



## Production Alert

**UPCOMING TAX CREDIT APPLICATION WINDOW**  
**New, Relocating, and Recurring TV Series**  
**Mini-Series, Pilots**  
**June 13 - 15, 2022**

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### APPLICATION WINDOW

The California Film Commission (CFC) will hold its first television application period for fiscal year three under Program 3.0. Applications for **New, Relocating and Recurring TV Series, Mini-Series, and Pilots** will be accepted during this application window. All submitted budgets should exclude any costs prior to the Credit Allocation Letter (CAL) issuance date of **July 18, 2022**.

1. **RECURRING TV PROJECTS** Recurring TV Series applicants planning to apply during the June 2022 application window who have not previously informed the California Film Commission (CFC) that they will be applying should notify the CFC as soon as possible regarding their estimated tax credit request. Recurring TV Series may submit applications without pick-up orders but Credit Allocation Letters (CALs) will not be issued until receipt of a pick-up order. Recurring TV Series have 140 calendar days to submit pick-up orders or the series will be removed from the June allocation queue; the series will need to reapply in a future allocation period. Applications for additional TV episodes for a current Recurring 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, CAL (with pick-up order), and require a separate Agreed Upon Procedures.
2. **NEW TV PROJECTS** Eligible types of television projects include New TV Series (40 program minutes minimum), TV Pilots, and Mini-series. A pick-up order,

required for eligible New TV Series and Pilots, must be submitted by the end of Phase II - June 20, 2022.

3. **RELOCATING TV SERIES** Under Senate Bill 144 (SB 144), the CFC can allocate \$15 million in credits to Relocating TV Series for fiscal years 2021-22 and 2022-23. SB 144 defines television series that relocate to California as follows: A “television series that relocated to California” means 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 both filmed at least 75 percent of principal photography days for at least one episode outside of California and has not filmed more than 25 percent of principal photography days for any episode inside of California. A pick-up order is not required at the time of application; eligible Relocating TV Series applicants are to submit a pick-up order by the end of Phase II - June 20, 2022.

**APPLICATION WINDOW 1: New, Relocating and Recurring TV Series, Mini-Series, Pilots**

- Application: June 13-15, 2022
  - Phase II: June 16-20, 2022
  - Approval Date: July 18, 2022
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## **JOBS RATIO RANKING**

For historical reference only, below are the lowest adjusted jobs ratio averages for the projects that received a reservation of credits from previous fiscal years:

**Relocating TV Series:** 3.09693

**New TV, Mini-Series, Pilots:** 4.19754

The jobs ratio numbers are based on applications received during prior application periods. These numbers should **not** be relied upon as a guaranteed jobs ratio minimum in future application periods. Applicants are measured against their specific applicant pool and as such, each jobs ratio minimum is specific to those types of productions during a specific allocation period. Be sure to download the Jobs Ratio Calculator - a tool available to determine a project's job ratio.

**IMPORTANT NOTE:** The jobs ratio indicated above for New TV, Mini-Series, Pilots was based on a project accepted under Program 2.0 as no new TV projects were accepted during the first two fiscal years under Program 3.0. The jobs ratio calculation, including bonus points, differ between Program 2.0 versus 3.0. Visit the CFC website to learn more about Program 3.0 jobs ratio calculation.

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## **ONLINE APPLICATION**

**The portal will go live on Monday, June 13, 2022 at 8am and close on Wednesday, June 15, 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 June 16, 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 July 18, 2022 as Credit Allocation Letters will be issued on July 18.

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## **TAX CREDIT APPLICATION ONLINE RESOURCES**

The California Film Commission website provides updated informational documents and video tutorials to assist tax credit applicants during the application process. Applicants are strongly advised to review each resource prior to project budgeting and scheduling.

For further questions, please contact the Tax Credit Department at [IncentiveProgram3@film.ca.gov](mailto:IncentiveProgram3@film.ca.gov).