colorado or a CPA firm registered in Colorado. **Prior to engaging a CPA for the verification, ensure that the CPA has completed the Colorado Film Incentive training with the Colorado Film Production Analyst.** If the incentive is erroneously or improperly issued for any reason, the attorney general may recover such amount. There is a funding cap of \$750,000 for the 2020 fiscal year and any unallocated funds will roll over to the following year. The program has no sunset date.

# CONNECTICUT

OFFICE OF FILM, TELEVISION & DIGITAL MEDIA  
450 Columbus Blvd, Hartford, CT 06103, [www.ctfilm.com](http://www.ctfilm.com)

GEORGE NORFLEET, DIRECTOR: 860-500-2318, [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	AUDIT REQUIRED	SUNSET DATE	PUBLIC ACT NUMBER
10% Spend & Labor <sup>(1)</sup> 15% Spend & Labor <sup>(1)</sup> 30% Spend & Labor <sup>(1)</sup>	Tax Credit	No/Yes <sup>(2)</sup> /5yr	No Cap	≥ \$100k ≤ \$500k > \$500k ≤ \$1M > \$1M	No Cap	Each Resident & Nonresident <sup>(3)</sup>	No/Yes	Yes	Yes	None	10-107 11-61 11-6 17-2

<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. Tax credit vouchers for a qualified motion picture production will not be issued unless 25% or more of principal photography days occur within a Connecticut facility that received at least \$25 million in private investment and opened for business on or after July 1, 2013.

**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.

Costs incurred for goods outside the state and used within Connecticut as well as 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.



# DELAWARE

Delaware does not offer a state-sponsored film production incentive program at this time.

There is no state sales tax in Delaware.

DELAWARE TOURISM

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

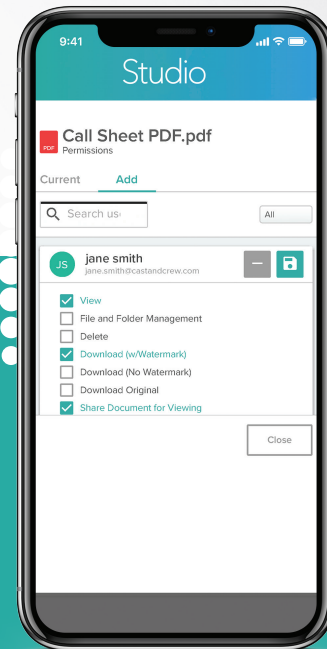
DAMIAN DESTEFANO, DIRECTOR: 302-739-4271, [damian.destefano@state.de.us](mailto:damian.destefano@state.de.us)

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# DISTRICT OF COLUMBIA

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

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

LISA PURCELL, PROGRAM ANALYST: 202-671-0068, [filmdc.incentive@dc.gov](mailto:filmdc.incentive@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	AUDIT REQUIRED	SUNSET DATE	LAW NUMBER
35% or 21% Spend <sup>(1)</sup> 30% Resident Labor 10% NR Labor	Rebate	Yes/No/NA	Discretionary <sup>(2)</sup>	\$250k	Discretionary	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 sales tax in the District or up to 21% on qualified production expenditures not subject to sales tax in the District. <sup>(2)</sup> The Director has the discretion to cap the rebate earned by an individual project. <sup>(3)</sup> 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; 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 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 with the most potential for positive economic impact and job creation.** Applicants will be notified of their approval within 20 business days of applying. DC offers a rebate of: 35% of qualified production expenditures that are subject to sales tax in the District; 21% of qualified production expenditures that are not subject to sales tax in the District; 30% of qualified personnel expenditures that are subject to income tax in the District (residents); 10% on qualified personnel expenditures that are not subject to income tax in the District (nonresidents); 50% of qualified job training expenditures; and, 25% on base infrastructure investments, provided that the facility is primarily used for business functions related to media production (see Law 21-0081 for more information). Within 90 days of submitting the final audit report, the OCTFME will verify the submitted receipts and send an Award Letter and a Rebate Authorization Form that must be signed and returned to the OCTFME within 14 days. The rebate will be paid within 45 business days of receiving the Rebate Authorization Form.

# FLORIDA

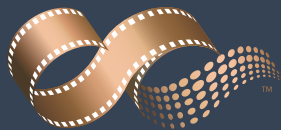
FLORIDA OFFICE OF FILM AND ENTERTAINMENT, DEPARTMENT OF ECONOMIC OPPORTUNITY  
The Caldwell Building, 107 East Madison Street, MSC 80, Tallahassee, FL 32399, [www.filminflorida.com](http://www.filminflorida.com)

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 state-sponsored film production incentive program at this time.

However, a number of local counties offer incentives. See [www.filmflorida.org/state-resources/](http://www.filmflorida.org/state-resources/) for more information.

<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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# JACKSONVILLE, FL

## JACKSONVILLE FILM & TELEVISION OFFICE

117 West Duval Street, Suite 280, Jacksonville, FL 32202, [www.filmjax.com](http://www.filmjax.com)

TODD ROOBIN, FILM COMMISSIONER: 904-255-5434, [troobin@coj.net](mailto:troobin@coj.net)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	RESOLUTION NUMBER
10% Spend & Resident Labor	Grant	Yes/No/NA	\$50k <sup>(1)</sup>	\$50k	Discretionary	Each County Resident	No/No	Yes	Yes	None	2016-382 2019-243-E

<sup>(1)</sup> Limited to a maximum of \$50,000 per project and/or per producer per fiscal year (10/1 – 9/30).

**REQUIREMENTS:** Submit an application to the Jacksonville Film & Television Office (JFTO) no more than 180 days PRIOR to the start of principal photography in Jacksonville but not later than 30 business days before the first day of principal photography in Jacksonville; start principal photography no more than 45 days prior to or after the start date on the application; be a feature film intended for theatrical release or direct to streaming or a television pilot or series; provide a copy of the distribution agreement; have at least one “qualified producer” attached to the project; spend a minimum of \$50,000 on qualified expenditures in Duval County with at least 80% of total projected expenditures being incurred in Duval County; provide proof of funding (a letter of intent does not meet this requirement) prior to the start of principal photography; and, if desired, submit the Request for Confidentiality Form.

**QUALIFIED SPEND:** Qualified spend includes the salary payments to Duval County residents for services performed in Duval County during preproduction, principal photography, and postproduction and payments for goods and services made to businesses registered in Duval County. To be considered a resident of Duval County you must be domiciled in Duval County.

**SUMMARY:** This program is not administered on a first-come, first-served basis. JFTO prioritizes all qualified productions on its positive economic impact to Duval County. High-impact television series will be given priority. Jacksonville offers a grant equal to 10% of qualified spend. The maximum incentive a project, production company, or parent company may earn is limited to \$50,000 per fiscal year. **Certification of the grant is tied to the fiscal year in which the production is scheduled for completion.**



# MIAMI-DADE COUNTY, FL

MIAMI-DADE OFFICE OF FILM & ENTERTAINMENT  
111 NW 1<sup>st</sup> Street, 12<sup>th</sup> Floor, Miami, FL 33128, [www.filmiami.org](http://www.filmiami.org)

SANDY LIGHTERMAN, FILM COMMISSIONER: 305-375-3288, [sandy@miamidade.gov](mailto:sandy@miamidade.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	RESOLUTION NUMBER
Tier I: 10% Spend & Labor Tier II: 5% Spend & Labor	Grant	Yes/No/NA	\$100k \$50k	≥ \$1M ≥ \$500k < \$1M	Discretionary	1 <sup>st</sup> \$75k of Each County Resident	No/No	Yes	Yes	None	R-783-17 R-615-19

**REQUIREMENTS:** Submit an application at least six weeks PRIOR to the start of preproduction in Miami-Dade County; provide proof of funding within 30 days of submitting the application and before the agreement is presented to the Board of County Commissioners (BCC) for approval; start principal photography in Miami-Dade County within 120 days from the BCC approving the grant agreement; hire a minimum of 40 main cast and crew for Tier 1 productions (20 for Tier II), that are residents of Miami-Dade County; film at least 70% of principal photography in Miami-Dade County; at least 70% of vendors/contractors utilized must be registered to do business in Miami-Dade County; all productions with a cast and crew of 110 personnel or more will be required to have at least 60% of the total cast and crew (excluding extras and background talent) be Miami-Dade County residents; hire at least one qualifying student/recent graduate from a Miami-Dade County college or university; submit the results of an audit to the Miami-Dade Office of Film & Entertainment within 6 months from the wrap of principal photography or completion of postproduction activities, if the postproduction takes place in Miami-Dade County; and, after initial approval by the BCC, the production company must apply as a registered vendor with Miami-Dade County in order to receive the grant check.

**QUALIFIED SPEND:** Qualified spend includes: the first \$75,000 of salary payments to Miami-Dade County residents for services performed in Miami-Dade County during preproduction, principal photography, and postproduction; and, payments for goods and services (excluding

any amount less than \$20) made to a business located within the Miami-Dade County boundaries. Proof of Miami-Dade County residency requires a copy of the resident's Florida driver's license, or Florida REAL ID, or Voter Registration Card, or Passport; and, at least one other supporting document.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Each project's eligibility will be determined on a case-by-case basis. Grant agreements are required to go before the BCC for approval. **This approval process may take two or more months.** The TV, Film and Entertainment Production Incentive is a performance-based grant program which offers a rebate of up to a maximum of \$100,000 or \$50,000 per project for Tier I and Tier II, respectively. No production company, including a parent company and any of its subsidiaries, may receive a grant for more than two projects in a one-year period from the time of the first application, unless the project is continued for a following season. After the grant application is approved by the BCC, the production company must apply as a registered vendor with Miami-Dade County in order for the County to issue the grant check. This process may take 4-6 weeks. The production company may be eligible for a sales and use tax exemption on certain production related purchases in Florida. To be exempt from Florida's sales tax at the point of sale, the production company must apply for a certificate of exemption.

# 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, [jeanne@filmsarasota.com](mailto:jeanne@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	AUDIT REQUIRED	SUNSET DATE	RESOLUTION NUMBER
100% Sarasota County Government Fees 10%–20% Local Spend & Resident Labor	Rebate	Yes/No/NA	\$25k <sup>(1)</sup>	\$1k	\$250k Per Fiscal Year <sup>(2)</sup> (10/1 – 9/30)	Each County Resident	No/No	Yes	No	None	2017-184

<sup>(1)</sup> Requests to increase the project cap may be submitted in writing to the Sarasota County Board of County Commissioner through the economic development manager for consideration. <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 whatever portion of the project is completed 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 two forms of ID with matching Sarasota County address (e.g. 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 most expenditures for costs incurred and paid in Sarasota County or its municipalities for production and postproduction goods, services, labor, or other activities performed by businesses and residents of Sarasota County or its municipalities, excluding alcohol and tobacco in any form. See General Production/Postproduction Expenditure Categories/Rebate Form for qualifying expenditures. **Sarasota County government fees and charges eligible for the rebate include:** county permits, parking, law enforcement sheriffs, fire, emergency services, marine patrol, road closures, use of County-owned lands, buildings, equipment, or other assets and resources including the 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 non-county government qualified expenditures and resident labor costs up to the applicable caps.** The rebate percentage on total qualified nongovernmental expenditures and total resident labor costs are 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 includes the municipalities 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 areas of Sarasota County.

# ST. PETERSBURG/ CLEARWATER, FL

ST. PETERSBURG/CLEARWATER FILM COMMISSION  
8200 Bryan Dairy Road, Suite 200, Largo, FL 33777 [www.filmSPC.com](http://www.filmSPC.com)

TONY ARMER, FILM COMMISSIONER: 727-464-7240, [tony@filmSPC.com](mailto:tony@filmSPC.com)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	RESOLUTION NUMBER
10% Spend & Resident Labor	Rebate	Yes/No/NA	Discretionary	\$0	\$1.7M Per Fiscal Year (10/1 – 9/30)	Each Resident of Tampa Bay Area	No/No	Yes	No	None	See Guidelines

**REQUIREMENTS:** PRIOR to the start of principal photography, file a Business Development Program application with the St. Petersburg/Clearwater Film Commission; enter into an agreement with Pinellas County Government; agree upon remaining deliverable items such as the date and location of screening, wording for credits, etc.; and, submit a signed W-9 or W-8 for foreign projects and completed expenditures form with invoices and receipts.

**QUALIFIED SPEND:** Qualified spend includes wages for residents of the Pinellas County area; local expenditures, such as, location fees, hotels, food, construction materials, props, etc. purchased or rented from a business with a local address.

**SUMMARY:** Pinellas County, St. Petersburg/Clearwater area, offers a Business Development Program that offers a rebate of up to 10% on resident labor and local expenditures.



# 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: 404-962-4048, [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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% Spend & Labor +10% Promotional <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	Optional <sup>(3)</sup>	None	H 1027 H 958 H 199

<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”. <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:** Apply no earlier than 90 days PRIOR to the start of principal photography but before the end of principal photography; begin filming within 30 days of receiving the certification letter; 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 expenditures include materials, services, and labor that are directly related to the production of a certified project. **All payments made to a loan out company or independent contractor for personal services provided in Georgia are subject to 6% withholding.**

**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 and an additional 10% of the total qualified in-state spend if the production includes a “qualified Georgia promotion” in the end credits before the below-the-line crew crawl. 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. 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 Form 1099 are not subject to the \$500,000 limit.** The incentive program does not have an annual state funding cap, per project incentive cap, or sunset date. 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 Steven Alvarez at 404-417-6752. Georgia also offers a postproduction credit equal to 20% of qualified spend for qualifying postproduction companies. The annual funding for the postproduction credit is capped at \$15 million for each calendar year until it sunsets on December 31, 2022. A single postproduction company is limited to 20% of the amount of credits available in the tax year.

# SAVANNAH, GA

SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY (SEDA)

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

RALPH SINGLETON, DIRECTOR: 310-980-2022, [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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
10% Spend & BTL Resident Labor + Bonus <sup>(1)</sup>	Rebate	Yes/No/NA	\$100k Film/Pilot \$250k TV	\$500k <sup>(2)</sup> \$500k <sup>(2)</sup>	\$1.3M Per Calendar Year	Each BTL Resident <sup>(3)</sup>	No/No	Yes	Yes <sup>(4)</sup>	12/31/2021	See Guidelines

<sup>(1)</sup> Productions with a final crew list evidencing 50% of all crew as having their main residence in Georgia and within 60 miles of Savannah's City Hall will earn a bonus of \$25,000. <sup>(2)</sup> See REQUIREMENTS section below.

<sup>(3)</sup> See QUALIFIED SPEND section below. <sup>(4)</sup> Audits are provided by a Chatham County CPA firm and paid for by SEDA.

**REQUIREMENTS:** Meet with the film office and spend at least two days scouting before applying; apply at least seven business days but not more than 90 days PRIOR to the start of principal photography in Chatham County; operate the main production office in Chatham County; show proof of funding amounting to at least 60% of the total budget; **50% of shooting days must occur within 60 miles of Savannah's City Hall**; meet the minimum qualified spend requirement in Chatham County of \$500,000 for feature films and pilots with a total production budget of at least \$2 million or \$500,000 for Television or Internet-Distributed Episodic Production with a minimum of five episodes per season and a total budget of \$5 million per series; and, submit required information for audit within 120 days of completion of principal photography in Chatham County (or postproduction, if performed in Chatham County).

**QUALIFIED SPEND:** **Qualified spend consists of expenses incurred with a company officially operating in Chatham County**, including but not limited to: 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, production

services companies. Only below-the-line Chatham County resident labor (including assistants to directors and producers, day players, and casting fees on day players) and background players with proof that their main residence is within 60 miles from Savannah's City Hall will qualify.

**SUMMARY:** This program is administered on a first-come, first-served basis. Savannah offers a rebate equal to 10% of qualified local spend and resident labor for productions that shoot at least 50% of principal photography days within 60 miles of Savannah's City Hall and meet the minimum spend, episodic, and budget requirements. **There is a program funding cap of \$1.3 million per calendar year and an incentive per project cap of \$100,000 for a feature film or TV pilot and \$250,000 per calendar year for a qualifying television or internet-distributed episodic production.** The incentive is payable upon completion of the production and an audit (paid for by SEDA) provided by a local CPA firm. An applicant can qualify only once per year unless the budget exceeds \$15 million. SEDA also offers an incentive of \$2,000 per household for experienced crew (at least five years of verifiable experience) to relocate to Savannah.

# HAWAII

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

250 S. Hotel Street, Suite 510, Honolulu, HI 96813, <https://filmooffice.hawaii.gov>

DONNE DAWSON, HAWAII STATE 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% Oahu 25% Neighbor Islands <sup>(1)</sup>	Tax Credit	Yes/No/No	\$15M	\$200k	\$50M Per Calendar Year <sup>(2)</sup>	Each Resident & Nonresident Subject to HI Tax	No/Yes	Yes	Yes	12/31/2025	H 726 H 423 S 33

<sup>(1)</sup> 20% of qualified costs incurred in any Hawaii (HI) county with a population over 700,000 (currently the island of Oahu), 25% in any county with a population of 700,000 or less (currently the islands of Hawaii, Kauai, Lanai, Maui, and Molokai). <sup>(2)</sup> If the total amount of credits applied for in any year exceeds the \$50 million funding cap, the excess will be treated as applied for in the subsequent year.

**REQUIREMENTS:** Register to do business with the Department of Commerce and Consumer Affairs in HI; obtain a general excise tax (GET) license from the Department of Taxation; **pre-qualify with the HFO at least seven working days PRIOR to the first HI shoot date;** meet the minimum in-state spending requirement of at least \$200,000; make (and document) reasonable efforts to hire local talent and crew; not later than 90 days following the end of the calendar year in which the qualified production costs were made, submit a production report, along with a verification review, to the HFO; file all tax returns, including amended tax returns with the HI Department of Taxation, within 12 months of the close of the production company's taxable year in which production expenditures were made; and, provide evidence of a financial or in-kind contribution equal to at least 0.1% of qualified HI expenditures or \$1,000, whichever is greater, 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 GET or income tax.** Although costs incurred for the use of state and county facilities and locations are not subject to GET, they will qualify for the incentive.

Government imposed fines, penalties, or interest incurred within HI by the qualified production do not qualify. Goods or services obtained from out-of-state vendors may qualify if the applicant provides evidence it was unsuccessful in its attempt to secure comparable items within HI and HI Use Tax (equal to GET) is paid and proof of payment is verified. The GET rate is 4.5% for Oahu, Kauai, and HI county and 4.0% for Maui county.

**SUMMARY:** This program is administered on a first-come, first-served basis. HI offers a 20% or 25% refundable tax credit on all qualified production costs. **Payments to a loan out company for services provided in HI will qualify only if the loan out company registers to do business in HI and obtains a GET license.** The production company must provide a tax advisory notice (and obtain acknowledgement that the advisory was received) to every contractor, vendor, loan out company, or other agent providing goods or performing services in HI that does not have a GET license. For more information, see Tax Announcement No. 2019-15 available at <https://filmooffice.hawaii.gov/incentives-tax-credits>. The maximum credit each project may earn is \$15 million. This program is scheduled to sunset on December 31, 2025.





IDAHO FILM OFFICE

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

AMY ALPERS, FILM OFFICE: 208-334-2470, [amy.alpers@tourism.idaho.gov](mailto:amy.alpers@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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% Spend & Labor	Rebate	Yes/Yes/NA	\$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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
30% Spend & Resident Labor +15% Area <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	12/31/2026	H 2482 S 1286 S 1595

<sup>(1)</sup> An additional 15% credit may be earned on wages paid to individuals who reside in economically disadvantaged areas where the unemployment rate is at least 150% of the state's annual average.

**REQUIREMENTS:** For film and television projects, **at least five business days PRIOR to beginning principal photography in Illinois, file an application (including the Competitive Need and Diversity Plan outlining specific goals for hiring minority persons and females) with the Illinois Film Office (IFO);** 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 at least 24 hours prior to the start of principal photography.

**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 is domiciled in the state. **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 shall review applications to determine whether the project has met a preponderance of eligibility criteria as described in the program legislation.** Eligible productions may earn a transferable tax credit equal to 30% of all qualified spend and the first \$100,000 of compensation paid to each resident. An Illinois resident is defined as someone who has a valid state ID or driver's license that was issued prior to the commencement of the production. An additional 15% may be earned on the wages paid to individuals who reside in economically disadvantaged areas where the unemployment rate is at least 150% of the state's annual average. Upon receipt of the claimed credits from the licensed CPA, the Film Office will review the qualified expenses and diversity efforts, and upon approval will issue a Tax Credit Certificate. The credit may be claimed upon completion of production in Illinois but no later than two years following the completion of production in Illinois. The tax credit may be transferred within one year of issuance and it may be sold to up to 10 transferees, but it cannot be retransferred. There is no annual funding cap or per project cap. This incentive program is scheduled to sunset on December 31, 2026.

# INDIANA

**FILM INDIANA/INDIANA OFFICE OF TOURISM DEVELOPMENT**  
One North Capitol, Suite 600, Indianapolis, IN 46204, [www.filmindiana.com](http://www.filmindiana.com)

**AMY HOWELL, DIRECTOR:** 317-232-8897, [filmindiana@visitindiana.com](mailto:filmindiana@visitindiana.com)

Indiana does not offer a state-sponsored film production incentive program at this time.

Accommodation stays of thirty (30) consecutive days or more may be exempt from the County Innkeeper's Tax.



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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)

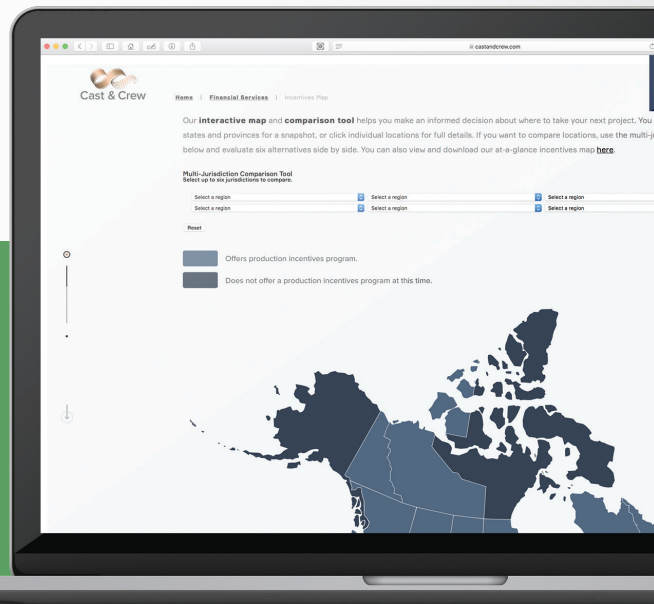
Iowa does not offer a state-sponsored film production incentive program at this time.

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Production incentives can play an important role in determining filming location. Our interactive map and comparison tool can help you make an informed decision about where to take your next project.

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[bit.ly/tip-map](http://bit.ly/tip-map)





# KANSAS

**CREATIVE ARTS INDUSTRIES COMMISSION**

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

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

Kansas does not offer a state-sponsored film production incentive program at this time.



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# KENTUCKY

## KENTUCKY FILM OFFICE

100 Airport Road, 2<sup>nd</sup> Floor, Frankfort, KY 40601, [www.filmoffice.ky.gov](http://www.filmoffice.ky.gov)

JAY HALL, EXECUTIVE DIRECTOR: 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
30% Spend & NR Labor +5% Enhanced County <sup>(1)</sup> 35% Resident Labor	Tax Credit	No/No/No	No Cap	\$125k/\$250k Film/TV \$10k/\$20k Documentary	\$100M Per Calendar Year	Each BTL & 1 <sup>st</sup> \$1M of Each ATL	No/Yes	Yes	No <sup>(2)</sup>	None	H 3a H 340 H 487

<sup>(1)</sup> Approved expenditures incurred in an enhanced incentive county earn 35%. <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, 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, 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. Air travel, fringes, state and local taxes or nontaxable portion of per diems are not eligible. **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 nonrefundable and nontransferable tax credit equal to 30% or 35%.** 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 below-the-line nonresident crew, the first \$1 million in wages paid to each above-the-line nonresident worker; and, 35% of wages paid to below-the-line resident crew and, the first \$1 million in wages paid to each above-the-line resident worker. For projects filmed within an enhanced incentive county, the incentive is equal to 35% of: qualifying expenditures, wages paid to below-the-line resident and nonresident crew, and the first \$1 million in wages paid to each above-the-line resident and nonresident worker. Applications for the sales and use tax rebate have been suspended until July 1, 2022.

# LOUISIANA

## LOUISIANA ENTERTAINMENT

1051 N. 3<sup>rd</sup> 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	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25% Spend & Labor +15% Resident Labor <sup>(1)</sup> +10% Screenplay +5% Out-of-Zone +5% VFX Costs	Tax Credit	No/Yes <sup>(2)</sup> /5yr	\$20M/\$25M <sup>(3)</sup>	> \$300k	\$180M Per Fiscal Year <sup>(3)</sup> (7/1 – 6/30)	1 <sup>st</sup> \$3M of Each Resident & Nonresident <sup>(4)</sup>	Yes 6%/No	Yes	Yes	6/30/2025	RS 47:6007 RS 47:164

<sup>(1)</sup> The first \$3 million of each resident's wage will earn an additional 15% (payments to loan outs do not qualify for the additional 15%). <sup>(2)</sup> Transferable to the state at 90% of their face value less 2% of the tax credit transfer value. <sup>(3)</sup> See SUMMARY below. <sup>(4)</sup> The \$3 million cap applies to individuals as well as loan out companies.

**REQUIREMENTS:** Submit an application for initial certification to the Louisiana Economic Development (LED) using FASTLANE, 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; **production companies organized as a corporation must be incorporated in Louisiana while all other entity types must be domiciled and headquartered in Louisiana.** All payments for services performed in Louisiana are subject to withholding based upon a withholding certificate—if no certificate is provided, the withholding rate is 6%. All payments made to a loan out company are subject to 6% withholding.

**QUALIFIED SPEND:** **Qualified spend includes: the first \$3 million paid to each resident, nonresident, and loan out for work performed in Louisiana;** costs for tangible goods acquired from a source within the state during preproduction, production, and postproduction of a state-certified production; costs expended up to one year prior to and two years after initial certification. Qualifying production expenditures for above-the-line salaries of unrelated and related parties are limited to 40% and 12%, respectively, of total Louisiana expenditures.

**SUMMARY:** Applications received by LED will be reviewed and evaluated on the 15th of each month and, if approved, an initial certification letter with a tax credit reservation will be issued shortly thereafter, typically, at the beginning of the following month. Claims submitted to the Louisiana Department of Revenue are awarded on a first-come, first-served basis. Louisiana's base incentive provides for a tax credit equal to 25% of base investment. Additional incentives may be earned as follows: 15% of the first \$3 million of each resident's wage; 5% of ALL base investment by placing the production office and filming 60% of principal photography outside the New Orleans Metro-Statistical Area; 10% in the base investment rate for expenditures of at least \$50,000 but not greater than \$5 million for productions based on a screenplay created by a Louisiana resident; 5% of visual effects expenditures if certain requirements are met. **The maximum aggregate base investment rate is limited to 40%.** LED assigns a CPA to conduct an expenditure verification report. There is a per project cap of \$20 million for a single state-certified production or \$25 million per season for scripted episodic content. Payouts may structure over two or more years, at LED's discretion. The maximum amount of tax credits issued by the film office is limited to \$150 million per fiscal year. This program is scheduled to sunset June 30, 2025. Please refer to governing statutes for more details.

# JEFFERSON PARISH, LA

## OFFICE OF FILM, JEFFERSON

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

**BARRY SPRAGUE, FILM COORDINATOR:** 504-736-6094, [bsprague@jeffparish.net](mailto:bsprague@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	AUDIT REQUIRED	SUNSET DATE	RESOLUTION NUMBER
3% Spend & Resident Labor	Rebate	Yes/No/NA	\$100k <sup>(1)</sup>	\$150k	\$1.5M Per Calendar Year	Each Parish Resident	No/No	Yes	Yes <sup>(2)</sup>	None	110061

<sup>(1)</sup> \$100,000 per project rebate cap for new productions, \$115,000 for subsequent productions within 12 months; \$10,000 cap increase if both the production office and sound stage are located in Jefferson Parish. <sup>(2)</sup> An audit of Jefferson Parish expenditures is required by a Louisiana CPA that is other than the firm assigned to audit the Louisiana State Motion Picture Production Tax Credit.

**REQUIREMENTS:** Submit an application to the Jefferson Parish Film Office; meet the minimum spending requirement in Jefferson Parish of at least \$150,000; have a viable multimarket commercial distribution plan; have its principal Louisiana production office located within the parish and perform all office operations at that location or use a sound stage facility in Jefferson Parish; and, include a “Filmed in Jefferson” logo in the end credits.

**QUALIFIED SPEND:** Qualified spend includes: all local spend acquired from a source or performed within the parish, including set construction/operations, wardrobe, make-up, editing, insurance and bonding if purchased through a company located in the parish; travel beginning and ending in the parish, if booked through a local travel agency; lodging in Jefferson Parish; and, payroll, including related benefits, for cast and crew who are, and for a period of at least six months prior to commencing work on the project, were residents of Jefferson Parish. **Postproduction expenditures for marketing and distribution are not eligible for the rebate.**

**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. Upon reaching the \$150,000 minimum spend requirement, applicants may request an interim payment. The request for interim payment must be made no later than six months from the start of occupancy in Jefferson Parish per a lease or rental agreement. Final payments must be requested no later than 18 months from the time of the request for interim payment. **This incentive is in addition to the production incentive awarded by the state.**



# SHREVEPORT, LA

## CITY OF SHREVEPORT FILM OFFICE

505 Travis Street, Suite 200 Shreveport, LA 71101, [www.shreveport-bossierfilm.com](http://www.shreveport-bossierfilm.com)

BRANDON FAIL, DIRECTOR OF FILM, MEDIA, AND ENTERTAINMENT: 318-517-1685, [brandon.fail@shreveportla.gov](mailto:brandon.fail@shreveportla.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	RESOLUTION NUMBER
2.5% City Sales Tax <sup>(1)</sup>	Sales Tax Rebate	Yes/No/NA	\$150k <sup>(2)</sup>	\$300k	No Cap	NA	NA/NA	No	Yes	None	86 of 2009

<sup>(1)</sup> City of Shreveport sales tax rebate. <sup>(2)</sup> Per project cap is increased to \$165,000 per project if the company brings subsequent productions to the city within 12 months of completion of the prior project and increased by an additional \$10,000 for production using a Caddo Parish-based postproduction company.

**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 in expenditures such as lodging for cast and crew, lease and rental expenses, and other production and postproduction expenses; use either a production office or a soundstage located within Caddo Parish; and, **request a rebate payment no more than 180 days after the production's activities in the City are completed.**

**QUALIFIED SPEND:** Expenses eligible for the rebate include the City of Shreveport's 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 which meet the requirements listed above. **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.

# ST. BERNARD PARISH, LA

ST. BERNARD PARISH OFFICE OF TOURISM AND FILM  
409 Aycock Street, Arabi, LA 70032, [www.stbernardforward.org](http://www.stbernardforward.org)

KATIE JACKSON TOMMASEO, FILM COMMISSIONER: 504-355-4445, [ktommaseo@sbpg.net](mailto:ktommaseo@sbpg.net)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ORDINANCE NUMBER
3.5% Spend & Resident Labor	Rebate	Yes/No/NA	\$100k	\$150k	\$150k Per Calendar Year	Each Parish Resident	No/No	Yes	Yes	None	Ordinance SBPC #1809-08-16

**REQUIREMENTS:** Submit an initial application to the Film Incentive Review Panel for approval; secure a viable commercial distribution plan; **establish a production office located within St. Bernard Parish or utilize a soundstage facility within the parish;** satisfy the minimum spend requirement of \$150,000; engage an independent Louisiana-licensed CPA to provide an audited report of qualifying expenditures; and, request final payment no later than 24 months from the beginning of the production office lease agreement term.

**QUALIFIED SPEND:** Qualified spend includes all expenditures directly incurred in St. Bernard Parish or acquired from an establishment located within St. Bernard Parish and paying requisite taxes. Such expenditures include set construction, costs of food and lodging, and postproduction activities (excluding marketing and distribution). **Labor costs qualify only when paid to a natural person residing in St. Bernard Parish.** Eligible travel expenses are limited to those related to trips beginning and ending within St. Bernard Parish, provided a travel agency located within the parish is used.

**SUMMARY:** This program is administered on a first-come, first-served basis. St. Bernard Parish provides a 3.5% rebate on costs related to lodging, payroll, rentals, and other various production expenditures. **All production activity must be conducted from the St. Bernard Parish production office to qualify.** When production is complete, an audited report verifying all eligible costs must be submitted to the St. Bernard Parish Office of Film & Television. Final payment will be issued only if requested within 24 months of the start of production office lease agreement. This incentive program does not have a sunset date.



# 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
10% NR Labor <sup>(1)</sup> 12% Resident Labor <sup>(1)</sup>	Rebate	Yes/No/NA	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 each nonresident and 12% on the first \$50,000 of wages paid to each resident.

**REQUIREMENTS:** Apply for a visual media production certificate on the forms 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; demonstrate that the production will benefit the people of the State by increasing opportunities for employment and strengthen the economy of the State; provide information to demonstrate the project is fully funded; **supply a schedule projecting the preproduction, production, and postproduction dates showing that the production will begin within 60 days after certification**; agree to include on-screen credit for the State of Maine; and, within four weeks after the completion of the qualified production, submit a certified visual media production report to Department of Economic and Community Development. In order to claim the wage reimbursement, the production company must file a reimbursement application with the Maine Revenue Service within 6 weeks of filing the certified visual media production report.

**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.** Wages include payments to employees, performing artists, and services provided by a loan out company for work performed in Maine.

**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 each nonresident or resident, 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, 14<sup>th</sup> 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Spend & Labor or 27% Spend & Labor <sup>(1)</sup>	Tax Credit	Yes/No/No	\$10M	> \$250k	\$11M FY 6/30/2020 <sup>(2)</sup>	Each Resident & Nonresident Earning ≤ \$500k <sup>(3)</sup>	No/No	Yes	Yes	None	S 1154

<sup>(1)</sup> Direct costs associated with the production of a television series (including a mini-series or pilot) will earn 27%. <sup>(2)</sup> \$14M FY 6/30/2021, \$17M FY 6/30/2022, \$20M Per Fiscal Year thereafter; <sup>(3)</sup> Salaries, wages, or other compensation for writers, directors, or producers do not qualify for the incentive.

**REQUIREMENTS:** PRIOR to beginning any production activity in the state, submit an application to qualify for the tax credit to the Department of Business & Economic Development; PRIOR to the start of principal photography in the state submit a Form For Additional Documentation & Information and have the Department approve the draft agreement of the engagement letter for the independent third-party CPA; schedule principal photography to begin within 120 days of receiving the Letter of Intent; **film at least 50% of principal photography in Maryland**; and, meet the minimum in-state spending requirement of more than \$250,000.

**QUALIFIED SPEND:** Qualified spend includes: wages and benefits of each resident and nonresident employee if the employee earns \$500,000 or less except that salaries, wages, or other compensation of writers, directors, or producers do not qualify; 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 mini-series 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 that: (1) receives more than \$500,000 for personal services; or (2) is a writer, director, or producer.** The \$500,000 compensation threshold encompasses all phases of production (prep, preproduction, principal photography, and postproduction) even if the services are not performed in Maryland. 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. For fiscal year 2020 and each fiscal year thereafter, 10% of the credit amount is reserved for Maryland small or independent film entities. In addition to the annual funding cap, there is a per project cap of \$10 million. An exemption from the 6% state sales & use tax is available to qualified feature, television, cable, commercial, documentary, music video, etc., projects.

# MASSACHUSETTS

MASSACHUSETTS FILM OFFICE

136 Blackstone Street, 5th Floor, Boston, MA 02109, [www.mafilm.org](http://www.mafilm.org)

LISA STROUT, DIRECTOR: 617-973-8400, [mafilm@mass.gov](mailto:mafilm@mass.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	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%/Yes	Yes	Yes <sup>(3)</sup>	12/31/2022	H 4252 H 4084 H 4904

<sup>(1)</sup> May elect to receive a refund from the state equal to 90% of the face value of the credit earned or sell the credit to another taxpayer. <sup>(2)</sup> If a production doesn't meet one of the requirements to include spend in the incentive calculation (see below), then only the first one million paid to each worker will be eligible for the incentive. If a production does meet one of the requirements to include spend in the incentive calculation, then the entire amount paid to each worker shall be included in the calculation, without limitation. <sup>(3)</sup> Film credit applications with \$250,000 or more of qualified expenditures must include an audit.

**REQUIREMENTS:** Register the production company with the Massachusetts Secretary of State's office and the Department of Revenue; 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. **In order to include spend and all payroll, without limitation, in the incentive calculation, 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. If a production meets the 50% spend test and/or the 50% principal photography test and an individual earns more than \$1 million, then 100% of those salaries is included in the 25% production spend credit, rather than

in the payroll credit. **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% 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 claim 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.

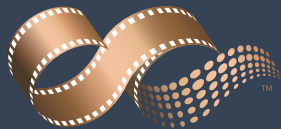
# MICHIGAN

**MICHIGAN FILM & DIGITAL MEDIA OFFICE**

19 Clifford St., Detroit, MI 48226, [www.michiganbusiness.org/industries/mfdmo](http://www.michiganbusiness.org/industries/mfdmo)

**SELAM GHIRMAI, INTERIM DIRECTOR:** 517-335-2693 (office), 517-204-7295 (cell), [ghirmais@michigan.org](mailto:ghirmais@michigan.org)

Michigan does not offer a state-sponsored film production incentive program at this time.



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# MINNESOTA

## MINNESOTA FILM AND TV BOARD

401 North 3<sup>rd</sup> 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% Spend & Labor <sup>(1)</sup> +5% Meet Certain Criteria <sup>(1)</sup>	Rebate	Yes/No/NA	No Cap	≥ \$100k < \$1M ≥ \$1M or ≥ 60% of PP Outside Metro Area	\$1M For Biennium Ending 6/30/21	Each Resident & 1 <sup>st</sup> \$400k/\$500k of Certain Nonresidents <sup>(2)</sup>	No/Yes	Yes	Yes <sup>(3)</sup>	None	H 729 H 2-a

<sup>(1)</sup> A production incurring a minimum qualified spend of \$100,000 but less than \$1 million earns 20%; an additional 5% may be earned for films that incur at least \$1 million in the metro area within 12 months of certification or if 60% of the total shooting days in Minnesota (MN) are outside the metro area. <sup>(2)</sup> Only one nonresident producer and director along with all nonresident principal actors are eligible. <sup>(3)</sup> An audit is required if in-state expenditures are \$1 million or more.

**REQUIREMENTS:** Submit an application no earlier than 90 days (six months for projects spending more than \$1 million) PRIOR to the start of principal photography in MN (projects that began principal photography in MN prior to applying are not eligible); **schedule a processing procedures meeting with the Incentives Specialist before production begins**; meet the minimum qualified spend/shoot requirements; for feature films and television series, provide proof of funding of at least 50% of the budget, however, a television series may opt to show a network contract instead; for feature films, have a running time of at least 40 minutes; and, submit the Rebate Expenditure Report no later than 90 days from the completion of production activities in MN (extensions will be considered on a case-by-case basis). Projects applying for the postproduction only rebate should submit their application no earlier than 90 days PRIOR to the start of postproduction. Nonresident loan out companies must be registered with the MN Secretary of State.

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

MN. The maximum rebate that may be earned on the salary paid to each nonresident producer, director, or principal acting talent, and their respective loan out companies for services performed in MN 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 not administered on a first-come, first-served basis except for commercials and post only projects. Projects are evaluated for certification on a 250-point system with up to 190 points available for economic impact and key personnel. The remaining 60 points are evenly split between MN production days, MN locations, and distribution. Productions may earn a cash rebate of 20% or 25% by meeting the requirements described above. **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.** While there is not a sunset date per se, there is an annual funding cap of \$500,000 for each fiscal year for 2020 and 2021 (July 1 – June 30), any funds that remain unallocated may be used thru June 30, 2023.



# MISSISSIPPI

## MISSISSIPPI FILM OFFICE

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

NINA PARIKH, DIRECTOR: 601-359-3034, [nparikh@mississippi.org](mailto:nparikh@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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Spend & NR Labor <sup>(1)</sup> 30% Resident Labor +5% Veteran <sup>(2)</sup>	Rebate	Yes/No/NA	\$10M	\$50k	\$20M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$5M of Each Resident & Nonresident <sup>(1)</sup> Subject to MS W/H	Yes 5%/Yes	Yes	No <sup>(3)</sup>	None	S 2374 S 2603

<sup>(1)</sup> See QUALIFIED SPEND section below to qualify nonresident labor. <sup>(2)</sup> An additional rebate of 5% of the payroll/fringes for any honorably discharged veteran of the United States Armed Forces. <sup>(3)</sup> Provided by DOR.

**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 nonlabor production costs in Mississippi, as well as, the first \$5 million of payroll paid for each resident. Payroll means salaries, wages, or other compensation, paid to employees upon which Mississippi income tax is due and has been withheld, as well as, fringes that are not subject to income tax, including FICA, workers' compensation insurance, and, pension, health, and welfare benefits. The first \$5 million of salaries (subject to Mississippi income tax) and fringes paid for each nonresident employee may be eligible to earn a rebate equal to 25% if, the motion picture production company, or its owner, principal, member, production supervisor/manager or director of photography or production designer or casting director (production partner), director or producer, or subsidiary company (i) is designated and pre-qualified by the MDA as Mississippi-based or a Mississippi

resident; (ii) has filed income taxes in the State of Mississippi during each of the previous three (3) years; and (iii) has engaged in activities related to the production of at least two (2) motion pictures in Mississippi during the past ten (10) years. 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 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; 25% of the first \$5 million of payroll and fringes paid for each qualified nonresident, and 30% of the first \$5 million of payroll and fringes paid for each resident, whose wages are subject to Mississippi withholding. Productions may earn an additional rebate equal to 5% of the payroll and fringes paid for any member of the cast and crew 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.

# MISSOURI

**MISSOURI DIVISION OF TOURISM**

301 West High Street, Suite 290, Jefferson City, MO 65101, [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 state-sponsored film production incentive program at this time.

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# KANSAS CITY, MO

KC FILM OFFICE

1321 Baltimore Avenue, Kansas City, MO 64105 [www.kcfilmoffice.com](http://www.kcfilmoffice.com)

STEPH SCUPHAM, FILM COMMISSIONER: 816-691-3842, [film@visitkc.com](mailto: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	AUDIT REQUIRED	SUNSET DATE	ORDINANCE NO.
Tier 1 4% or Tier 2 9% +0.5% Bonus <sup>(1)</sup>	Rebate	Yes/No/NA	No Cap	\$10k – \$100k <sup>(2)</sup>	\$75k Per Fiscal Year (5/1 – 4/30)	Each Resident From a Council District Within KCMO <sup>(3)</sup>	No/No	Yes	No	None	160093

<sup>(1)</sup> There are two 0.5% bonuses that may be earned in addition to the Tier 1 or Tier 2 rebate. <sup>(2)</sup> In-city minimum spend depends on the type of project (see SUMMARY section below). <sup>(3)</sup> The City of Kansas City, Missouri (KCMO).

**REQUIREMENTS:** For the Tier 1 incentive for film and television projects: **apply at least 30 business days PRIOR to filming and be approved before shooting begins; shoot at least 25% of principal photography days in KCMO**; hire a minimum of five local crew and/or local principal cast members from the six Council Districts within KCMO, with a maximum of one production assistant being applied toward the minimum hire; submit an application fee of \$50; be fully funded; meet the minimum spend requirements; provide proof of insurance; sign the KC Film Code of Conduct form; provide screen credit; submit an expenditure report within 45 business days of the last day of filming in the City; and, see that one of the following is true: (1) meet the minimum number of hotel room nights (200 feature, 100 TV show, 50 commercial, 5 short film/ music video) within KCMO; or (2) locate the production office within the City of KCMO; or (3) see that the executive producer or director is a resident in the City of KCMO. For Tier 2, in addition to the above requirements, the production must meet one of the following: (1) 250 or more hotel nights, or (2) film four or more consecutive weeks within KCMO, or (3) hire 25 or more greater KC area crew and/or principal cast with a minimum of 25% of these hires residing within the six Council Districts; AND, fulfill the Community Benefit Requirement of “giving back” via a learning opportunity, such as a panel discussion or seminar, for emerging artists and young people who are interested in the industry.

**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 resident 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 4% and 9%, respectively, and one or both bonuses on qualified KCMO expenditures.** The in-city minimum spend requirements for both Tiers are as follows: \$100,000 feature film, \$50,000 TV show per episode, \$100,000 TV series or commercial bundle, \$50,000 national commercial, \$25,000 regional commercial or corporate video, or \$10,000 short film or music video. A production may also receive two additional bonuses of 0.5% (1.0% total) of qualified expenditure by meeting additional marketing requirements.

# MONTANA

## MONTANA FILM OFFICE

301 South Park Avenue, Helena, MT 59601, [www.montanafilm.com](http://www.montanafilm.com)

ALLISON WHITMER, FILM COMMISSIONER: 406-841-2876, [allison.whitmer@mt.gov](mailto:allison.whitmer@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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20%–35% Spend & Labor <sup>(1)</sup>	Tax Credit	No/Yes/5yr	No Cap	≥\$350k Film/TV >\$50k <\$350k Commercials Music Videos	\$10M Per Calendar Year	1 <sup>st</sup> \$7.5M of Each ATL; \$150k in Credits for Each BTL Resident & Each BTL Nonresident	Yes 6.9%/No	Yes <sup>(2)</sup>	Yes	12/31/2029	H 293

<sup>(1)</sup> See SUMMARY section below for details. <sup>(2)</sup> Earn an additional 5% of nonpayroll spend and compensation by including a Montana screen credit furnished by the state.

**REQUIREMENTS:** PRIOR to the start of principal photography, submit a MEDIA Act application and pay a nonrefundable \$500 filing fee; **begin principal photography within one year of certification**; register the production company with the Montana Secretary of State; submit an incentive claim within 60 days of completion of principal photography (or within 60 days of the end of the tax year if costs are incurred in multiple years) along with: (1) a submission fee of \$500 for projects with qualified spend less than \$350,000—\$1,000 for projects with qualified spend of \$350,000 or more—and, (2) an expenditure verification report issued by an independent certified public accountant.

**QUALIFIED SPEND:** Qualified spend includes: tangible goods acquired from a source within the state during preproduction and production; base investment incurred from up to six months before receiving state certification thru completion of the project; the first \$7.5 million paid to each ATL writer, producer, director, and actor; up to \$150,000 in credits for each BTL resident and each BTL nonresident crew; and, up to \$50,000 in credits for each student worker. **All payments made to a loan out company for services in Montana are subject to 6.9% withholding.**

**SUMMARY:** This program is administered on a first-come, first-served basis. Montana offers a transferable tax credit equal to: 20% of qualified nonpayroll spend, 20% of the first \$7.5 million of compensation for each above-the-line worker; 25% of compensation for resident crew (15% for nonresident crew), not to exceed \$150,000 in credits per person; and, 30% of a Montana college student's compensation. Projects may earn the following additional credits but may not exceed 35% (in the aggregate) of the production company's base investment: 5% on qualifying nonpayroll spend and compensation by including a screen credit furnished by the state; 10% on payments made to a Montana college or university for stage rentals, equipment rentals, or location fees for filming on campus; 10% of all in-studio facility and equipment rental expenditures for a production that rents a studio for 20 days or more; and 5% of nonpayroll spend incurred in underserved areas. **The minimum amount a tax credit may be sold for is \$0.85 of the dollar value of the tax credit.** The maximum amount of credits issued by the film office is limited to \$10 million per calendar year. Montana also offers the Montana Blue Sky discretionary grant program—see the guidelines for more information about this program.



# NEBRASKA

NEBRASKA FILM OFFICE

P.O. Box 98907, Lincoln, NE 68509, [film.nebraska.gov](http://film.nebraska.gov)

LAURIE RICHARDS, FILM OFFICER: [info@filmnebraska.org](mailto:info@filmnebraska.org)

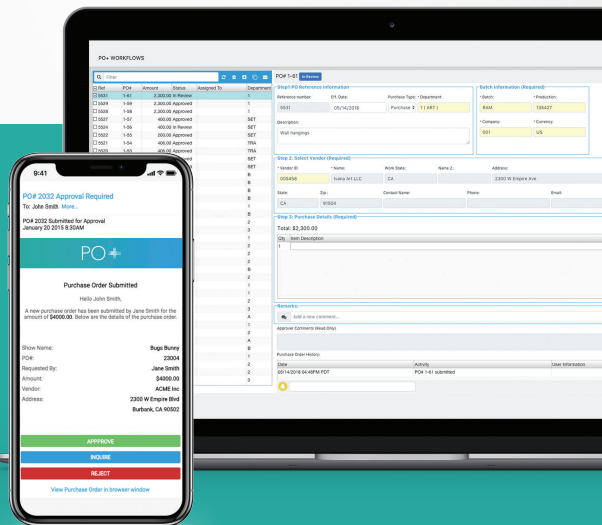
Nebraska does not offer a state-sponsored film production incentive program at this time.

Municipal incentives are available in some communities across the state, please contact the Nebraska Film Office.

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# NEVADA

NEVADA FILM OFFICE

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

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

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
15%, 20%, 25% Spend & Resident Labor <sup>(1)</sup> 12% ATL NR Labor	Tax Credit	No/Yes/4yr	\$6M	\$500k	\$10M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$750k of Each Resident & ATL Nonresident	No/No	No	Yes	None	S 165 S 94 A 492

<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 SUMMARY section below for details.

**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 above-the-line 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% of the qualified direct production expenditures (including resident labor costs) for each of the following requirements met, up to a maximum of 25%:** (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 will earn a 12% tax credit. The maximum tax credit a project may earn is capped at \$6 million.

# NEW HAMPSHIRE

NEW HAMPSHIRE FILM BUREAU

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

MATTHEW NEWTON, BUREAU CHIEF: 603-271-2220, [film@livefree.nh.gov](mailto:film@livefree.nh.gov)

New Hampshire does not offer a state-sponsored film production incentive program at this time.

There is no sales tax in New Hampshire.

## Production Incentives and Financing: Navigating the Complexities

### A CAST & CREW ROUNDTABLE DISCUSSION

David Benavente, VP, Independent Sales and Incentive Services; Joe Bessacini, VP, Film & TV Production Incentives; Fred Milstein CEO, Media Guarantors, and Deirdre Owens, VP, Incentive Financing, discuss CCFS and what it brings to the market. [Read more at bit.ly/tip-ccfs](http://bit.ly/tip-ccfs)



# NEW JERSEY

NEW JERSEY MOTION PICTURE & TELEVISION COMMISSION  
153 Halsey Street, 5th Floor, P.O. Box 47023, Newark, NJ 07101, [www.njfilm.org](http://www.njfilm.org)

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

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
30% Spend & Labor +5% Counties <sup>(1)</sup> +2% Diversity Plan <sup>(2)</sup>	Tax Credit	No/Yes/7yr	No Cap	60% of Total Spend in NJ or > \$1M Qualified Spend	\$75M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$500k of Each Resident & Nonresident	Yes 6.37%/Yes	Yes	Yes	6/30/2023	S 122

<sup>(1)</sup> Earn an additional 5% on the cost of services performed and purchases from vendors whose primary place of business is in the following New Jersey counties: Atlantic, Burlington, Camden, Cape May, Cumberland, Gloucester, Mercer, or Salem. <sup>(2)</sup> Earn an additional 2% on all qualified film production expenses when the application is accompanied with a diversity plan, the plan is approved, and the New Jersey Economic Development Authority (NJEDA) has verified the production has met or has made good faith efforts in achieving the goals in the diversity plan.

**REQUIREMENTS:** Be an eligible project intended for a national or regional audience with a runtime of at least 22 minutes; apply to the New Jersey Economic Development Authority; pay a nonrefundable application fee of \$500 for projects with an estimated tax credit estimate of \$1 million or less (\$2,500 when the estimated tax credit is more than \$1 million); **BEGIN principal photography within the earlier of 180 days from the date of the original application, or 150 days from the initial approval date of the application;** make and election as to whether the tax credit will be based on incurring at least 60% of the total film production expenses (exclusive of postproduction costs) for services performed and goods purchased through vendors authorized to do business in New Jersey, or spending more than \$1 million per production in qualified expenditures; submit a tax credit verification report prepared by an independent certified public accountant licensed in New Jersey within three years of initial approval for a corporate taxpayer or four years for an individual; pay a nonrefundable tax credit certificate issuance fee of 0.5% of the tax credit amount prior to the issuance of the tax credit certificate; and pay a nonrefundable transfer fee of \$1,000 for projects that wish to sell the tax credit certificate. Loan out companies must register to do business with the Secretary of State.

**QUALIFIED SPEND:** Qualified costs include expenses incurred in New Jersey for preproduction, production, and postproduction. Qualified costs for labor are limited to the first \$500,000 paid to each worker. **Payments to loan out companies and independent contractors are subject to 6.37% state withholding.** Wages paid to resident and nonresident individuals will qualify if withholding has been paid or is due.

**SUMMARY:** This program is administered on a first-come, first-served basis. New Jersey offers a transferable tax credit equal to 30% – 37% on qualified labor and spend incurred in New Jersey. **Reality shows may qualify if they meet additional requirements.** The incentive program has a funding cap of \$75 million per fiscal year (7/1 – 6/30). If the cumulative amount of tax credits for a fiscal year exceeds \$75 million, taxpayers will be placed in a queue (based on application date) for the first day of the next succeeding fiscal year. The sunset date of this program is June 30, 2023. Digital media projects earn 20% – 25% and have different requirements.

# NEW MEXICO

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

CARRIE WELLS, DEPUTY DIRECTOR: [carriea.wells@state.nm.us](mailto:carriea.wells@state.nm.us)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Spend, NR Artists, & Resident Labor +5% Location/Stage/Pilot 15% Limited BTL NR Crew	Tax Credit	Yes/No/No	No Cap	\$0 <sup>(1)</sup>	\$110M Per Fiscal Year (7/1 – 6/30)	Each Resident, Nonresident Performing Artists <sup>(2)</sup> , Limited BTL Nonresident Crew	Yes 4.9%/No	Yes	Yes <sup>(3)</sup>	None	H 216 S 565 S 2

<sup>(1)</sup> \$50,000 per episode (min 6 EPS) for series applying for additional 5%. <sup>(2)</sup> The maximum credit that may be earned on all payments made to nonresident and resident principal performing artists (excluding extras and resident performing artists in non-lead roles) is \$5 million in the aggregate. <sup>(3)</sup> Third-party audit is required when the claim exceeds \$5 million.

**REQUIREMENTS:** Submit the project registration form and all required documentation at least 30 days PRIOR to the start of principal photography (PP) in New Mexico (NM); pay all NM obligations; and, submit the final application within one year of making the last qualifying production expenditure in NM. Refunds are on a first-come, first-served basis. A declaration of residency form is required to be completed by residents. Extras are not required to complete a Declaration of Residency form.

**QUALIFIED SPEND:** Qualified spend includes: “direct production expenditures” that are subject to taxation in NM including; wages and fringes benefits (except for SUI, FUI, FICA) for NM residents; below-the-line nonresident wages (and the taxable portion of per diem) of up to 15% or 20% (upon approval from the Film Office) of the total NM budgeted amount for below-the-line crew wages; wages and per diem (not fringes) for nonresident “direct hire” performing artists, provided 4.9% NM personal income tax, 5.9% beginning January 1, 2021, is withheld and remitted; box rentals provided by below-the-line NM residents; and, payments (including fringes) to a personal services company for the services of nonresident performing artists 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% NM personal income tax, 5.9% beginning January 1, 2021, is withheld and remitted.

**SUMMARY:** The base incentive is a refundable tax credit equal to 25% of qualified spend, resident labor, payments to nonresident performing artists; and, 15% of the wages paid to qualified (as defined above) below-the-line nonresident crew. In addition to the 25%, an additional 5% may be earned on “direct production expenditures” and postproduction expenditures, including payments to nonresident performing artists but not on wages of qualified below-the-line nonresident crew (15%), provided the work, services, or items are provided on location in NM at least sixty miles outside the exterior boundaries of Bernalillo and Santa Fe Counties. An additional 5% may be earned for either of the following (1) on a standalone TV pilot intended for series television in NM if “picked up” or a TV series with an order for at least six episodes in a single season with a NM budget of \$50,000 or more per episode; OR, (2) on a production in a qualified production facility. For projects claiming the incentive on a limited amount of below-the-line nonresident crew wage, the film production company must make a financial or promotional contribution.



# NEW YORK

## Production & Post Production Only

NEW YORK STATE GOVERNOR'S OFFICE FOR MOTION PICTURE & TELEVISION DEVELOPMENT  
633 3<sup>rd</sup> Avenue, 33<sup>rd</sup> Floor, New York, NY 10017, [esd.ny.gov/industries/tv-and-film](http://esd.ny.gov/industries/tv-and-film)

CONSTANCE MCFEELEY, DIRECTOR: 212-803-2328, [filmcredits@esd.ny.gov](mailto:filmcredits@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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
30% Spend & Labor <sup>(1)</sup> +10% Upstate County <sup>(2)</sup>	Tax Credit	Yes/No/No	No Cap	\$0	\$395M Per Calendar Year	Each BTL Resident & BTL Nonresident & Certain ATL Resident & ATL Nonresident <sup>(3)</sup>	No/No	Yes	Optional AUP Report	12/31/2024	S 6060 A 9710 S 7244 S 2609 A 3009 S 1509 S 6615 S 5864-a
30%, 35% Post Only <sup>(1)</sup> +10% Upstate County <sup>(2)</sup>	Tax Credit	Yes/No/No	No Cap	\$0	\$25M Per Calendar Year	Each BTL Resident & BTL Nonresident					

<sup>(1)</sup> 0.25% of the tax credit will be transferred to the Diversity Job Training Program. <sup>(2)</sup> See SUMMARY below. <sup>(3)</sup> Allows 30% of eligible wages and salaries of a TV writer or director who is a minority group member or a woman.

**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 with a budget less than \$15 million or a 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 incurred in New York State 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 2024, 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 qualified postproduction costs (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 postproduction only program or the film production credit but not both.



# NEW YORK Commercial

NEW YORK STATE GOVERNOR'S OFFICE FOR MOTION PICTURE & TELEVISION DEVELOPMENT  
633 3<sup>rd</sup> Avenue, 33<sup>rd</sup> Floor, New York, NY 10017, [esd.ny.gov/industries/tv-and-film](http://esd.ny.gov/industries/tv-and-film)

CONSTANCE MCFEELEY, DIRECTOR: 212-803-2328, [filmcredits@esd.ny.gov](mailto:filmcredits@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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
5% Downstate/ Upstate 20% Growth	Tax Credit	Yes <sup>(1)</sup> /No/1yr	Downstate/ Upstate—No Cap Growth—\$300k	> \$500k Downstate > \$100k Upstate \$0 Growth	\$7M Per Calendar Year	Each BTL Resident & BTL Nonresident	No/No	No	Yes	12/31/2023	S 6460 A 9059 S 6359 S 6409 A 10768

<sup>(1)</sup> Where the credit reduces the applicant's liability to zero (or the minimum tax owed), only 50% of the excess credit is refundable in the current year. The remaining credit will be refunded in the following tax year.

**REQUIREMENTS:** Be a qualified commercial production company (QCPC) exercising control over all relevant phases of production; incur at least 75% of the production costs (excluding post production costs) within New York State; meet the minimum spending requirements of over \$500,000 (Downstate Credit) or over \$100,000 (Upstate Credit); and, **file an application by April 1 of the year following that in which the costs were incurred.** Eligible projects must be recorded for distribution via radio, TV, cable, satellite, or cinema and, unless specifically authorized, cannot exceed 180 seconds in length.

**QUALIFIED SPEND:** Qualified production costs are expenditures incurred directly in New York State for general preproduction, production, and post production costs, and include most below-the-line costs, such as costs for technical and crew production, use of commercial production facilities and/or locations costs, props, make-up, wardrobe, etc. **Costs for the story, script, and compensation for writers, directors, music directors, producers, and performers, excluding background actors and musicians, are specifically excluded from the definition of qualified costs.**

**SUMMARY:** This program is not administered on a first-come, first-served basis. A credit equal to 5% of the qualified costs exceeding the respective minimum spend requirement is available for filming in Downstate areas within the Metropolitan Commuter Transportation District (MCTD) ("Downstate Credit") and in Upstate areas located outside the MCTD ("Upstate Credit"). The Growth Credit provides for a credit equal to 20% of the increase in similar costs from the prior year to the current year, up to an annual maximum credit of \$300,000. **To qualify for the Growth Credit, the QCPC will need to demonstrate that the total of all qualified costs for qualifying commercials produced during the current year was greater than the average of similar costs incurred in the three preceding years.** Applicable costs may be eligible for the Growth Credit and the Upstate/Downstate credits. Annual funding is allocated across the three credits as follows: Downstate (\$3 million), Upstate (\$3 million), and Growth (\$1 million). Credits are distributed on a pro-rata basis among applicants for each respective credit. Any unassigned funds remaining after apportionment of the Upstate Credit may be distributed among the Growth Credit applicants. At the time of publication, legislation was being discussed to extend the sunset date.

# 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Spend & Labor	Rebate	Yes/No/NA	\$7M Film \$12M TV Series \$250k Commercial	\$3M Film \$1M TV Film \$1M Avg. Per EPS \$250k Commercial	\$31M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$1M of Each Resident & Nonresident	Yes 4%/No	Yes	Yes	None	S 744 H 97 S 257 S 582 S 99

**REQUIREMENTS:** Notify the NC Film Office/Department of Commerce of the intent to apply for the rebate; submit a formal application to the Commerce Financial Center before starting principal photography in North Carolina; secure at least 75% of funding prior to submitting an application; begin principal photography in North Carolina within 120 days of receiving confirmation of the rebate award; meet the minimum spending requirement of at least \$3 million in qualifying expenses for a feature film; \$1 million for a movie for television; average \$1 million per episode for a television series; or \$250,000 for a commercial; and, supply a final picture-locked version of the project to the film office.

**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 rebate (grant) of up to 25% of qualifying expenses. **The maximum rebate a project may earn is capped at \$7 million for a feature film, \$12 million for a single season of a television series, or \$250,000 for a commercial.** For a television pilot, the pilot itself will count as one season. Applications for the incentive 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 DEPARTMENT OF COMMERCE, TOURISM DIVISION  
1600 E. Century Avenue, Suite 2, Bismarck, ND 58502, [www.ndtourism.com](http://www.ndtourism.com)

MIKE JENSEN, OUTDOOR PROMOTIONS MANAGER: 701-328-2525, [mjjensen@nd.gov](mailto:mjjensen@nd.gov)

North Dakota does not offer a state-sponsored film production incentive program at this time.



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# OHIO

## OHIO DEVELOPMENT SERVICES AGENCY, OHIO FILM OFFICE

77 S. High Street, 29th Floor, Columbus, OH 43215, [www.ohiofilmoffice.com](http://www.ohiofilmoffice.com)

LYN TOLAN, CHIEF, POLICY & COMMUNICATIONS: 614-995-4977, [lyn.tolan@development.ohio.gov](mailto:lyn.tolan@development.ohio.gov)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
30% Spend & Labor	Tax Credit	Yes/No/No	No Cap	> \$300k	\$40M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident	No/Yes	Yes	Yes	None	H 390 H 49 H 166

**REQUIREMENTS:** Register and submit an online application during the application period; **upon approval, pay a nonrefundable application fee equal to 1.0% of the estimated value of the credit provided in the application, up to \$10,000;** begin production within 90 days after the date the project is certified; provide evidence that funding for at least 50% of the total production budget is in place; and, meet the minimum in-state spending requirement of more than \$300,000. Applicants as well as 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) compensation; 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; and, the purchase or rental of facilities and equipment. **Only expenditures made on or after the date on the award letter will be eligible for the incentive.**

**SUMMARY:** This program is administered on a first-come, first-served basis until June 30, 2020. On or after July 1, 2020, the director of development services will review and approve applications in two rounds. The first round of credits will be awarded not later than July 31<sup>st</sup>, and the second round will be awarded not later than January 31<sup>st</sup>. Not more than \$20 million may be awarded during the first round of approvals. For each round, the director shall rank and approve applications based on the extent of positive economic impact in the state and the effect on developing a permanent workforce in the motion picture or theatrical production industries in the state. **Priority will be given to tax-credit eligible productions that are television series or mini-series.** Ohio offers a 30% fully refundable tax credit that may be applied against the commercial activity tax or income tax. The tax credit earned is no longer transferable. While there is a state funding cap of \$40 million per fiscal year (July 1 – June 30), there is not a per project cap. Any unused portion of the \$40 million annual funding may be rolled over to the following fiscal year.



# OKLAHOMA

## OKLAHOMA FILM + MUSIC OFFICE

900 N. Stiles Ave, Oklahoma City, OK 73104, [www.okfilmmusic.org](http://www.okfilmmusic.org)

TAVA SOFSKY, DIRECTOR: 800-766-3456, [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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
35% Spend & Labor +2% Music <sup>(1)</sup>	Rebate	Yes/No/NA	No Cap	\$50k <sup>(2)</sup> \$25k	\$8M Per Fiscal Year (7/1 – 6/30)	Each Resident & ATL NR Loan Out <sup>(3)</sup>	No/Yes	Yes	Yes	6/30/2027	S 200

<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 loan out companies registered with the Secretary of State will qualify.

**REQUIREMENTS:** Apply at least 60 days but not more than 180 days PRIOR to the start of preproduction in Oklahoma; for production budgets exceeding \$5 million, provide evidence that 50% of the financing is in place 60 days prior to the start of principal photography in Oklahoma; have a minimum budget of \$50,000 and spend a minimum of \$25,000 in Oklahoma; at least 10 calendar days prior to the start of preproduction, provide evidence of a certificate of general liability insurance with a minimum coverage of \$1 million and a workers' compensation policy; and, include a screen credit. 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 loan out companies that are registered to do business with the Oklahoma Secretary of State. **Qualifying above-the-line payments are limited to 25% of total qualifying spend.** Goods purchased through an Oklahoma Production Services Entity may qualify if the goods are not readily available in

Oklahoma and the production company documents at least three unsuccessful attempts to rent or purchase the goods from Oklahoma vendors.

**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 \$8 million per fiscal year, there is not a limit on the amount rebate that may be earned by a single project. **Payments for approved claims shall be made in the order in which the claims are approved by the Film Office, not to exceed \$8 million per fiscal year (July 1 – June 30).** High impact productions, defined as projects having total production costs of at least \$50 million, with at least one-third of the total costs deemed Oklahoma expenditures, are not subject to the \$8 million annual funding cap nor is the funding cap reduced by the rebate awarded to such productions. 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 was recently extended thru June 30, 2027.



# OREGON

## GOVERNOR'S OFFICE OF FILM & TELEVISION

123 NE 3<sup>rd</sup> 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
OPIF 20% Spend <sup>(1)</sup> OPIF 10% Wage <sup>(1)</sup> +10% o/s Zone <sup>(2)</sup>	Rebate	Yes/No/NA	50% of Annual Funding	\$1M	\$14M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Earning < \$1M <sup>(4)</sup>	No/Yes	Yes	No <sup>(5)</sup>	12/31/2023	H 2191 H 3367 S 1507 H 2244
GOLR <sup>(3)</sup> +6.2%			No Cap	\$1M	NA					12/31/2023	

<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> 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 a travel and living rebate is available for projects based inside the Portland Metro Zone which shoot outside the Portland Metro Zone at “distant locations”. <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, register to do business with the Secretary of State; submit an application PRIOR to the start of production in Oregon; 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. 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. **Costs incurred prior to the film office receiving the production's application will not qualify for the incentive.**

**SUMMARY:** This program is administered on a first-come, first-served basis. The OPIF program offers cash rebates of 20% on goods and services paid to Oregon registered companies and 10% of Oregon-based payroll. There is an additional “regional” incentive for productions shooting some of their schedule outside a 30-mile radius from the center of Burnside Bridge in Portland. The annual funding cap is \$14 million for each fiscal year (July 1 – June 30). The per project cap is equal to 50% of the annual funding. **The GOLR rebate program is essentially a refund 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 both scheduled to sunset December 31, 2023.

# PENNSYLVANIA

PENNSYLVANIA FILM OFFICE

400 North Street, 4<sup>th</sup> Floor, Harrisburg, PA 17120, [www.filmnpa.com](http://www.filmnpa.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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Spend & Labor +5% Stage <sup>(1)</sup>	Tax Credit	No/Yes/3yr	20% of the Annual Cap	60% of Budget Incurred in PA	\$70M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Subject to PA W/H Tax <sup>(2)</sup>	No/Yes	Yes	Yes	None	S 97 H 761 H 465 H 1198 H 542 H 262

<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 earlier than 90 days PRIOR to the start of principal photography in Pennsylvania, submit a complete application; show that at least 70% of the funding has been secured; and, **incur at least 60% of total production expenses in Pennsylvania** (there is discretion to waive the 60% requirement for feature films, TV films, or TV series with at least \$30 million in Pennsylvania production expense and 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.

**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. If transferred, the transferee may not carry forward the credit to future years. 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.** Pennsylvania also offers a standalone postproduction incentive program, which may earn up to 30%, as well as a program for concert touring and rehearsals.

# PUERTO RICO

## PUERTO RICO FILM COMMISSION

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

PEDRO PIQUER HENN, TAX INCENTIVES SPECIALIST: 787-765-2900, [pedro.piquer@ddec.pr.gov](mailto:pedro.piquer@ddec.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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
40% Spend & Resident Labor +Up to 15% PR Producer <sup>(1)</sup>	Tax Credit	No/Yes/4yr	No Cap  \$4M	\$50k Film/Series \$25k Short/Docu. \$100k Commercials	No Cap	Each Resident	No/No	Yes	Yes	None	60 / 2019
20% NR Labor	Tax Credit	No/Yes/4yr	No Cap		No Cap	Each Nonresident	Yes 20% <sup>(2)</sup> /No				

<sup>(1)</sup> See SUMMARY section below. <sup>(2)</sup> 20% withholding on all amounts paid to nonresidents (above-the-line and below-the-line).

**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 qualified local spend, up to a maximum of \$250,000; and, meet the minimum in-state spending requirement of at least \$50,000 for films, \$25,000 for short films and documentaries, and \$100,000 for commercials.

**QUALIFIED SPEND:** Qualified spend includes payments for salaries and wages made to residents and nonresidents along with payments made for goods and services provided by a PR supplier when incurred directly in the production of a film project including development (if 50% or more of principal photography is shot in PR), preproduction, production, and postproduction. There is no minimum principal photography requirement to qualify preproduction, production, and postproduction expenditures made in PR. Nonresident wages for both above-the-line and below-the-line workers qualify if 20% PR tax is withheld.

**SUMMARY:** This program is not administered on a first-come, first-served basis. PR offers a transferable tax credit equal to 40% of the qualified 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% PR withholding.** A production company may earn an additional credit (\$4 million maximum), equal to up to 15% of certified PR expenditures (excluding nonresident labor), per qualifying feature film, episodic series, or documentary, when hiring at least one PR resident crew in the following position(s): director, cinematographer, editor, production designer, postproduction supervisor, or line producer, PROVIDED a PR resident producer or co-producer, directly or indirectly, individually or together with other resident producers under contract with the project, have the right to receive not less than 30% of the net profits of the film. Up to 50% of the estimated tax credits for a production may be available in the tax year when the project delivers an acceptable completion bond to the Secretary of the DDEC with the remaining 50% available in the tax year in which the auditor certifies that all PR production expenses have been paid. The program does not have an annual funding cap, per project cap, or limit on the tax credit that may be earned for nonresident labor.



# RHODE ISLAND

RHODE ISLAND FILM AND TELEVISION OFFICE  
One Capitol Hill, 3<sup>rd</sup> 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
30% Spend & Labor	Tax Credit	No/Yes/3yr	\$7M <sup>(1)</sup>	\$100k <sup>(2)</sup>	\$20M Per Calendar Year	Each Resident & Nonresident	No/Yes	Yes	Yes	6/30/2027	H 7839 H 7323 H 7200 H 5381 H 5151

<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. \$5 million for Musical and Theatrical Productions. <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. Documentaries may 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. **Some costs that do not qualify include: travel expenses for persons departing from Rhode Island; completion bond expenses; insurance expenses,**

**including workers' compensation; any salaries and wages, including related benefits, for individuals who are located and performing services outside the state; and, expenses incurred prior to filing a completed initial certification application.** For Musical and Theatrical Stage productions total production, performance, and transportation expenditures, as defined, qualify for the incentive.

**SUMMARY:** This program is administered on a first-come, first-served basis. For both the Motion Picture Production (MPP) and the Musical and Theatrical Production (MTP) tax credit programs, Rhode Island offers a 30% transferable tax credit on certified costs. In total, not more than \$20 million per calendar year may be awarded under the MPP and MTP tax credit programs. **The maximum credit an MPP project may earn is capped at \$7 million (which will automatically be waived for a feature-length film or television series if funds are available at the time of initial certification) while each MTP project is capped at \$5 million.** The MPP program sunsets on June 30, 2027 while the MTP program is scheduled to sunset on June 30, 2024. Costs must be certified by a Rhode Island certified public accountant.



# SOUTH CAROLINA

## SOUTH CAROLINA FILM COMMISSION

1205 Pendleton Street, Room 225, Columbia, SC 29201, [www.filmssc.com](http://www.filmssc.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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Out-of-State Supplier 30% In-State Supplier 25% Resident Labor 20% NR Labor	Rebate	Yes/Yes <sup>(1)</sup> /NA	No Cap	\$1M	\$5.5M Spend \$ 10M Wage Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$1M of Each Resident & Nonresident	No/Yes	Yes	No	None	H 3152 S 163 H 5001

<sup>(1)</sup> Only the wage rebate may be assigned to a single financial institution (must be requested prior to the start of principal photography in South Carolina).

**REQUIREMENTS:** Apply and be approved PRIOR to the start of principal photography in South Carolina; start verifiable production activity within 60 calendar days from the date on the Qualifying Production Letter (QPL); register to transact business in South Carolina with the Secretary of State within 10 days of the date on the QPL; **start principal photography within 30 calendar days of the date specified in the QPL**; maintain a functioning South Carolina production office until the production's final Supplier Rebate request has been audited; and, meet the minimum in-state spending requirement of at least \$1 million in a single taxable year.

**QUALIFIED SPEND:** Qualified spend includes: the first \$1 million in salaries and wages paid to each resident and nonresident, kit/box rentals, and allowances; purchases made from South Carolina and out-of-state vendors (at a reduced percentage); and, scouting expenditures incurred up to 60 days PRIOR to principal photography. **Only payments made to a loan out company that is registered with the Secretary of State, the Department of Revenue, and pre-approved by the film commissioner are eligible for the rebate.** 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 is given to productions that hold the most promise for benefiting South Carolina.** South Carolina offers a Supplier Rebate equal to 25% of expenditures purchased from out-of-state vendors, and 30% of production expenditures purchased from in-state vendors. Generally, a South Carolina vendor is an entity that has: a full-time employee; a physical location in the state; registered with the Secretary of State and Department of Revenue; and, an intent to be permanently domiciled in the state. In addition, a wage rebate of 25% and 20% is offered on the first \$1 million of wages paid to each resident and nonresident, respectively. 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 state-sponsored film production incentive program at this time.



## We pay it forward.

### PRODUCTION INCENTIVE FINANCING SERVICES

We can advance cash to film and television productions when it's needed most – during production.

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

# TENNESSEE

## TENNESSEE ENTERTAINMENT COMMISSION (TEC)

312 Rosa L Parks Avenue, 27<sup>th</sup> Floor, Nashville, TN 37243, [www.tnentertainment.com](http://www.tnentertainment.com)

**BOB RAINES, EXECUTIVE DIRECTOR:** 615-741-3456, [tn.entertainment@tn.gov](mailto:tn.entertainment@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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Spend & Labor +5% Logo <sup>(1)</sup>	Grant	Yes/No/NA	No Cap	\$200k	\$2M <sup>(2)</sup> Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$250k of Each Resident & 1 <sup>st</sup> \$2M of ALL Nonresident Labor <sup>(3)</sup>	No/Yes	Yes	Yes	None	S 3513 H 3839 S 2236 H 1508

<sup>(1)</sup> A qualifying scripted television series may earn an additional 5% on resident labor provided the project incurs a minimum of \$500,000 per episode in Qualified Tennessee Spend (QTE) and includes an embedded Filmed in Tennessee logo. <sup>(2)</sup> An additional \$2 million was allocated for the 2020 fiscal year. Remaining funds will roll over to the next year. <sup>(3)</sup> Qualifying scripted television series may earn 25% on up to \$2 million, in the aggregate, of nonresident labor costs.

**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 in any location; 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; within 18 months of the effective date in the grant contract, submit an independent accountant's report using Agreed Upon Procedures; and, include an embedded Filmed in Tennessee logo. In addition to being required to be registered with the Secretary of State, loan out companies must be tied to a Tennessee resident with a Tennessee driver's license or ID.

**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. The department may award grants in excess of this amount if deemed appropriate by the department. **Only qualifying scripted television series may earn an additional 5% on resident labor, if the project includes an embedded Filmed in Tennessee logo, and 25% on up to \$2 million total nonresident labor costs.** 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, DIRECTOR: 512-463-9200, [filmincentive@gov.texas.gov](mailto:filmincentive@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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
5%, 10%, 20% <sup>(1)</sup> +2.5% Underutilized Area <sup>(2)</sup>	Grant	Yes/No/NA	No Cap	\$250k Film/TV \$100k Comm./ Video	\$50M For Biennium Ending 8/31/2021	1 <sup>st</sup> \$1M of Each Resident	No/No	Yes	No	None	H 873 H 1

<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.

**REQUIREMENTS:** Electronically submit an application package to the Texas Film Commission no earlier than 120 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.** Payments to loan outs will qualify if the employee provides a Declaration of Texas Residency Form.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Applications are reviewed for a variety of factors including but not limited to economic impact, job creation, and tourism opportunities. Texas offers qualified projects a rebate of 5%, 10%, or 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. **Failure to confirm the start of production with the Texas Film Office within five business days of the start of principal photography may put your project at risk for disqualification.**



# SAN ANTONIO, TX

SAN ANTONIO FILM

203 S. St. Mary's St., Suite 120, San Antonio, TX 78205, [www.filmsanantonio.com](http://www.filmsanantonio.com)

KRYSTAL JONES, FILM COMMISSIONER: 210-207-6730, [krystal.jones@sanantonio.gov](mailto:krystal.jones@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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
7.5% Spend & Labor	Rebate	Yes/No/NA	\$250k	\$100k	\$250k <sup>(1)</sup> Per Fiscal Year (10/1 – 9/30)	1 <sup>st</sup> \$1M of Each TX Resident	No/No	Yes	Yes	None <sup>(2)</sup>	See Guidelines

<sup>(1)</sup> On an annual basis, the City of San Antonio will determine the amount of funds available for this program. <sup>(2)</sup> Subject to yearly review.

**REQUIREMENTS:** Apply no earlier than 120 days PRIOR to the first day of principal photography in San Antonio and no later than the 12th day of principal photography; secure financing for production before applying; see that at least **60% of all principal photography days occur within the Greater San Antonio Metropolitan area**, defined as within the counties of Atascosa, Bandera, Bexar, Comal, Guadalupe, Kendall, Medina, and Wilson; at least 70% of paid crew must be Texas residents; at least 70% of paid cast, including extras, must be Texas residents; at least 10% of paid crew must be San Antonio residents; at least 10% of paid cast, including extras, must be San Antonio residents; locate the project's principal production office and primary hotel accommodations within City of San Antonio city limits; include required logo and text in the screen credits; and, submit other required deliverables within 60 days of the project's completion.

**QUALIFIED SPEND:** **Qualified spend includes: the first \$1 million of compensation (including wages, per diems, and eligible fringes) for each Texas resident for work performed in San Antonio;** and, payments made to companies domiciled in San Antonio for goods and services used in San Antonio that are directly attributable to the physical production.

**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 7.5% of approved San Antonio spend (as verified by the San Antonio Film Commission). Additionally, if 25% or more of total shooting days takes place in San Antonio, the production may earn an additional 2.5% of total in-state spend from the State incentive program. **This incentive is in addition to the Texas Moving Image Incentive Program provided by the state. Projects that were not accepted into the state program may still be eligible for this program.** Reimbursement is generally provided within 60 days of the submission date.

# 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: 340-774-8784 ext. 2243, [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 REQUIRED	SUNSET DATE	ACT NUMBER
10%, 15%, 17% Resident Labor 9% Spend (QPE) <sup>(1)</sup> +10% Promo <sup>(2)</sup> +10% St. Croix <sup>(2)</sup>	Tax Credit Rebate Rebate Rebate	No/Yes/5yr Yes/No/NA Yes/No/NA Yes/No/NA	No Cap \$500k <sup>(3)</sup> No Cap No Cap	\$250k	\$2.5M Per Calendar Year	1 <sup>st</sup> \$500k of Each Resident	No/No	Yes	Yes <sup>(4)</sup>	None	Act No.7728 Act No.7751

<sup>(1)</sup> Qualified Production Expenditures (QPE), as defined. <sup>(2)</sup> The production company may earn an additional cash rebate equal to 10% of total QPE by including a qualified USVI promotion and another 10% of QPE for production activities taking place on the island of St. Croix. <sup>(3)</sup> Nonresident companies may earn a maximum QPE rebate of \$500,000 per project; resident companies have a per project cap of \$350,000 or \$1,050,000 in the aggregate, for three projects per annum on all tax credits and rebates. <sup>(4)</sup> In addition to a state-administered audit, production must provide a "best practices review" of QPE by a CPA licensed in USVI.

**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 to the Economic Development Authority, no earlier than 120 days before and no later than 30 days after the start of principal photography; **begin production activity no later than 90 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.** Reduced hotel tax rates are also available based upon length of stay and amount spent in USVI.

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% Spend & Labor +5% Meet Criteria	Tax Credit	Yes/No/No	No Cap	≥ \$500k ≥ \$1M	\$6.79M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$500k of Each Resident, Nonresident's UT Withholding Tax <sup>(1)</sup>	No/Yes	Yes	Yes	None <sup>(2)</sup>	S 14 ('09) H 99 ('11) H 162 ('16) S 2 ('17) Rule R357-5
20% Spend & Labor	Rebate	Yes/No/NA	\$500k	≥ \$500k < \$1M	\$1.5M						

<sup>(1)</sup> For nonresidents, only Utah withholding tax paid and the GSA per diem allowance is eligible for the incentive. <sup>(2)</sup> The program will be reviewed on or before October 1, 2020 and every three years thereafter.

**REQUIREMENTS:** Apply PRIOR to the start of principal photography in Utah; commence principal photography within 90 days of the date of application, demonstrate the project is 100% financed and there is a plan for distribution; meet the minimum in-state spending requirement of at least \$500,000; and, see that at least 75% of the cast and crew (excluding five principal cast and 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 75% of the cast and crew (excluding five principal cast and extras) are Utah residents. Option 2: meet the minimum in-state spending requirement of \$1 million and see that at least 75% of the project dollars left in the state were spent in rural areas of Utah (which are counties other than Davis, Salt Lake, Utah, and Weber). 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, franchise tax, or sales and use tax (notwithstanding any sales and use tax exemption allowed); salaries, wages, per diem (nonresident per diems above the

federal rate do not qualify), and fees paid to residents and loan out companies owned by a resident; and, the amount of Utah income tax withheld on payments made to a nonresident. **Payments to a loan out company owned by a nonresident do not qualify for the incentive.**

**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% tax credit 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 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, however, credits in excess of \$2 million may be paid out over multiple years (not to exceed three years). Any unused funds at the end of the fiscal year will roll over to the following year. Projects that spend \$500,000 to \$1 million and see that at least 75% of cast and crew are Utah residents (excluding extras and five principal cast members) may qualify for a 20% cash rebate. Utah also offers a low budget film production program for projects with a maximum budget of under \$500,000.

# VERMONT

AGENCY OF COMMERCE AND COMMUNITY DEVELOPMENT  
One National Life Drive, Davis Building—6th Floor, Montpelier, VT 05620, [www.accd.vermont.gov](http://www.accd.vermont.gov)

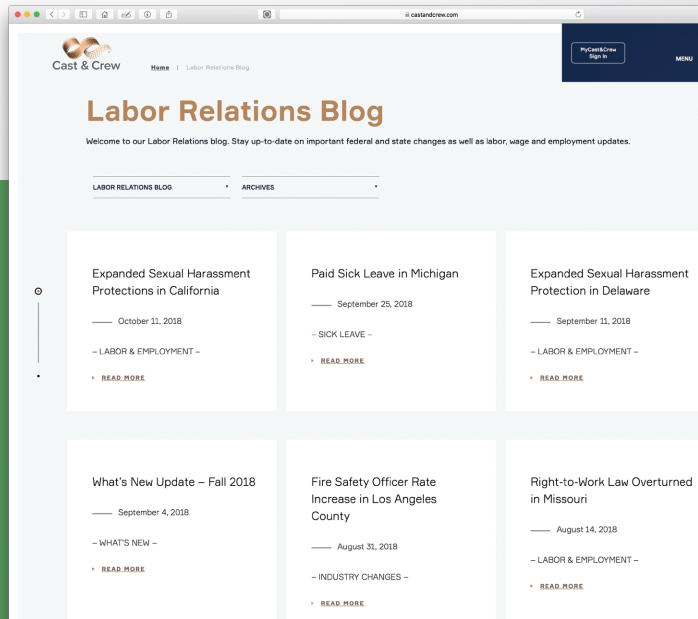
ELAINE HANEY, LEGISLATIVE LIASON: 802-505-1795, [elaine.haney@vermont.gov](mailto:elaine.haney@vermont.gov)

Vermont does not offer a state-sponsored film production incentive program at this time.

# The Cast & Crew Labor Relations Blog

Get updates on changes to federal and state wage and hour laws and other important industry changes.

Find more at  
[bit.ly/tip-labor](http://bit.ly/tip-labor)





# VIRGINIA

## VIRGINIA FILM OFFICE

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

ANDY EDMUNDS, DIRECTOR: 800-854-6233, [aedmunds@virginia.org](mailto:aedmunds@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	AUDIT REQUIRED	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	\$6.5M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$1M of Each Resident & Nonresident	No/No	Yes	Yes	12/31/2021	S 1320 H 1665 H 1543 H 5002-a
Discretionary <sup>(3)</sup>	Grant	Yes/No/NA		\$0	\$3M <sup>(4)</sup>	Discretionary	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% of resident wages if total production costs are between \$250,000 to \$1 million or an additional 20% if production costs exceed \$1 million. <sup>(3)</sup> The amount of the grant is determined by the Governor. <sup>(4)</sup> \$6 million for the biennium ending June 30, 2020.

**REQUIREMENTS:** **Tax credit program:** apply to 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 best faith effort to film at least 50% of principal photography in Virginia. **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, complete physical production within 12 months after submitting the application. Both programs require preproduction to begin within 90 days following the approval of the application.

**QUALIFIED SPEND:** For both the tax credit and grant program, qualified spend includes: goods and services leased or purchased in Virginia from a Virginia vendor (**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 not 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 discretionary grant program, an exemption from the state sales & use tax, currently 5.3%, and a state lodging tax exemption on hotel or motel stays after 90 consecutive days.**

# WASHINGTON

WASHINGTON FILMWORKS (WF)

1411 Fourth Avenue, Suite 1000, 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	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
Up to 15%, 30% or 35% <sup>(1)</sup> Up to 15% BTL NR Labor <sup>(2)</sup>	Rebate	Yes/No/NA	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	6/30/2027	S 5539 S 5977

<sup>(1)</sup> Up to 30% for “motion pictures” (as defined) and TV series with less than six episodes; up to 35% for TV series with at least six episodes; and, up to 15% for commercial productions. <sup>(2)</sup> See QUALIFIED SPEND section below.

**REQUIREMENTS:** Submit a completed application at least five business days PRIOR to the start of principal photography in any location; be approved and enter into a contract with Washington Filmworks (WF) within two weeks of the date of the Funding Letter of Intent and before beginning any principal photography; meet the following criteria: (1) hire a Washington resident to hold at least one of the following positions: director, producer, or screen writer, (2) at least 75% of the paid labor force (above-the-line and below-the-line, excluding extras) must be made up of Washington residents, and (3) at least 85% of all production days must take place in Washington; begin principal photography within 120 days (45 days for commercials) after receiving the Funding Letter of Intent; 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 “Production” Completion Package within 60 days (45 days for commercials) of completing principal photography in Washington and, for production approved for postproduction assistance, a “Postproduction” Completion Package within one year of submitting the “Production” Completion Package; 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 but only if at least 85% of the production’s workforce consists of Washington residents. **Compensation for above-the-line nonresident 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. This incentive program is scheduled to sunset on June 30, 2027.

# WEST VIRGINIA

WEST VIRGINIA FILM OFFICE  
1900 Kanawha Blvd. East, Building 3, Suite 100, Charleston, WV 25305, [www.wvfilm.com](http://www.wvfilm.com)

CHELSEA RUBY, EXECUTIVE DIRECTOR: 304-558-2200, [chelsea.a.ruby@wv.gov](mailto:chelsea.a.ruby@wv.gov)

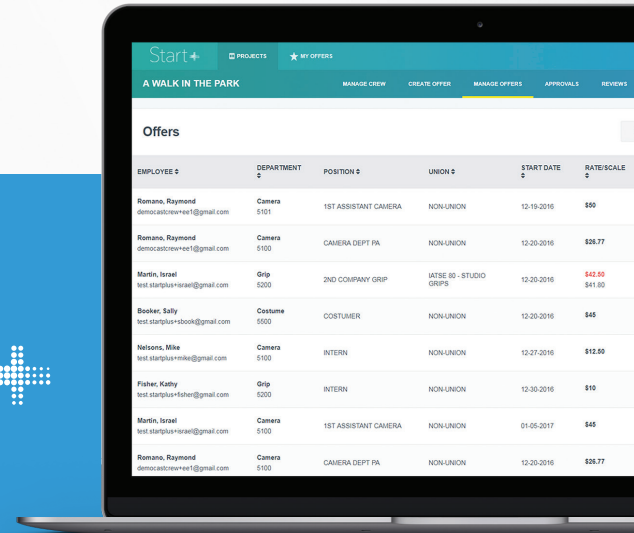
West Virginia does not offer a state-sponsored film production incentive program at this time.

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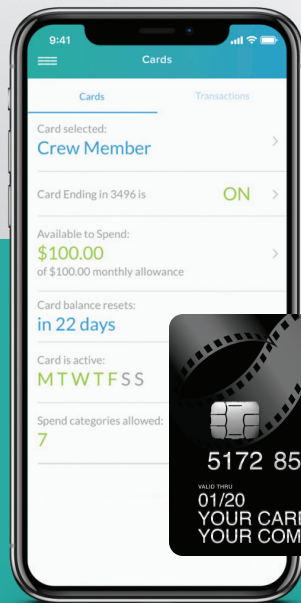
# WISCONSIN

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 state-sponsored film production incentive program at this time.



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# WYOMING

**WYOMING FILM OFFICE**

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

**JIM WOLLENBURG, STRATEGIC PARTNERSHIPS SR. MANAGER:** 307-777-8561, [jim.wollenburg@wyo.gov](mailto:jim.wollenburg@wyo.gov)

Wyoming does not offer a state-sponsored film production incentive program at this time.



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**INTERNATIONAL**



# 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	DIRECT TO STREAMING	MUSIC VIDEOS	NEWS	REALITY SHOWS	SPORTING EVENTS	TALK SHOWS	TRAILERS	POSTPRODUCTION (STAND ALONE)	WEBISODES
Australia	Yes	No	No	Yes	No	No	No	No	No	Yes	(1)	No	No	(2)	No	No	(9)	Yes	No
Australia (Location Incentive)	Yes	No	No	(15)	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No
Canada—Federal	Yes	No	No	Yes	No	No	No	No	No	(1)	Yes	(1)	No	(1)	No	No	No	Yes	Yes
Alberta	Yes	(1)	No	Yes	No	No	No	(3)	No	No	Yes	No	No	No	No	No	(1)	No	(1)
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	(17)	No	(1)	Yes	No	No	(1)	No	No	No	(1)	Yes
New Brunswick	Yes	No	No	Yes	No	No	No	No	Yes	Yes	Yes	No	No	Yes	No	No	No	Yes	Yes
Newfoundland & Labrador	Yes	No	No	Yes	No	No	No	(5)	No	(1)	(5)	No	No	(1)	No	No	No	Yes	(1)

(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. (8) Qualifies if it meets the requirements for feature films or TV series. (9) Qualifies if in conjunction with a qualifying project. (10) Qualifies if scripted and fictional. (11) Must be a feature film, short film, or “TV” movie; episodic series are not eligible. (12) One day of principal photography within this jurisdiction is required to qualify for postproduction standalone. (13) Qualifies if for international distribution. (14) Qualifies if project is based on timeless theme and does not merely report information. (15) Only television documentaries qualify. (16) Qualifies only live-action VFX costs if 15% of all shots are digitally processed in France and 50% of all postproduction spend is incurred in France. (17) Qualifies under a separate incentive program. (18) Qualifies only standalone VFX costs.



# 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	DIRECT TO STREAMING	MUSIC VIDEOS	NEWS	REALITY SHOWS	SPORTING EVENTS	TALK SHOWS	TRAILERS	POSTPRODUCTION (STAND ALONE)	WEBISODES
Northwest Territories	Yes	No	(4)	Yes	No	No	No	Yes	No	No	Yes	Yes	No	Yes	No	No	Yes	(1)	Yes
Nova Scotia	No	No	No	Yes	No	No	No	No	No	Yes	Yes	Yes	No	No	No	No	No	Yes	Yes
Ontario	Yes	No	No	Yes	No	No	No	(7)	(7)	No	Yes	No	No	(1)	No	No	No	Yes	(7)
Québec	Yes	No	No	Yes	No	No	No	No	No	Yes	Yes	No	No	No	No	No	No	Yes	Yes
Saskatchewan	Yes	No	No	Yes	No	No	No	Yes	(1)	Yes	Yes	(1)	No	Yes	No	No	(1)	(1)	Yes
Yukon	(1)	No	(4)	Yes	No	No	No	(1)	(1)	No	Yes	Yes	No	Yes	No	No	(1)	Yes	(1)
Colombia	Yes	No	No	(1)	No	No	No	No	No	(11)	Yes	No	No	No	No	No	No	No	No
Croatia	Yes	No	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	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. (8) Qualifies if it meets the requirements for feature films or TV series. (9) Qualifies if in conjunction with a qualifying project. (10) Qualifies if scripted and fictional. (11) Must be a feature film, short film, or "TV" movie; episodic series are not eligible. (12) One day of principal photography within this jurisdiction is required to qualify for postproduction standalone. (13) Qualifies if for international distribution. (14) Qualifies if project is based on timeless theme and does not merely report information. (15) Only television documentaries qualify. (16) Qualifies only live-action VFX costs if 15% of all shots are digitally processed in France and 50% of all postproduction spend is incurred in France. (17) Qualifies under a separate incentive program. (18) Qualifies only standalone VFX costs.

# 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	DIRECT TO STREAMING	MUSIC VIDEOS	NEWS	REALITY SHOWS	SPORTING EVENTS	TALK SHOWS	TRAILERS	POSTPRODUCTION (STAND ALONE)	WEBISODES
Czech Republic	Yes	No	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No	No	No	Yes	No
Dominican Republic	Yes	No	No	Yes	No	No	No	No	No	No	Yes	Yes	No	Yes	No	No	No	No	No
France	Yes	No	No	No	No	No	No	(3)	No	(10)	(10)	No	No	No	No	No	No	(16)	(10)
Georgia	Yes	No	No	Yes	No	No	No	No	No	No	Yes	Yes	No	Yes	No	No	No	No	No
Germany	Yes	No	No	Yes	No	No	No	No	No	No	(17)	No	No	No	No	No	No	Yes	No
Hungary	Yes	No	No	Yes	No	No	No	(1)	No	No	(1)	No	No	No	No	No	No	Yes	No
Iceland	Yes	No	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No	No	No	Yes	(8)
Italy	Yes	No	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No	No	No	(1)	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. (8) Qualifies if it meets the requirements for feature films or TV series. (9) Qualifies if in conjunction with a qualifying project. (10) Qualifies if scripted and fictional. (11) Must be a feature film, short film, or "TV" movie; episodic series are not eligible. (12) One day of principal photography within this jurisdiction is required to qualify for postproduction standalone. (13) Qualifies if for international distribution. (14) Qualifies if project is based on timeless theme and does not merely report information. (15) Only television documentaries qualify. (16) Qualifies only live-action VFX costs if 15% of all shots are digitally processed in France and 50% of all postproduction spend is incurred in France. (17) Qualifies under a separate incentive program. (18) Qualifies only standalone VFX costs.

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COUNTRY	ANIMATION	AWARD SHOWS	COMMERCIALS	DOCUMENTARIES	GAME SHOWS	INDUSTRY/ CORPORATE TRAINING	INFOMERCIALS	INTERACTIVE MEDIA & VIDEO GAMES	INTERACTIVE WEBSITE	INTERNET BROADCASTS	DIRECT TO STREAMING	MUSIC VIDEOS	NEWS	REALITY SHOWS	SPORTING EVENTS	TALK SHOWS	TRAILERS	POSTPRODUCTION (STAND ALONE)	WEBISODES
Malaysia	Yes	No	Yes	Yes	Yes	No	No	No	No	No	Yes	No	No	Yes	No	No	Yes	(1)	No
Malta	(13)	No	No	(14)	Yes	No	No	No	No	No	Yes	No	No	Yes	No	No	No	(18)	No
New Zealand	Yes	No	No	Yes	(1)	No	No	No	No	Yes	Yes	No	No	Yes	No	No	(9)	Yes	Yes
South Africa	Yes	No	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No	No	No	Yes	No
South Korea	No	No	No	Yes	No	No	No	No	No	No	Yes	No	No	Yes	No	No	No	No	Yes
United Kingdom—Film	Yes	No	No	Yes	No	No	No	(17)	No	No	(1)	No	No	No	No	No	No	Yes	No
United Kingdom— High-End TV	(17)	No	No	Yes	No	No	No	(17)	No	Yes	Yes	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. (8) Qualifies if it meets the requirements for feature films or TV series. (9) Qualifies if in conjunction with a qualifying project. (10) Qualifies if scripted and fictional. (11) Must be a feature film, short film, or “TV” movie; episodic series are not eligible. (12) One day of principal photography within this jurisdiction is required to qualify for postproduction standalone. (13) Qualifies if for international distribution. (14) Qualifies if project is based on timeless theme and does not merely report information. (15) Only television documentaries qualify. (16) Qualifies only live-action VFX costs if 15% of all shots are digitally processed in France and 50% of all postproduction spend is incurred in France. (17) Qualifies under a separate incentive program. (18) Qualifies only standalone VFX costs.

# INCENTIVES

## 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 REQUIRED	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
Australia, Location Incentive	+13.5% LI*	Grant	Yes/No/NA	No Cap	15M Film 1M TV*	35M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident*	No/No	Yes	6/30/23	See Guidelines
Canada—Federal	16% Resident Labor	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	≥ 22% Spend & Resident Labor*	Tax Credit	Yes/No/NA	10M	500k*	15M FY 3/31/2021	Each Resident	NA/NA	Yes	None	See Guidelines
British Columbia	28% Resident Labor +6% Regional +6% Distant +16% DAVE (Labor)	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	None	Part 5 BC OIC 520

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



# INCENTIVES

## 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 REQUIRED	SUNSET DATE	LEGISLATION
Manitoba	45%–65% Labor or 30% All-Spend	Tax Credit	Yes/No/No	No Cap	0	No Cap	Each Resident & “Deemed” BTL Nonresident*	No/No	No*	None	Section 7.5(1)–7.9
		Tax Credit	Yes/No/No	No Cap	0	No Cap					
New Brunswick	25% All-Spend* or 40% Eligible Labor*	Grant	Yes/No/NA	800k Films/TV*	0	2.5M Per Fiscal Year (4/1 – 3/31)	Each Resident & “Deemed” BTL Nonresident*	No/No	Yes*	None	See Guidelines
Newfoundland & Labrador	Lesser of: 40% Eligible Labor or 25% All-Spend Costs	Tax Credit	Yes/No/No	4M Per 12-Month Period	0	No Cap	Each Resident & “Deemed” Nonresident	No/No	Yes*	12/31/21	Section 45 Reg. 3/99
		Tax Credit	Yes/No/No		0	No Cap					
Northwest Territories	20% Spend & BTL Resident Labor +15% Recognized Positions* +15% Spend o/s City Limits  10% and 35% Travel*	Rebate	Yes/No/NA	No Cap	60k	100k FY 3/31/2020	Each BTL Resident	No/No	No	None	See Guidelines
				15k							

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

# INCENTIVES

## 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 REQUIRED	SUNSET DATE	LEGISLATION
Nova Scotia	25% Spend & Resident Labor* +2% Regional Bonus* +1% Shooting Day Bonus* +1.5%–3% Local Content*	Rebate	Yes/No/NA	4M	25k	26M FY 3/31/2020*	Up to 150k Rebate Per Resident	No/No	Yes*	3/31/21	See Guidelines
Ontario	21.5% OPSTC Spend & Labor*	Tax Credit	Yes/No/No	No Cap	> 1M Film/MOW > 200k TV ≥ 30 min. > 100k TV < 30 min.	No Cap	Each Resident	No/No	No	None	Section 92
	+18% OCASE Labor*	Tax Credit	Yes/No/No	No Cap		No Cap	Each Resident	No/No	No	None	Section 90
Québec	20% Spend & Labor +16% CASE Labor*	Tax Credit	Yes/No/No	No Cap	250k*	No Cap	Each Resident & Nonresident*	No/No	No	None	1129.8.36.0.0.4– 1129.8.36.0.0.6
Saskatchewan	25% Spend & Labor	Grant	Yes/No/NA	600k	0	2M FY 3/31/2020	Each Resident	No/No	Yes*	None	See Guidelines

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# INCENTIVES

## 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 REQUIRED	SUNSET DATE	LEGISLATION
Yukon	Up to 50% Travel Costs* Up to 25% BTL Resident & Spend* Up to 25% Trainer Wages	Rebate	Yes/No/NA	No Cap*	0	No Cap*	Each BTL Resident & Nonresident Trainer	No/No	No	None	See Policy Rules
Colombia	40%* 20%*	Rebate	Yes/No/NA	3.5B	1.4B	8.09B YE 12/31/2019	Each Resident*	NA/NA	Yes	7/8/22	Law 1556 of 2012
Croatia	25% +5%*	Rebate	Yes/No/NA	5M*	2M Film 1M TV Film 750k Per EPS 300k Documentary*	65M* Per Calendar Year	Croatian Tax Residents	No/No	Yes	12/31/19*	NN 61/2018 NN 70/2019*
Czech Republic	20% Local Spend 66% On NR Withholding Tax*	Rebate	Yes/No/NA	No Cap	15M Film/TV/Anim. 8M Per EPS—TV 2M Documentary 1M Per EPS—Anim.	800M Per Calendar Year	Each Resident & 66% of Nonresident Withholding Tax*	No/No	Yes	None	496/2012

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# 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 REQUIRED	SUNSET DATE	LEGISLATION
Dominican Republic	25%	Tax Credit	No/Yes/3yr	No Cap	500k	No Cap	Each Resident & Nonresident	Yes 27%*/Yes	Yes	None	Law 108-10
France	30% +10% VFX	Tax Credit	Yes/No/No	30M	250k or ≥ 50% of Budget < 500k	No Cap	Each BTL French/European Resident or Citizen	No/No	Yes	None	Article 220 Quaterdecies of General Tax Code, No. II-860
Georgia	20% +2%–5% Promotional*	Rebate	Yes/No/NA	1M*	500k Film/TV Series 300k Reality/ Documentary/ Animation	No Cap	Each Citizen & Certain Non-Citizens Paying Georgia Tax*	No/Yes	Yes	None	Resolution N365
Germany	20% DFFF I +5%*	Grant	Yes/No/NA	4M	2M Animated Film* 1M Film* 200k Documentary*	50M YE 12/31/2020	Each Resident & Nonresident Subject to Tax	No/No	Yes*	12/31/20	See Guidelines
	25% DFFF II	Grant	Yes/No/NA	25M	≥ 8M German Spend (Film) ≥ 2M German Spend (Anim. Film) & ≥ 20M Total Budget	75M YE 12/31/2020		No/No	Yes*	12/31/20	See Guidelines

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



# INCENTIVES

## 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 REQUIRED	SUNSET DATE	LEGISLATION
Hungary	30%	Rebate	Yes/No/NA	No Cap	0	300B Thru 12/31/2024	Each Resident & 50% of Each Nonresident*	No/No	Yes	12/31/24	Act II of 2004 on Motion Picture
Iceland	25%	Rebate	Yes/No/NA	No Cap	0	966M* YE 12/31/2019	Each Resident & Nonresident Subject to Tax	No/Yes	Yes*	12/31/21	43/1999 58/2016
Italy	30%	Tax Credit	No/No/3yr*	No Cap*	0	227M Per Calendar Year*	Each Resident & Nonresident	No/No	Yes	None	Finance Law of 2008 No. 244/2007 Decree 3/15/18
Malaysia	30%	Rebate	Yes/No/NA	No Cap	5M Film 385k TV* 500k Post Only	No Cap	1 <sup>st</sup> 100k of Each Resident & 1 <sup>st</sup> 7.5M of Each Nonresident	No/No	Yes	None	See Guidelines

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# INCENTIVES

## 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 REQUIRED	SUNSET DATE	LEGISLATION
Malta	30%, +5%, +5%* 50% DAW*	Rebate	Yes/No/NA	No Cap	100k 50k DAW	No Cap	Each EU/EEA National & Certain Non- EU/EEA*	Yes*/No	Yes	12/31/2020	Act No. VII of 2005 L.N. 47 of 2015 L.N. 67 of 2019
New Zealand	20%, + 5%*	Grant	Yes/No/NA	No Cap	15M Film* 4M TV/Other*	No Cap	Each Resident & Nonresident*	No/No	Yes	None	See NZSPG Criteria
	20% or 18% PDV*	Grant	Yes/No/NA	No Cap	500k PDV*	No Cap		No/No	Yes	None	
South Africa	25% QSAPE +5%*	Rebate	Yes/No/NA	50M*	15M*	No Cap	Each Citizen	Yes 15%/No	Yes	None	See Guidelines
	20% QSAPPE +2.5% or 5%*	Rebate	Yes/No/NA	50M	1.5M*	No Cap	Each Citizen	Yes 15%/No	Yes	None	
South Korea	20%* 25%*	Rebate	Yes/No/NA	1.5B	≥ 100M ≤ 2B > 2B	Discretionary	Each Resident	No/No	Yes	None	See Guidelines

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# INCENTIVES

## 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 REQUIRED	SUNSET DATE	LEGISLATION
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 —High-End 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

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INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM QAPE (AUD)	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	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, series, and direct-to-streaming productions without a theatrical release); 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 338,000) 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: complete the entire production for a TV series that is predominantly digital animation within 36 months; 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 separate. 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 above-the-line costs are capped at 20% of the project's total production expenditure (excluding non-feature documentaries). The Goods and Services Tax (GST) does not qualify as QAPE.

**SUMMARY:** This program is administered on a first-come, first-served basis. **Projects accessing the PO or PDV program may not apply for the LO or LI (see next page for details).** 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. Effective July 1, 2019, large budget international film and TV productions can access the Location Incentive Grant of 13.5% in addition to the Location Offset.



# AUSTRALIA

## Location Incentive

THE DEPARTMENT OF COMMUNICATIONS AND THE ARTS  
2 Phillip Law Street, Nishi Building, Canberra, ACT 2601, <https://screenincentives.smartygrants.com.au>  
INGRID BARNES, A/G ASSISTANT DIRECTOR SCREEN INDUSTRY: 61 2 6271 1260, [ingrid.barnes@arts.gov.au](mailto:ingrid.barnes@arts.gov.au)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM QAPE (AUD)	FUNDING CAP (AUD)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
+13.5% LI <sup>(1)</sup>	Grant	Yes/No/NA	No Cap	15M Film 1M TV <sup>(2)</sup>	35M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident <sup>(3)</sup>	No/No	No	Yes	6/30/2023	See Guidelines

<sup>(1)</sup> Grants offered through the Location Incentive (LI) are earned in addition to the Location Offset (LO), which is equal to 16.5% of Qualified Australian Production Expenditures (QAPE). <sup>(2)</sup> AUD 15 million (approximately USD 10 million) for feature films and AUD 1 million average QAPE per broadcast hour for TV series. <sup>(3)</sup> See QUALIFIED SPEND section for nonresident labor requirement.

**REQUIREMENTS:** Be an Australian resident company with an Australian Business Number (ABN) or a foreign resident company that has an ABN and is operating through a permanent establishment in Australia; qualify for the Location Offset program (**applicants who have accessed the Post, Digital and Visual Effects Offset (PDV) or the Producer Offset (PO) are not eligible for the LI program**); begin principal photography in Australia; submit an application through the Screen Industry Section's online portal; confirm support from one or more state or territory governments; include a budget outlining estimated QAPE for the project; complete principal photography for a TV series within 12 months or complete production of a project that is predominantly animation within 36 months; use one or more Australian providers of post, digital, or visual effect (PDV) services; meet the minimum spend requirement; and, submit a final report including total eligible expenditures in addition to any outstanding elements concerning the Location Offset. Eligible projects include feature films and television documentaries, movies, series and mini-series.

**QUALIFIED SPEND:** QAPE includes costs incurred during all phases of production for goods and services provided in Australia (refer to the location offset glossary for more details). **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.** The Goods and Services Tax (GST) does not qualify as QAPE.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Applications will be evaluated based on overall economic impact on Australian jobs and businesses. In addition to the 16.5% earned under the Location Offset program, qualifying productions may earn an additional 13.5% of QAPE, for a total of 30%. **Only applicants that qualify for the Location Offset are eligible to receive a grant under the Location Incentive.** Upon submitting a satisfactory final report, 100% of the grant will be disbursed, however, an initial partial payment may be available upon the execution of the grant agreement. The program will be allocated \$35 million per fiscal year (7/1 – 6/30) and has a sunset date of June 30, 2023.

# CANADA—FEDERAL

## CANADIAN AUDIO-VISUAL CERTIFICATION OFFICE (CAVCO)

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

SCOTT WHITE, DIRECTOR: 888-433-2200, [PCH.bcpac-cavco.PCH@canada.ca](mailto:PCH.bcpac-cavco.PCH@canada.ca)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (CAD)	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	INCOME TAX ACT
16% Resident Labor	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 anywhere, meet the appropriate global minimum spending requirement of more than CAD 100,000 (approximately USD 76,000) 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 or taxable Canadian corporations 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.

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND (CAD)	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
≥ 22% Spend & Resident Labor <sup>(1)</sup>	Tax Credit	Yes/No/NA	10M	500k <sup>(2)</sup>	15M FY 3/31/2021	Each Resident	NA/NA	Yes	Yes	None	See Guidelines

<sup>(1)</sup> At the time of publication, the guidelines for the new Alberta Film and Television Tax Credit program were still being drafted. <sup>(2)</sup> Minimum worldwide budget.

**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; PRIOR to beginning principal photography in Alberta, **submit an online application to the Economic Development, Trade and Tourism Ministry** meet the minimum total production budget of at least CAD 500,000; BEGIN principal photography no later than six months from receiving the Authorization Letter (considerations will be made for projects beginning principal photography between March 1, 2019 and the official launch date of the Alberta Film and Television Tax Credit program); and, submit a final tax credit claim within 42 months of receiving the Authorization Letter.

**QUALIFIED SPEND:** Qualified spend includes goods or services purchased and consumed in Alberta and resident labor. **Only expenses listed on the Eligible Alberta Cost Worksheet or those approved in an advanced ruling will be eligible.**

**SUMMARY:** This program is not administered on a first-come, first-served basis. Funding will be awarded based on a number of factors including the project's economic impact to the province and the film industry in Alberta. The Economic Development, Trade and Tourism Ministry offers a refundable tax credit of at least 22% on eligible Alberta costs. The maximum credit a project may earn is capped at CAD 10 million. The fiscal year funding cap increases each year as follows: CAD 30 million for FY 2022 and CAD 45 million for FY 2023. Unused funds do not roll over from one fiscal year to the next.



# BRITISH COLUMBIA

CREATIVE BC

7 West 6th Avenue, Vancouver, BC V5Y 1K2, [www.creativebc.com](http://www.creativebc.com)

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INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (CAD)	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	INCOME TAX ACT
28% Resident Labor +6% Regional +6% Distant +16% DAVE (Labor)	Tax Credit	Yes/No/No	No Cap	> 1M Film/MOW <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	Part 5 BC OIC 520

<sup>(1)</sup> Total global minimum spend (TGMS) for single productions. <sup>(2)</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:** Submit an application for pre-certification with Creative BC within 60 days of incurring the first qualifying labor expenditure in BC; be a taxable Canadian entity; have a permanent establishment in BC; 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**; submit a Production Services Tax Credit Program (PSTC) application along with an administration fee of CAD 5,500 (plus GST) to Creative BC within 30 months (advisable) from a project's taxable yearend and receive an Accreditation Certification letter, which must be submitted to the Canada Revenue Agency (CRA), along with all other records, within 36 months from the project's taxable yearend—the CRA will not process claims that are filed late; and, meet the TGMS of more than CAD 100,000 (approximately USD 75,000) 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 TGMS 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 taxable year**; and, payments for services

to BC individuals, Canadian taxable corporations (loan out companies, proprietorships, 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's PSTC Program offers four distinct labor-based tax credits which, if the production qualifies, may be combined:** Basic (Resident Labor), 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 (PP) 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 PP days in the required area over the total number of PP days done in BC. 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)

RACHEL MARGOLIS, CEO & FILM COMMISSIONER: 204-947-2040, [rachel@mbfilmmusic.ca](mailto:rachel@mbfilmmusic.ca)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	INCOME TAX ACT
45%–65% Labor or 30% All-Spend	Tax Credit	Yes/No/No	No Cap	0	No Cap	Each Resident & “Deemed” BTL Nonresident <sup>(1)</sup>	No/No	Yes	No <sup>(2)</sup>	None	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 385,000) 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; submit a Certificate of Completion application with a flat fee of CAD 350 along with an additional 0.05% of the project’s final cost (up to CAD 5,000) if the production’s budget exceeds CAD 20,000; 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.**

**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  
20 McGloin St., Fredericton, NB, E3A 5T8, [www2.gnb.ca](http://www2.gnb.ca)

REBEKAH CHASSÉ, PROGRAM CONSULTANT: 506-453-5372, [rebekah.chasse@gnb.ca](mailto:rebekah.chasse@gnb.ca)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND	FUNDING CAP (CAD)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25% All-Spend <sup>(1)</sup> or 40% Eligible Labor <sup>(1)</sup>	Grant	Yes/No/NA	800k Films/TV <sup>(2)</sup>	0	2.5M Per Fiscal Year (4/1 – 3/31)	Each Resident & “Deemed” BTL Nonresident <sup>(3)</sup>	No/No	Yes	Yes <sup>(4)</sup>	None	See Guidelines

<sup>(1)</sup> Foreign productions applying under the “Production Incentive” have the option of choosing between the 40% labor-based incentive or the 25% all-spend incentive. <sup>(2)</sup> See SUMMARY section below. <sup>(3)</sup> Certain below-the-line nonresident labor may qualify under the deeming provision. <sup>(4)</sup> An independent audit report is required for projects with a total budget in excess of CAD 500,001 (approximately USD 375,000).

**REQUIREMENTS:** For the 2020–2021 fiscal year, submit an application to the Department of Tourism, Heritage and Culture (THC) on or before a date yet to be determined (contact the THC for more information); spend at least 50% of the total production costs in New Brunswick; **see that at least 25% of all labor is New Brunswick based**; petitions for deeming a nonresident employee must be submitted and approved prior to the first day of principal photography; and indicate whether the project will be applying for the 40% labor-based incentive or the 25% all-spend incentive (this decision is final and irrevocable).

**QUALIFIED SPEND:** **For the all-spend incentive, qualified expenses include New Brunswick labor as well as expenditures for the purchase or rental of goods and services.** Interpretation of the eligibility of these expenses is at the discretion of the THC. For the labor-based incentive, qualified expenditures include gross salaries and wages (not to exceed 50% of the eligible costs of production) paid to eligible employees during the various stages of production, from final script to the end of postproduction.

**SUMMARY:** This program is not administered on a first-come, first-served basis. All projects will be evaluated at the same time and applications will be reviewed and ranked according to

its economic impact and cultural and creative components (domestic projects will be given priority). Foreign production companies are eligible under New Brunswick’s “Production Incentive” scheme to earn a grant equal to 25% of all New Brunswick spend or 40% of all New Brunswick qualified labor expenditures. Individual production companies may be eligible for up to CAD 1 million in total approved project support for any given fiscal year. The per project cap is as follows: CAD 800,000 for films and dramatic or comedy TV series of six episodes or more; CAD 300,000 for variety/reality/lifestyle TV series; CAD 250,000 for documentary TV series or children’s TV series; CAD 200,000/episode for a dramatic or comedy TV series of three episodes or less; CAD 200,000 for an animated TV series; and, CAD 75,000 for a single documentary. No funds will be disbursed until the production is completed and all required documentation and reports have been submitted and approved by THC. **The final request for THC’s final payment must be received no later than 30 months after the first day of principal photography.** New Brunswick also offers a production incentive in the amount of 30% of all-spend or 40% of qualified labor for international co-productions and intra-provincial co-productions.

# NEWFOUNDLAND & LABRADOR

NEWFOUNDLAND & LABRADOR FILM DEVELOPMENT CORPORATION (NLFDC)  
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DORIAN ROWE, EXECUTIVE DIRECTOR/FILM COMMISSIONER: 709-738-3456, [dorian@nlfd.ca](mailto:dorian@nlfd.ca)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	INCOME TAX ACT
Lesser of: 40% Eligible Labor or 25% All-Spend Costs	Tax Credit	Yes/No/No	4M Per 12-Month Period	0	No Cap	Each Resident & "Deemed" Nonresident	No/No	Yes	Yes <sup>(1)</sup>	12/31/2021	Section 45 Reg. 3/99
	Tax Credit	Yes/No/No		0	No Cap						

<sup>(1)</sup> If production costs are: > CAD 500,000 an audit is required; > CAD 100,000 (approximately USD 75,000) 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 anywhere; submit Part II of the application after postproduction has been completed; and, **at least 25% of salaries and wages of the applicant must be paid to eligible employees.**

**QUALIFIED SPEND:** For the labor tax credit, qualified spend includes salaries and wages paid to Newfoundland and Labrador 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.** For the 25% all-spend tax credit, qualified spend includes all eligible expenditures including labor and the costs of renting or purchasing goods and services.

**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, 2021.



# 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
25% Spend & BTL Resident Labor +15% Recognized Positions <sup>(1)</sup> +15% Spend o/s City Limits 10% and 35% Travel <sup>(2)</sup>	Rebate	Yes/No/NA	No Cap  15k	60k	100k FY 3/31/2020	Each BTL Resident	No/No	Yes	No	None	See Guidelines

<sup>(1)</sup> For "Recognized Positions" defined below. <sup>(2)</sup> The Travel Rebate is equal to 10% for travel to and/or from NWT from anywhere in the world and 35% for travel within NWT.

**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 60,000 (approximately USD 45,000). Successful applicants will receive a written estimate of the pre-approved rebate as well as a Contribution Agreement, which specifies that the project must take place in Northwest Territories within a defined timeframe.

**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 25% of salaries and wages paid to below-the-line residents. **Productions may earn an additional 15% (for a grand total of 40%) of salaries and wages of residents in "Recognized Positions" and residents receiving on-set training.** The Expenditure Rebate is equal to 25% of qualifying goods and services spent during preproduction, 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 capital city of Yellowknife. While there is a funding cap of CAD 100,000 for the fiscal year ending 3/31/2020, there is not a per project 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 15,000. 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

NOVA SCOTIA BUSINESS INC.

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INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND (CAD)	FUNDING CAP (CAD)	QUALIFIED LABOR (CAD)	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25% Spend & Resident Labor <sup>(1)</sup> +2% Regional Bonus <sup>(2)</sup> +1% Shooting Day Bonus <sup>(3)</sup> +1.5%–3% Local Content <sup>(4)</sup>	Rebate	Yes/No/NA	4M	25k	26M FY 3/31/2020 <sup>(5)</sup>	Up to 150k Rebate Per Resident	No/No	Yes	Yes <sup>(6)</sup>	3/31/2021	See Guidelines

<sup>(1)</sup> Stream II—Service Productions. <sup>(2)</sup> A regional bonus of 2% is available for shoots where more than 51% of the principal photography is more than 30KM from Halifax City Hall. <sup>(3)</sup> A shooting day bonus of 1% is available for shoots of more than 30 days in Nova Scotia. <sup>(4)</sup> A content incentive of 1.5% up to 3% is available for shoots with Nova Scotia Content. <sup>(5)</sup> Annual funding budget may be increased to meet demand. <sup>(6)</sup> If production costs are: ≤ CAD 250,000 an uncertified Final Production Cost Report supported by a Statutory Declaration is required; > CAD 250,000 but ≤ CAD 500,000 an engagement review is required; > CAD 500,000 an audit is required.

**REQUIREMENTS:** For Stream II, be incorporated in Nova Scotia or continued as a Nova Scotian company through a Certificate of Continuance and be in good standing with the Registry of Joint Stock Companies (the corporation may be owned by either foreign or Nova Scotian owners BUT Nova Scotian owners must not own more than 50%); have a permanent establishment in Nova Scotia; **submit a complete application PRIOR to commencement of principal photography anywhere**; provide written evidence of a commercial license agreement and evidence of 75% confirmed financing for projects with budgets of CAD 1 million (approximately USD 750,000) 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. Where eight (8) or fewer of the 16 eligible Head of Department (HOD) positions are filled, half of the positions, rounded to the highest whole number, must be filled by Nova Scotia residents. Where nine or more HOD positions are filled, a minimum of four must be filled by Nova Scotia residents. The overall incentive percentage will be reduced by 0.5% for each resident HOD

below the minimum requirement that is not hired.

**QUALIFIED SPEND:** Qualified costs include all expenditures where the good or service is purchased from a Nova Scotia-based supplier with a permanent physical establishment within Nova Scotia, and is supplied, receipted, consumed or performed 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 each individual for services performed on the project is CAD 150,000.**

**SUMMARY:** This program is administered on a first-come, first-served basis. The Stream II program offers a refundable incentive equal to 25%–31% (with bonuses) of eligible Nova Scotia costs. **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.**

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND <sup>(3)</sup> (CAD)	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	TAXATION ACT
21.5% OPSTC Spend & Labor <sup>(1)</sup>	Tax Credit	Yes/No/No	No Cap	> 1M Film/MOW > 200k TV ≥ 30 min. > 100k TV < 30 min.	No Cap	Each Resident	No/No	No	No	None	Section 92
+18% OCASE Labor <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, taxable in Canada; have a permanent establishment in Ontario; be primarily in the business of film/video production or production services; and, on or after the production's first day of principal photography in any location (OPSTC) and at the end of the corporation's taxation year for OCASE, submit an application for a Certificate of Eligibility online, along with the applicable administrative fee of 0.15% of eligible expenditures (minimum fee of CAD 500 and CAD 5,000 for OCASE and OPSTC, respectively, and maximum fee of CAD 10,000 (approximately USD 7,500) for OCASE and OPSTC). **For the OPSTC credit, own the production's copyright during the production period or have a direct contract with the copyright owner to provide production services to the eligible production;** and, see that at least 25% of the qualifying production expenditures claimed relate to salary and wages (including labor paid under an eligible service contract) paid to Ontario-based individuals. The company claiming the OCASE credit must have performed the qualified activities for an eligible project and the production must have received an OPSTC or OFTTC certificate.

**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, wages, and remuneration 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 the portion of 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 an annual funding cap or per project cap.

# PRINCE EDWARD ISLAND

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INNOVATION PEI

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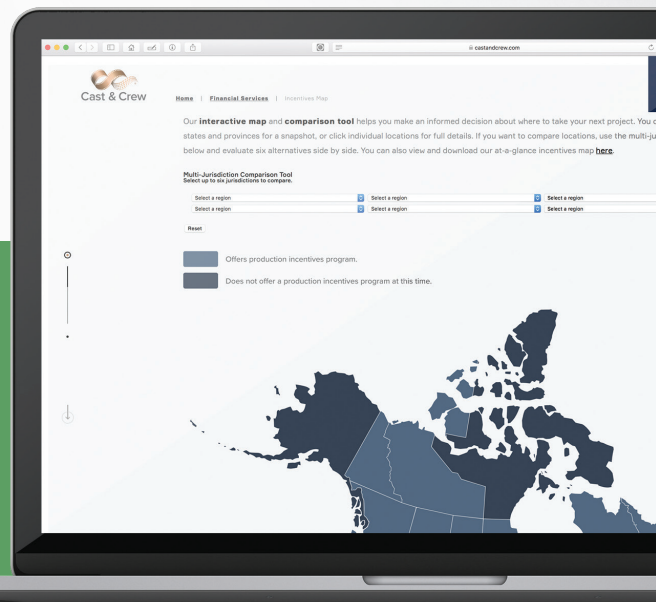
Prince Edward Island does not offer a film production incentive program at this time.

## Compare and contrast.

### INCENTIVES INTERACTIVE MAP AND COMPARISON TOOL

Production incentives can play an important role in determining filming location. Our interactive map and comparison tool can help you make an informed decision about where to take your next project.

Go online at  
[bit.ly/tip-map](http://bit.ly/tip-map)





INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (CAD)	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	INCOME TAX ACT
20% Spend & Labor +16% CASE Labor <sup>(1)</sup>	Tax Credit	Yes/No/No	No Cap	250k <sup>(2)</sup>	No Cap	Each Resident & Nonresident <sup>(3)</sup>	No/No	Yes	No	None	1129.8.36.0.0.4 – 1129.8.36.0.0.6

<sup>(1)</sup> Computer-Aided Special Effects (CASE). <sup>(2)</sup> Global minimum budget. <sup>(3)</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 Québec expenditures for the first CAD 1.5 million, plus CAD 3 per CAD 1,000 of Québec expenditures exceeding CAD 1.5 million); meet the global minimum budget requirement of more than CAD 250,000 (approximately USD 190,000); and, meet the minimum programming requirement of at least 30 minutes for documentaries, or in the case of a series, 30 minutes of programming per episode, excluding documentaries intended for minors and virtual reality documentaries, which may be shorter.

**QUALIFIED SPEND:** Québec allows the incentive to be earned on all qualified production costs (labor and spend) 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 resident (with regard to the Quebec Taxation Act) at the time the services are provided.** Under certain conditions, an eligible film or documentary may qualify costs related to supplemental virtual reality and augmented reality production that complements the main production.

**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

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INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND	FUNDING CAP (CAD)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25% Spend & Labor	Grant	Yes/No/NA	600k	0	2M FY 3/31/2020	Each Resident	No/No	Yes	Yes <sup>(1)</sup>	None	See Guidelines

<sup>(1)</sup> Completed projects must submit the following as part of the final report: a “cost declaration” for budgets under CAD 250,000; or, an audit for budgets over CAD 250,000.

**REQUIREMENTS:** For feature film and television productions under the **Service Production Stream**, commission an independent Saskatchewan executive producer who is taxable in Saskatchewan; **submit an application to Creative Saskatchewan’s Service Production Stream Program PRIOR to the completion of principal photography in the province;** provide written evidence of a distribution agreement of fair market value and evidence of a minimum of 50% confirmed financing unless the project budget is over CAD 1 million (approximately USD 750,000), then evidence of 70% confirmed financing is required; for feature films, provide a full production schedule and budget; and, if approved, complete the production by the completion date indicated in the application, unless an extension is granted.

**QUALIFIED SPEND:** Eligible costs include: all qualified production related expenditures related to goods and services purchased and consumed in Saskatchewan; and, **wages and taxable fringes for any individual who was a resident of Saskatchewan on December 31<sup>st</sup> of the year of production or of the year prior to production;** administration expenses may be

no more than 15% of the proposed budget or \$5,000 (whichever is less). Travel, per diems, and accommodation expenses are limited to Saskatchewan residents. Qualified productions shall report invoices, proof of payment, and a variance report outlining changes in budgeted expenses which exceed 10% of the respective budgeted amount. **Any expenses incurred prior to the grant application’s date of receipt will be ineligible for the incentive.**

**SUMMARY:** This program is not administered on a first-come, first-served basis. Priority will be given to applications where the majority of principal photography takes place in Saskatchewan. Saskatchewan offers a service production grant equal to 25% on all qualified production related goods and services purchased and consumed in Saskatchewan. Upon the application’s approval, 80% of funding will be provided and the remaining 20% will be paid with completion of the project and receipt of the final report. The maximum grant a project may earn is capped at CAD 600,000.

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	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/NA	No Cap <sup>(2)</sup>	0	No Cap <sup>(3)</sup>	Each BTL Resident & Nonresident Trainer	No/No	Yes	No	None	See Policy Rules

<sup>(1)</sup> Productions accessing the Spend Rebate are not eligible for the Travel Rebate and vice versa, however, the trainer rebate may be combined with the spend rebate. <sup>(2)</sup> See SUMMARY section below. <sup>(3)</sup> The Training Rebate will be capped based upon available resources.

**REQUIREMENTS:** For the Yukon **Location Incentive**: register the applicant company with Yukon Corporate Affairs; **PRIOR to the commencement of principal photography in Yukon, submit an application to Yukon Media Development**; provide on-screen credit; and, acknowledge Yukon's financial contribution in all advertising, publicity, and promotional materials. The production company may negotiate with Yukon Media Development for incremental disbursements during production. For the **Travel Rebate**, submit a claim no earlier than the final day or Day 10 of Yukon-based principal photography; for the **Training Rebate**, submit a signed, written statement of training within 30 days of completing the training; and, for the **Spend Rebate**, submit a claim only after all Yukon crew and services have been paid.

**QUALIFIED SPEND:** The **Travel Rebate** is only available if: (1) the production company is from outside Yukon and, (2) Yukon labor equals 15% or more of total person days for the Yukon portion of the production. **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.** For the **Training Rebate**, the Yukon trainee must have: demonstrated a commitment to a career in film who are union permittees, or have significant recent experience working on a film production or have graduated from a recognized film crew training program. Production companies that

undertake pre-approved training of Yukon labor may apply for the training rebate. The resident below-the-line **Spend Rebate** is available to productions having an arrangement to broadcast or distribute with an internationally recognized entity and whose Yukon labor equals or exceeds 50% of total person days of the Yukon below-the-line crew working in Yukon.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Yukon Media Development 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 7,500) 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 Rebate** 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. Details must be requested in advance of training.

# COLOMBIA

PROIMÁGENES COLOMBIA

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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 REQUIRED	SUNSET DATE	LEGISLATION
40% <sup>(1)</sup> 20% <sup>(1)</sup>	Rebate	Yes/No/NA	3.5B	1.4B	8.09B YE 12/31/2019	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 33.67 million Colombian Pesos (COP) (approximately USD 9,800) 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 1.4 billion; 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). Beginning January 1, 2019, the amount required to meet the minimum spend and the refundable deposit guarantee will change according to the minimum monthly salary (SMLMV). Check with Proimágenes Colombia for updates regarding these requirements.

**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). Per diem paid to technical, artistic, or production personnel 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 three months from submitting the final audit.** 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

## CROATIAN AUDIOVISUAL CENTRE

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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 REQUIRED	SUNSET DATE	LEGISLATION
25% +5% <sup>(1)</sup>	Rebate	Yes/No/NA	5M <sup>(2)</sup>	2M Film 1M TV Film 750k Per EPS 300k Documentary <sup>(3)</sup>	65M <sup>(4)</sup> Per Calendar Year	Croatian Tax Residents	No/No	Yes	Yes	12/31/2019 <sup>(5)</sup>	NN 61/2018 NN 70/2019 <sup>(5)</sup>

<sup>(1)</sup> Earn an additional 5% on total qualified expenses incurred in an underdeveloped area of Croatia. <sup>(2)</sup> If the projected costs of producing the film will result in an incentive in excess of HRK 5 million, the production company may apply to the Croatia Audiovisual Centre (Centre) for an increase in the per project cap (additional requirements may apply). <sup>(3)</sup> For animation, the minimum local spending requirement is HRK 500,000. <sup>(4)</sup> Additional funding may be available. <sup>(5)</sup> At the time of publication. Croatia's regulation NN 70/2019, which amends the rules and extends the program's sunset, was awaiting official approval.

**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 8 days PRIOR to the start of principal photography in Croatia; 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 14 points out of a maximum of 36 points including at least 4 points from Section A (Cultural Content), at least 6 points from Section B (Contributions of Human Resources), and at least 4 points from Section C (Exploitation of Production Potentials of the Republic of Croatia);** 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 25% (30% in areas that are below the country's average development) 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 65 million per calendar year and the maximum rebate a project may earn is capped at HRK 5 million (approximately USD 740,000).



# CZECH REPUBLIC

## CZECH FILM FUND

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

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

<sup>(1)</sup> The Czech Republic (CR) withholding tax paid on the labor costs of nonresident cast and crew is eligible for a rebate equal to 66%. The nonresident labor costs themselves are not eligible.

**REQUIREMENTS:** Be a tax resident in the CR with a place of business or permanent establishment in the CR; register by submitting an Application for Registration anytime during the year; upon receipt of the Registration Certificate, submit an Application for Allocation on or before the tenth day of shooting in the CR; within four months of filing the Application for Allocation, see that at least 10 days of principal photography have been completed in the CR; pay the 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**; and, upon completion of project in the CR, submit an Application for Payment (but not later than four years after receiving the Registration Certificate) along with audited statements demonstrating the eligible costs incurred. 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 a runtime of at least five 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, withholding taxes paid by nonresidents for services

provided in the CR. Per diems paid to nonresident cast and crew do not qualify for the rebate. **Only costs paid after the registration papers have been submitted are eligible for the rebate.** 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. **The rebate may be paid in two installments for projects that shoot at least 10 days in the CR.** The first payment may be made after principal photography is completed in the CR and the second may be made after all production and postproduction is completed in the CR. Rebates will be deposited into the applicant's bank account within 60 days of final approval. While there is a funding cap of CZK 800 million (approximately USD 34 million) per calendar year, 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)  
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INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (USD)	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25%	Tax Credit	No/Yes/3yr	No Cap	500k	No Cap	Each Resident & Nonresident	Yes 27% <sup>(1)</sup> /Yes	Yes	Yes	None	Law 108-10

<sup>(1)</sup> Certain local production service companies have received tax rulings which allow them to reduce the withholding rate for foreign cast and crew from 27% to 1.5%.

**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 required minimum Dominican personnel of 25% (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. Loan out companies must register with the Film Office.

**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.**

# FRANCE

## FILM FRANCE – THE FRENCH NATIONAL FILM COMMISSION (FNFC)

9, Rue du Chateau d'eau, 75010 Paris, France, [www.filmfrance.net](http://www.filmfrance.net)

MATTHEW PARKER AND JEREMIE DUBERNET-HARDY, FILM COMMISSIONERS: 33 1 53 83 98 90, [rebate@filmfrance.net](mailto:rebate@filmfrance.net)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (EUR)	MINIMUM SPEND (EUR)	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
30% +10% VFX	Tax Credit	Yes/No/No	30M	250k or ≥ 50% of Budget < 500k	No Cap	Each BTL French/European Resident or Citizen	No/No	Yes	Yes	None	Article 220 Quaterdecies of General Tax Code, No. II-860

**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 FNFC for provisional approval; meet the minimum spending requirement of EUR 250k in eligible expenses or if the total worldwide budget is below EUR 500k, 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 FNFC within 24 months of incurring the last French expense.

**QUALIFIED SPEND:** Qualified spend for the Tax Rebate for International Productions includes costs incurred by the production services company, including but not limited to: wages and compensation for authors, actors (limited to the minimum wages in the French movie or TV collective bargaining agreements), 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 (10%–15%) outside of France using the same crew and materials. **Expenses incurred prior to the date the FNFC 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 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 FNFC 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 yearend of the production services company.



# GEORGIA

## FILM IN GEORGIA

4 Z.Gamsakhurdia Sanapiro St., Georgia, [www.filmingeorgia.ge](http://www.filmingeorgia.ge)

DAVID VASHADZE, FILM COMMISSIONER: 995 599 91 22 60, [d.vashadze@gnfc.ge](mailto:d.vashadze@gnfc.ge)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (GEL)	MINIMUM SPEND (GEL)	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
20% +2%–5% Promotional <sup>(1)</sup>	Rebate	Yes/No/NA	1M <sup>(2)</sup>	500k Film/TV Series 300k Reality/ Documentary/ Animation	No Cap	Each Citizen & Certain Non-Citizens Paying Georgia Tax <sup>(3)</sup>	No/Yes	Yes	Yes	None	Resolution N365

<sup>(1)</sup> Reality shows and music videos are not eligible for the additional promotional rebate. <sup>(2)</sup> Rebates in excess of Georgian Lari (GEL) 1M require special approval. <sup>(3)</sup> Qualifying costs for citizen and non-citizen labor are capped at 60% and 15% of the total qualifying expenses, respectively.

**REQUIREMENTS:** Be a legal entity registered in Georgia; when at least 50% of the total production budget is in place, submit an application containing all estimated qualified expenses; upon approval, execute an agreement with the Entrepreneurship Development Agency (EDA); meet the minimum spending requirement of at least 300k Georgian Lari (GEL) for a documentary, animated film, commercial, or music video, or at least GEL 500k (approximately USD 170,000) for a film, TV film, or TV series; **complete production in Georgia and submit a report of all final qualified expenses from a state-approved auditing company within 24 months of the date accepted into the rebate program**; and, for TV series (including pilots), commercials, or music videos, distribute the final product in at least three countries outside Georgia or in at least one country outside Georgia if the project is a reality show. For the promotional rebate, the production company must request the additional rebate within 24 months of receiving the 20% rebate.

**QUALIFIED SPEND:** Qualified spend includes amounts paid to Georgian citizens or vendors for those costs specified on a state-provided list including, but not limited to, office space, insurance, legal services, location fees, and postproduction services. Several categories of

spend, including wardrobe and equipment rentals, catering, and lodging, etc. are limited to a certain percentage of total qualified expenses budgeted. In addition to citizen labor, qualifying labor includes wages paid to certain non-citizens (excluding loan outs), such as, main actor(s), producers, director, director of photography, production designers, costume designers, and editors on which Georgia income tax is paid, subject to the aforementioned limitations. **Only expenses incurred from the date the agreement is signed to the date of submission of the audit report are eligible for the incentive.**

**SUMMARY:** This program is administered on a first-come, first-served basis. Georgia offers a 20% rebate on qualified expenses incurred in Georgia. Productions may earn an additional 2%–5% rebate by satisfying certain promotional criteria, such as, spending at least GEL 50,000 on postproduction services in Georgia, or employing Georgian citizens in certain positions. **Rebates in excess of GEL 1M require special approval from the Government of Georgia.** The EDA must issue a reimbursement within 90 days of receiving the final audit report of qualifying expenditures.



# GERMANY

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

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

PROJECT TEAM: 49-30-27577-0, [dfff@ffa.de](mailto:dfff@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 REQUIRED	SUNSET DATE	LEGISLATION
20% DFFF I +5% <sup>(1)</sup>	Grant	Yes/No/NA	4M	2M Animated Film <sup>(2)</sup> 1M Film <sup>(2)</sup> 200k Documentary <sup>(2)</sup>	50M YE 12/31/2020	Each Resident & Nonresident Subject to Tax	No/No	Yes	Yes <sup>(3)</sup>	12/31/2020	See Guidelines
25% DFFF II	Grant	Yes/No/NA	25M	≥8M German Spend (Film) ≥2M German Spend (Anim. Film) & ≥20M Total Budget	75M YE 12/31/2020		No/No	Yes	Yes <sup>(3)</sup>	12/31/2020	See Guidelines

<sup>(1)</sup> An additional 5% may be earned if German spend is greater than EUR 8 million (USD 8.9 million). <sup>(2)</sup> For DFFF I, German production costs must be at least 25% of total production costs, 20% when total production costs exceed EUR 20 million. <sup>(3)</sup> The audit of final costs must be conducted no later than two years after completion of the answer print.

**REQUIREMENTS:** For DFFF I, be a producer or coproducer; as an applicant producer, provide a financial contribution of at least five percent of the total production costs; for DFFF II, be a production service provider; and for both, be a resident or a business establishment in Germany, which has released at least one feature-length film (two for a DFFF II applicant) in Germany within the five years prior to applying; submit an application at least six weeks PRIOR to the start of principal photography anywhere in the world; commence principal photography no later than four months AFTER the notification date of the grant; prior to the notification date, prove that at least 75% of total production costs are financed; score the required minimum points on the applicable cultural test; and, release the film in Germany within one year after completion of the final German version.

**QUALIFIED SPEND:** Qualified spend includes goods and services provided in Germany and wages and fees for resident and nonresident cast and crew subject to taxation in Germany (aggregate cast fees qualify up to 15% of German spend). Under DFFF I, **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% (20% under DFFF II) 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. Applications for aid will be rejected if the applicant has started principal photography before filing an application.

**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 be paid in installments. The grant shall only be awarded when at least one final version of the film is produced in the German language. The maximum grant a project may earn under DFFF I is capped at EUR 4 million. For DFFF II, the per project cap increases to EUR 25 million when spend in Europe is greater than EUR 20 million.

# HUNGARY

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

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

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

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP (HUF)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ACT NUMBER
30%	Rebate	Yes/No/NA	No Cap	0	300B Thru 12/31/2024	Each Resident & 50% of Each Nonresident <sup>(1)</sup>	No/No	Yes	Yes	12/31/2024	Act II of 2004 on Motion Picture

<sup>(1)</sup> 50% of qualified nonresident labor is eligible as long as 15% Hungarian income tax is withheld and remitted.

**REQUIREMENTS:** Production company must be registered in Hungary or in one of the EEA states; submit an application for registration and supporting documents, along with an aggregate fee equal to 0.4% (0.2% registration fee plus 0.2% audit fee) of the Hungarian production budget, to the National Film Office (NFO) at least 30 days PRIOR to the start of principal photography in Hungary; have a Hungarian sponsor(s) who can utilize the deduction (productions without a sponsor may apply for an MNF deposit account for the rebate on a first-come, first-served basis); report the start of filming to the NFO; and, **pass a Hungarian Cultural Test with a minimum of 16 points**. 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 then 100% of all global costs incurred by the Hungarian company are considered qualified spend.** Thenon-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 10 million); any producer’s fees which exceed 4% of the budget; and, any expenses incurred prior to the date specified on the project’s approval letter from the NFO.

**SUMMARY:** This program is administered on a first-come, first-served basis. Hungary offers a rebate equal to 30% of qualified production costs. The Hungarian sponsor may direct the sponsorship payment (deductible from the corporate tax) to the deposit 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 (approximately USD 500,000). **The MNF will distribute the subsidy to the production from the deposit account.** This incentive program is scheduled to sunset on December 31, 2024.

# ICELAND

## FILM IN ICELAND

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

EINAR HANSEN TOMASSON, FILM COMMISSIONER: 354 5114000, [enar@invest.is](mailto:enar@invest.is)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP (ISK)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25%	Rebate	Yes/No/NA	No Cap	0	966 M <sup>(1)</sup> YE 12/31/2019	Each Resident & Nonresident Subject to Tax	No/Yes	Yes	Yes <sup>(2)</sup>	12/31/2021	43/1999 58/2016

<sup>(1)</sup> Iceland may defer reimbursements that are in excess of the given yearly allocation until the following year. <sup>(2)</sup> An audit is required for projects receiving a rebate of more than 20 million Krona (ISK) (approximately USD 160,000).

**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 25% 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 25% 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 ISK 966 million for the calendar year 2019, 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.



INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP (EUR)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
30%	Tax Credit	No/No/3yr <sup>(1)</sup>	No Cap <sup>(2)</sup>	0	227M Per Calendar Year <sup>(3)</sup>	Each Resident & Nonresident	No/No	Yes	Yes	None	Finance Law of 2008 No. 244/2007 Decree 3/15/18

<sup>(1)</sup> The tax credit may be carried forward by the Italian executive producer up to 3 years. <sup>(2)</sup> While there is not a per project cap, there is an annual cap of EUR 20 million (approximately USD 22 million) for each production service company involved. <sup>(3)</sup> Both the film and television programs draw from the same annual funding cap.

**REQUIREMENTS:** Commission an independent 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 A) with a minimum of 50 points out of a maximum of 100 points**; and, within 180 days of the executive producer completing the commissioned activities, submit the final application to the MiBACT.

**QUALIFIED SPEND:** Qualified expenditures consist of any production and postproduction expenses incurred in Italy and paid by the Italian executive producer including but not limited to: financial, insurance expenses, and producers fees 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, including director and cast, net of social security contributions, up to a maximum of 30% of total production costs.

**Qualified Italian expenses are specified item by item in Table B 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.

**SUMMARY:** This program is administered on a first-come, first-served basis. Italy offers a nonrefundable, nontransferable 30% tax credit on qualified Italian expenses to Italian executive producers commissioned by a foreign film production company. **The credit is based on expenses incurred in Italy which do not exceed 75% of the overall budget. Expenses incurred in another EU member country can also be treated as incurred in Italy up to a maximum of 1/6 of the 75% of the overall budget.** 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)

ZOKIFLI ABU BAKAR, DIRECTOR OF FILM IN MALAYSIA: 603 4104 1457, [zokifli@finas.my](mailto:zokifli@finas.my)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (MYR)	FUNDING CAP	QUALIFIED LABOR (MYR)	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
30%	Rebate	Yes/No/NA	No Cap	5M Film 385k TV <sup>(1)</sup> 500k Post Only	No Cap	1 <sup>st</sup> 100k of Each Resident & 1 <sup>st</sup> 7.5M of Each Nonresident	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 with a valid license from the National Film Development Corporation of Malaysia (FINAS) 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 Artistes (PUSPAL); **see that at least 30% of the production crew are either Malaysian citizens or persons having permanent Malaysian residency status**, and out of this 30%, 50% shall be Bumiputera 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 1.8 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; and, goods and services provided in Malaysia. 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 FINAS for the cost over-run.** This program does not have a sunset date.

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (EUR)	FUNDING CAP (EUR)	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
30%, +5%, +5% <sup>(1)</sup> 50% DAW <sup>(2)</sup>	Rebate	Yes/No/NA	No Cap	100k 50k DAW	No Cap	Each EU/EEA National & Certain Non- EU/EEA <sup>(3)</sup>	Yes <sup>(3)</sup> /No	Yes	Yes	12/31/2020	Act No. VII of 2005 L.N. 47 of 2015 L.N. 67 of 2019

<sup>(1)</sup> Two 5% uplifts are available based on the project's Maltese cultural elements. <sup>(2)</sup> The Difficult Audiovisual Work (DAW) Assessment Criteria determines if a project is considered DAW, see REQUIREMENTS section below. <sup>(3)</sup> See QUALIFIED SPEND section below.

**REQUIREMENTS:** Submit an application at least 30 working days PRIOR to the start of principal photography in Malta. For Audiovisual Works, score at least 40 points on the Cultural Test. For DAWs, the total production budget must not exceed EUR 1.5 million; score at least 15 out of 21 points, for a feature film, on the DAW Assessment Criteria; and, among other factors, hire at least five department heads and five below-the-line workers as trainees who are Maltese Nationals or EU/EEA citizens. Applications submitted after the commencement of principal photography in Malta will not be considered.

**QUALIFIED SPEND:** Eligible expenditures include costs incurred in Malta by the qualifying production company that are directly related to production. Some costs have limitations with respect to how much may qualify for the incentive. For example, labor costs for EU/EEA nationals working in Malta qualify subject to the following limitations: salaries (including travel and living expenses as well as miscellaneous ancillary associated costs) for producers, director, cast, casting directors, and stunts are limited to EUR 500,000 (approximately USD 555,000) in the aggregate. **Payments made to nonresidents or non-EU/EEA nationals, whether a direct hire or loan out, must pay taxes to Malta at the following rates in order for the payments to qualify:**

**actors and in front of the camera persons, 10%; director, 10%; and, all other nonresidents, 15%.** Eligible expenditures are limited to 80% of the overall budget.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Approval is based on specific guidelines and performance in the Cultural Test which considers cultural content, breadth of distribution, crew nationality, and the use of local resources. Malta offers a cash rebate of 30% to 40% of eligible expenditures (50% for DAW). **The Commissioner should be notified in writing if budget modifications result in an increase of more than 10% from the original estimate submitted.** The Commissioner has discretion to award further amounts in excess of 110% of the total qualifying expenditure as set out on the provisional certificate. Rebates are issued within five months of submitting expenditures to the Commission for audit. However, in some instances a production may request an advance grant payment equal to 10% of the cash rebate. See guidelines for more information. The cost of the audit is 0.5% of overall eligible spend, with a minimum fee of EUR 5,000 and maximum fee of EUR 20,000 and will be deducted from the final cash rebate. The 18% VAT in Malta is fully refundable.

# NEW ZEALAND

## NEW ZEALAND FILM COMMISSION

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

CHRIS TYSON, INCENTIVES 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	MINIMUM SPEND (NZD)	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
20% + 5% <sup>(1)</sup>	Grant	Yes/No/NA	No Cap	15M Film <sup>(3)</sup> 4M TV/Other <sup>(3)</sup>	No Cap	Each Resident & Nonresident <sup>(4)</sup>	No/No	Yes	Yes	None	See NZSPG Criteria
20% or 18% PDV <sup>(2)</sup>	Grant	Yes/No/NA	No Cap	500k PDV <sup>(3)</sup>	No Cap		No/No	Yes	Yes	None	

<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) is 20% on the first NZD 25 million of Qualifying New Zealand Production Expenditure (QNZPE), and 18% above NZD 25 million. <sup>(3)</sup> Minimum spend consists of QNZPE only. <sup>(4)</sup> Nonresidents, with the exception of cast, must work a minimum of 14 days on the project in New Zealand for their labor to qualify.

**REQUIREMENTS:** Be a “special purpose vehicle” (SPV) with its own GST and payroll registration number and bank account; be a New Zealand (NZ) resident company or a foreign corporation operating with a fixed establishment in NZ; **register prior to the start of principal photography in NZ, or, for PDV productions, prior to the start of PDV activity 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 six months from the completion of production anywhere, including postproduction.** See the NZSPG Criteria for exceptions to the unique SPV requirement and additional registration options for PDV productions.

**QUALIFIED SPEND:** For NZSPG, QNZPE includes costs for: goods purchased and services provided in NZ; goods purchased outside of NZ may qualify with proof that the goods were not available in NZ; labor costs for nonresident crew, both above-the-line (capped at 20% of total QNZPE) and below-the-line, that work a minimum of 14 days on the production in NZ; labor costs for resident and nonresident performing artists; 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; and, travel to NZ. 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, or for the PDV Grant, 20% of QNZPE, up to NZD 25 million (18% thereafter). Certain Live Action Productions may be invited to apply for an additional 5% uplift provided the applicant meets or exceeds two QNZPE thresholds: (1) the current production must have QNZPE of at least NZD 30 million; and (2) the applicant must have incurred QNZPE of at least NZD 100 million in the five years prior to the date of the applicant’s invitation. Applicants invited to apply for the 5% Uplift must submit a complete 5% Uplift Initial Application Form prior to commencement of Principal Photography. A production that receives at least 20 points out of a possible 35 points, receives a minimum number of points in each of the sections (as set out in the Significant Economic Benefits Points Test), and receives the necessary points in mandatory categories will pass the SEBPT. Interim applications may be submitted each time QNZPE reaches NZD 50 million (approximately USD 32 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 on participation payments payable to NZ tax residents is no longer available.



# SOUTH AFRICA

DEPARTMENT OF TRADE AND INDUSTRY (DTI)

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DIMAKATSO KGOMO AND ELIYA NDOU, DEPUTY DIRECTORS OF INCENTIVES ADMINISTRATION:

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INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (ZAR)	MINIMUM SPEND (ZAR)	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25% QSAPE +5% <sup>(1)</sup>	Rebate	Yes/No/NA	50M <sup>(3)</sup>	15M <sup>(4)</sup>	No Cap	Each Citizen	Yes 15%/No	Yes	Yes	None	See Guidelines
20% QSAPPE +2.5% or 5% <sup>(2)</sup>	Rebate	Yes/No/NA	50M	1.5M <sup>(4)</sup>	No Cap	Each Citizen	Yes 15%/No	Yes	Yes	None	

<sup>(1)</sup> An additional 5% of Qualifying South African Production Expenditure (QSAPE) may be earned by productions conducting postproduction in South Africa (SA) and using the services of a Black owned service company. <sup>(2)</sup> An additional 2.5% or 5% of Qualifying South African Post Production Expenditure (QSAPPE) may be earned if spend on qualifying postproduction in SA is at least ZAR 10 million and ZAR 15 million, respectively. <sup>(3)</sup> Approximately USD 3.3 million. <sup>(4)</sup> Minimum spend is lowered to ZAR 12 million with the use of a “Level 1” Broad Based Black Economic Empowerment (B-BBEE) service company; ZAR 1.5 million for the postproduction incentive.

**REQUIREMENTS:** Be a Special Purpose Corporate Vehicle (SPCV) incorporated in SA; **be the entity responsible for all activities involved in the production**; submit an application no earlier than 45 days prior to principal photography anywhere and receive an approval letter from the DTI before commencing principal photography anywhere (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 and submit the Confirmation of Principal Photography Form within three working days after the start of principal photography; film at least 21 days 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: 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 the SPCV's SA bank account to qualify.** Non-qualified costs include: financing, incorporation, consulting, related party transactions, executive producers, publicity and marketing, withholding tax paid on non-citizen actors, and SA business overhead expenses 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 25% rebate on QSAPE plus an additional 5% (cumulative 30%) or 20% on QSAPPE plus an additional 2.5% or 5% (cumulative 22.5% or 25%) as stated above. **Compensation paid directly to foreign actors or to their loan out does not qualify but is subject to 15% SA withholding tax.** The maximum rebate any one project may earn is capped at ZAR 50 million.



# SOUTH KOREA

THE KOREAN FILM COUNCIL (KOFIC)  
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MR. YONG-JU KIM, MANAGER, DIRECTOR: 82 31 579 0622, [mirjk@kofic.or.kr](mailto:mirjk@kofic.or.kr)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP (KRW)	MINIMUM SPEND (KRW)	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
20% <sup>(1)</sup> 25% <sup>(1)</sup>	Rebate	Yes/No/NA	1.5B	≥ 100M ≤ 2B > 2B	Discretionary	Each Resident	No/No	Yes	Yes	None	See Guidelines

<sup>(1)</sup> Earn a 20% rebate if shooting more than three days in South Korea and spending between 100 million South Korean Won (KRW) and KRW 2 billion or 25% if shooting more than ten days in South Korea and spending more than KRW 2 billion.

**REQUIREMENTS:** Applicant must be a corporation organized and registered in South Korea; submit a Provisional Application no earlier than 90 days and no later than 15 days 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, **submit other supporting documents 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 three 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 Qualified Production Expenditures (QPE) and total costs for the main cast must not exceed 30%

of the total labor cost. 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 KOFIC will enter into an agreement. South Korea offers a cash rebate equal to 20% or 25% 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, KOFIC 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. The per project incentive cap of KRW 1.5 billion (approximately USD 1.2 million) may be increased for high-marketing value projects. There is no sunset date for this program.

# UNITED KINGDOM—FILM

BRITISH FILM COMMISSION

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KATTIE KOTOK, EVP US PRODUCTION: 310-843-2909, [info@britishfilmcommission.org](mailto:info@britishfilmcommission.org)

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (GBP)	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET 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:** **PRIOR to the start of principal photography**, the Film Production Company (FPC) responsible for the entire production of the film must be taxable in the UK (shelf companies belonging to a non-UK parent company are eligible); the 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 distribution or other non-production related activities. Development costs are usually excluded, however, certain expenses like script costs may be prorated based on the percentage of the film shot in the UK. **Core expenditure eligible for Film Tax Relief (FTR) must be a UK expenditure (defined as an expenditure “used or consumed” in the UK irrespective of the nationality of the goods, individual, or service).** 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,

a pro-rata share of the expense of a script purchased in the United States by a British FPC and used during production in the UK will qualify as a UK core expenditure because it 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 in the United States.

**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 expenditures on qualifying British films intended for theatrical release—feature-length formats produced for streaming platforms without a theatrical release can apply for the High-End TV Tax Relief. Tax relief is available for qualifying UK production expenditures up to a maximum of 80% of total core expenditure.

**The FPC can make interim claims throughout the course of production.** There is no obligation to carry out all activity in the UK, for example, projects engaged in only postproduction and VFX work in the UK may qualify under this program. The program has no annual funding cap, no per project cap, and no salary cap (including above-the-line workers, irrespective of their nationality).

INCENTIVE	TYPE OF INCENTIVE	REFUNDABLE/ TRANSFERABLE/ CARRYFORWARD	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (GBP)	FUNDING CAP	QUALIFIED LABOR	LOAN OUT WITHHOLDING/ REGISTRATION	SCREEN CREDIT	AUDIT REQUIRED	SUNSET 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 1.2 million) per broadcast hour (including internet). See REQUIREMENTS section below for details. <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 (HETV) project must be incorporated in the UK. HETV 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; see that 10% or more of total core expenditure (both UK and non-UK) are UK expenditures; meet the minimum core expenditure requirement of GBP 1 million per broadcast hour; and, be more than 30 minutes in length, however individual episodes less than 30 minutes can qualify when commissioned together provided that the GBP 1 million per broadcast hour requirement is met.

**QUALIFIED SPEND:** Core expenditure consists of expenditures incurred by a British TPC during preproduction, principal photography, and postproduction. It excludes any expenses incurred during distribution or other non-production related activities. Development costs are usually excluded, however, certain expenses like script costs may be prorated based on the percentage of the HETV project shot in the UK. Core expenditure eligible for HETV Tax Relief must be a UK expenditure (defined as an expenditure “used or consumed” in the UK irrespective of the nationality of the goods, individual, or service). **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 expenditures on qualifying British television programs intended for broadcast. **Tax relief is available for qualifying UK production expenditures up to a maximum of 80% of total core expenditures.** The TPC can make interim claims throughout the course of production. There is no obligation to carry out all activity in the UK, for example, projects engaged in only postproduction and VFX work in the UK may qualify under this program. The program has no annual funding cap, no per project cap, and no salary cap (including above-the-line workers, irrespective of their nationality). There are separate incentive programs for animation, kids’ television, and video game projects.



## NOTES



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