



## Production Alert

### UPCOMING TAX CREDIT APPLICATION WINDOW Recurring and Relocating TV Series March 7-9, 2022

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#### APPLICATION WINDOW

The California Film Commission (CFC) will hold its third and final television application period for fiscal year two under Program 3.0. Due to the success of the program and the number of recurring series already accepted into the program, this allocation is open only to Recurring or Relocating TV Series.

All submitted budgets should exclude any costs prior to the Credit Allocation Letter (CAL) issuance date of April 11, 2022. Recurring TV Series may submit applications without pick-up orders but CALs will only be issued to those projects with pick-up orders. Recurring TV Series have 140 calendar days to submit pick up orders or the series will be removed from this allocation queue and the series will need to reapply in a future allocation period. Relocating TV Series are required to supply a pick-up order.

Eligible Relocating TV Series qualify if they meet the following definition: A television series without regard to episode length or initial media exhibition, with a minimum production budget of one million dollars (\$1,000,000) per episode, that filmed at least **75 percent of principal photography days in its most recent season** outside of California or has filmed all seasons outside of California and for which the taxpayer certifies that the credit is the primary reason for relocating to California.

Applications for additional TV episodes for a current TV series in the program should be indicated by adding ".5" to the season, e.g., "TV Series Title 1.5." Once accepted, the back-order episodes will receive a new queue number, Credit Allocation Letter (with pick-up order), and require a separate Agreed Upon Procedures.

## **APPLICATION WINDOW 5: Recurring and Relocating TV Series**

- Application: March 7-9, 2022
  - Phase II: March 10-14, 2022
  - Approval Date: April 11, 2022
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### **ONLINE APPLICATION**

**The portal will go live on Monday, March 7, 2022 at 8am and close on Wednesday, March 9, 2022 at 5pm.**

Applicants should begin to prepare their budget and materials early. You will need a completed and tagged budget in order to fill out the application. Projects that rank in the top 200% (double the number of projects for which funding is available) will be notified by March 10, 2022 to submit Phase II documents. Applicants should prepare all materials listed in the Checklist as you will be required to submit these within three days if your application is selected.

The **Application Checklist and Tips** are located on the Application page in the tax credit program section of the CFC website. All Phase II applicants will need to fill out and submit the Fringe Matrix form which details the fringe percentages in their submitted budgets. All budgeted aggregate fringes must correspond to the amounts in the Fringe Matrix; overstatement of fringe amounts is not permissible. Be sure to carefully read the Budget/Tagging Instructions so that you can accurately tag your budget. Pay close attention to box rentals and car allowances. The methodology and tagging to determine uplifts and bonus points have been modified, for both independent and non-independent categories, from the methodology utilized in Program 2.0.

Qualified expenditure budgets should reflect qualified expenditures on or after April 11, 2022 as Credit Allocation Letters will be issued on April 11.

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The logo for the California Film Commission features the word "CALIFORNIA" in a large, white, sans-serif font. The letter "I" is replaced by a yellow outline of the state of California. Below "CALIFORNIA" is the text "Film Commission" in a smaller, white, sans-serif font. The entire logo is set against a dark blue rectangular background.

**CALIFORNIA**  
Film Commission