The Guide
An Essential Resource for Global Production Incentives
Domestic
ALABAMA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

- Code of Ala. § 41-7A-43
- Ala. Admin. Code r. 281-3-1-.03
- Summary of Alabama Film Incentive

Alabama Film Office

Kathy Faulk, Manager
401 Adams Ave, Suite 170
Montgomery, AL 36130
334.242.4195
kathy.faulk@film.alabama.gov
www.alabamafilm.org

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25-35% Refundable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>35%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>35%</td>
</tr>
<tr>
<td>Non-Resident ATL:</td>
<td>25%</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
<td>25%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$500K</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>$20M</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>$1M (ATL); $500K (BTL)</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td></td>
</tr>
<tr>
<td>25% of qualified expenditures. Qualified expenditures include most preproduction, production, and postproduction expenditures incurred by a Qualified Production Company in Alabama after the Film Office approves a project. Expenditures incurred before a Qualified Production Company receives approval for incentives are not eligible.</td>
<td></td>
</tr>
<tr>
<td>Bonus:</td>
<td></td>
</tr>
<tr>
<td>4% tax exemption on lodging and production purchases.</td>
<td></td>
</tr>
<tr>
<td>Program Guidelines</td>
<td></td>
</tr>
<tr>
<td>Annual Cap:</td>
<td>$20M</td>
</tr>
<tr>
<td>Sunset Date:</td>
<td>None</td>
</tr>
<tr>
<td>Screen Credit:</td>
<td>Yes</td>
</tr>
<tr>
<td>CPA Audit:</td>
<td>Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td></td>
</tr>
<tr>
<td>Loan-out Registration:</td>
<td>Yes</td>
</tr>
<tr>
<td>Income Tax Withholding:</td>
<td></td>
</tr>
<tr>
<td>Non-resident:</td>
<td>5%</td>
</tr>
</tbody>
</table>
ALASKA

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Incentive

No Incentive Program at this time

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EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Phoenix Film Office

Phil Bradstock, Film Commissioner
200 W. Washington St., 20th Floor
Phoenix, AZ 85003
602.262.4850
philip.bradstock@phoenix.gov
www.filmphoenix.com
### EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

### Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

### Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

### Arkansas Film Commission

Christopher Crane, Film Commissioner  
900 West Capitol Ave, Suite 400  
Little Rock, AR 72201  
501.682.7676  
c crane@arkansasedc.com  
www.arkansasproduction.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-30% Rebate</th>
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<table>
<thead>
<tr>
<th>Project Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident ATL:</td>
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<tr>
<td>Resident BTL:</td>
</tr>
<tr>
<td>Non-Resident ATL:</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
</tr>
<tr>
<td>Minimum Spend:</td>
</tr>
<tr>
<td>Project Cap:</td>
</tr>
<tr>
<td>Compensation Cap:</td>
</tr>
</tbody>
</table>

| Qualified Spend    | 20% of qualified expenditures. Qualified expenditures include development, preproduction, production, and postproduction expenditures incurred in Arkansas. |

<table>
<thead>
<tr>
<th>Program Guidelines</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sunset Date:</td>
</tr>
<tr>
<td>Screen Credit:</td>
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<tr>
<td>CPA Audit:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loan-out Registration:</td>
</tr>
<tr>
<td>Income Tax Withholding:</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

Prior to pre-production, submit application and an estimate of total qualified expenditures to the Arkansas Economic Development Commission. Program is administered on a first-come, first-served basis.
CALIFORNIA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
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- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

%- CA Rev & Tax Code §17053.85, §23685; AB1069
Administrative Guidance

%- CA Film & TV Tax Credit Program 2.0 Guidelines

California Film Commission

Colleen Bell, Executive Director
7080 Hollywood Blvd
Hollywood, CA 90028
323.860.2960
filmca@film.ca.gov
www.film.ca.gov

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-25% Tax Credit</th>
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<tr>
<td>Sub-jurisdictions</td>
<td>California - Independent</td>
</tr>
<tr>
<td></td>
<td>California - Relocating TV</td>
</tr>
<tr>
<td></td>
<td>California - San Francisco</td>
</tr>
<tr>
<td></td>
<td>California - Santa Barbara</td>
</tr>
<tr>
<td></td>
<td>California - Santa Clarita Valley</td>
</tr>
</tbody>
</table>

| Project Criteria   | Resident BTL: 20-25% (non-independent production) |
|                    | Non-Resident BTL: 20-25% (non-independent production) |
| Minimum Spend      | $1M (film/TV); $500K (mini-series/MOWs) |
| Project Cap        | $100M qualified spend |
| Minimum Filming Days| 75% of principal photography |

Qualified Spend

20% of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction expenditures purchased and/or rented and used in the state of California.
Qualified production expenditures do not include development, marketing, publicity, or distribution costs.
California Chart of Accounts

Bonus: 5% uplift

- Filming outside LA 30 mile zone.
- Music scoring/recording expenditures.
- VFX expenditures (minimum spend required)

Program Guidelines

Annual Cap: $330M
Sunset Date: July 1, 2020
Screen Credit: Yes
CPA Audit: Yes
Carry Forward: 5 Years

Additional Considerations

- Load-out Registration: No
- In-state tax liability required.
- Principal photography in California must commence no later than 180 days after the Credit Allocation Letter is issued.
- Applications are ranked within categories (TV project vs. other TV projects, indie project vs. other indie projects, etc.) based upon their "jobs ratio" score.
- $115.5M (35% of annual budget) will be allocated for non-independent features each fiscal year.
- $132M (40% of annual budget) will be allocated for new TV series, recurring TV, mini-series, pilots, and MOWs each fiscal year.
CALIFORNIA
Independent

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Feature Films
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- Reality Television
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Location Production Needs

- Rural
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- Beaches/Ocean
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- Deserts
- Forests
- City

Administrative Guidance

Tax Credit Program 2.0 Guidelines

California Film Commission

Colleen Bell, Executive Director
323.860.2960
filmca@film.ca.gov
www.film.ca.gov

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25% Transferable Tax Credit</th>
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</thead>
<tbody>
<tr>
<td>Project Criteria</td>
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<tr>
<td>Resident BTL: 25%</td>
<td></td>
</tr>
<tr>
<td>Non-Resident BTL: 25%</td>
<td></td>
</tr>
<tr>
<td>Minimum Spend: $1M</td>
<td></td>
</tr>
<tr>
<td>Project Cap: $10M of qualified spend</td>
<td></td>
</tr>
<tr>
<td>Qualified Spend</td>
<td></td>
</tr>
<tr>
<td>25% of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction expenditures purchased and/or rented and used in the state of California. Qualified production expenditures do not include development, marketing, publicity, or distribution costs. California Chart of Accounts</td>
<td></td>
</tr>
<tr>
<td>Program Guidelines</td>
<td></td>
</tr>
<tr>
<td>Annual Cap: $330M</td>
<td></td>
</tr>
<tr>
<td>Sunset Date: July 1, 2020</td>
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<tr>
<td>Screen Credit: Yes</td>
<td></td>
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<tr>
<td>CPA Audit: Yes</td>
<td></td>
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<tr>
<td>Carry Forward: 5 Years</td>
<td></td>
</tr>
<tr>
<td>Additional Considerations</td>
<td></td>
</tr>
<tr>
<td>Loan-out Registration: No</td>
<td></td>
</tr>
<tr>
<td>Independent production: Minimum production of $1M produced by company that is not publicly traded and that publicly traded companies do not own more than 25% of producing company. Principal photography in California must commence no later than 180 days after the Credit Allocation Letter is issued. Applications are ranked within categories (TV project vs. other TV projects, indie project vs. other indie projects, etc.) based upon their &quot;jobs ratio&quot; score. $16.5M (5% of annual budget) will be allocated for independent projects each fiscal year.</td>
<td></td>
</tr>
</tbody>
</table>
CALIFORNIA
Relocating TV

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
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- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

California Film Commission
Colleen Bell, Executive Director
323.860.2960
filmca@film.ca.gov
www.film.ca.gov

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25% Tax Credit</th>
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<tbody>
<tr>
<td>Project Criteria</td>
<td></td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>25%</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
<td>25%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$1M per episode</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>25% of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction expenditures purchased and/or rented and used in the state of California. Qualified production expenditures do not include development, marketing, publicity, or distribution costs. California Chart of Accounts</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td></td>
</tr>
<tr>
<td>Sunset Date:</td>
<td>July 1, 2020</td>
</tr>
<tr>
<td>Screen Credit:</td>
<td>Yes</td>
</tr>
<tr>
<td>CPA Audit:</td>
<td>Yes</td>
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<tr>
<td>Carry Forward:</td>
<td>5 Years</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td></td>
</tr>
<tr>
<td>Loan-out Registration:</td>
<td>No</td>
</tr>
<tr>
<td>Relocating television series:</td>
<td>Relocates to California; filmed its most recent season (minimum of 6 episodes) outside of California; minimum budget requirement of $1M per episode. In-state tax liability required. Additional seasons are eligible for 20% and 5% uplift. Applications are ranked within categories (TV project vs. other TV projects, indie project vs. other indie projects, etc.) based upon their &quot;jobs ratio&quot; score. $66M (20% of annual budget) will be allocated for relocating TV each fiscal year.</td>
</tr>
</tbody>
</table>

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**EP Services Offered**
- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

**Eligible Production Types**
- Feature Films
- Scripted Television
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**Location Production Needs**
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- Deserts
- Forests
- City

**Administrative Guidance**
- "Scene in San Francisco" Guidelines

**San Francisco Film Commission**
Susannah Greason Robbins, Executive Director
1 Dr. Carlton B Goodlett Place, Suite 473
San Francisco, CA 94102
415.554.6241
film@sfgov.org
www.filmsf.org

---

**Incentive** | **Project Criteria**
--- | ---
Rebate | Project Cap: $600K

**Qualified Spend**
- Budgets less than $3M must film 55% of principal photography in San Francisco, while budgets over $3M must film 65%.
- Fees paid to City Departments for the use or rental of City property, equipment or employees including: Port, MUNI, SFPD, SFFD, DPT, DPW, Treasure Island, Recreation and Parks, and all City buildings.
- All daily use fees paid to the San Francisco Film Commission.
- All payroll taxes paid to the City and County of San Francisco.

**Program Guidelines**
- Screen Credit: Yes
EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Feature Films
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Location Production Needs

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- Lakes/Rivers
- Deserts
- Forests
- City

Santa Barbara County Film Commission

Ryan Grau, Director of Film & Special Events
500 E. Montecito Street
Santa Barbara, CA 93103
805.966.9222 ext. 110
Ryan@SantaBarbaraCA.com
www.filmsantabarbara.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Rebate</th>
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<tbody>
<tr>
<td>Project Criteria</td>
<td>Project Cap: $2.5K</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>The Incentive will only be available to “new business”, specifically, production companies which have never shot in Santa Barbara County.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: $50K</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Loan-out Registration: No</td>
</tr>
<tr>
<td></td>
<td>Available for productions from September 30 - May 31.</td>
</tr>
</tbody>
</table>

Rebate
Project Cap: $2.5K
Qualified Spend
- The Incentive will only be available to “new business”, specifically, production companies which have never shot in Santa Barbara County.
- Permit Fees
- 50% of CHP or Police costs
Program Guidelines
Annual Cap: $50K
Additional Considerations
- Loan-out Registration: No
- Available for productions from September 30 - May 31.

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EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
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- Video Games
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Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

Film Incentive Program Summary

Santa Clarita Valley Film Office

Matthew Curran, Film Program Specialist
23920 Valencia Blvd, Suite 100
Santa Clarita, CA 91355
661.284.1425
film@santa-clarita.com
www.filmsantaclarita.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Rebate</th>
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</thead>
<tbody>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: $50K</td>
</tr>
<tr>
<td></td>
<td>Sunset Date: June 30, 2018</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Program is administered on a first-come, first-served basis. However, productions based in the city will be given first priority.</td>
</tr>
</tbody>
</table>
### EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

### Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
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- Animation
- Video Games
- Webisodes
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- Game Shows
- Live Events
- Commercials

### Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

### Legislation
- HB-12-1286

### Colorado Office of Film, Television & Media
Donald Zuckerman, Film Commissioner
1625 Broadway, Suite 2700
Denver, CO 80202
303.892.3840
donald.zuckerman@state.co.us
www.coloradofilm.org

### Incentive
<table>
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<tr>
<th>Project Criteria</th>
<th>Incentive</th>
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<tbody>
<tr>
<td>Resident ATL: 20%</td>
<td>20% Rebate</td>
</tr>
<tr>
<td>Resident BTL: 20%</td>
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<tr>
<td>Non-Resident ATL: 20%</td>
<td></td>
</tr>
<tr>
<td>Non-Resident BTL: 20%</td>
<td></td>
</tr>
</tbody>
</table>

### Minimum Spend
- $100K (local production company); $1M (out-of-state production company)

### Project Cap
- None

### Compensation Cap
- $1M

### Qualified Spend
20% of qualified expenditures. Qualified expenditures include payments made by a production company operating in Colorado, to a person or business in Colorado, in connection with production activities in Colorado. Qualified expenditures include payroll and workplace and vendor expenses.

### Program Guidelines
- Annual Cap: $750K
- Screen Credit: Yes
- CPA Audit: Yes

### Additional Considerations
- Loan-out Registration: Yes
- Income Tax Withholding:
  - Non-Resident: 4.63%
  - Loan-out: 4.63%

Application must be submitted before start of principal photography. Crew must consist of at least 50% Colorado residents. The production must be at least 80% funded or be prepared to show proof of financing.

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CONNECTICUT

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
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- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

- Conn. Gen. Stat. § 12-217jj
- CT Film Production Tax Credit Program
- Administrative Guidance
- Digital Media & Motion Picture Tax Credit Guidelines

Office of Film, Television, and Digital Media

Ed Ruggiero, Film Tax Credit Administrator
450 Columbus Blvd, Suite 5
Hartford, CT 06103
860.500.2411
Ed.Ruggiero@ct.gov
www.ctfilm.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>10-30% Transferable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Resident ATL: 10-30%</td>
</tr>
<tr>
<td></td>
<td>Resident BTL: 10-30%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident ATL: 10-30%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident BTL: 10-30%</td>
</tr>
<tr>
<td></td>
<td>Minimum Spend: $100K-$1M</td>
</tr>
<tr>
<td></td>
<td>Project Cap: None</td>
</tr>
<tr>
<td></td>
<td>Compensation Cap: $20M</td>
</tr>
<tr>
<td></td>
<td>Minimum Filming Days: 50% of principal photography</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>10% (min. spend of $100K), 15% (min. spend of $500K), and 30% (min. spend of $1M) of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction costs incurred in Connecticut.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: None</td>
</tr>
<tr>
<td></td>
<td>Sunset Date: None</td>
</tr>
<tr>
<td></td>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td></td>
<td>CPA Audit: Yes</td>
</tr>
<tr>
<td></td>
<td>Carry Forward: 5 Years</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Application must be filed 90 days from first qualified in-state expense. Note: In November 2017, the Governor signed SB 1502a, which permanently extended the moratorium on feature films, defined as films for theatrical release. Films made for TV and streaming services are still eligible. Theatrically distributed feature films can still potentially...</td>
</tr>
</tbody>
</table>
DELAWARE

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Film Delaware

1201 North Market St, Suite 114
Wilmington, DE 19801
302.691.8980
info@filmdelaware.com
www.filmdelaware.com

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DISTRICT OF COLUMBIA

EP Services Offered

- Advisory Services
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- Tax Credit Financing

Eligible Production Types

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Location Production Needs

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- Beaches/Ocean
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- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

- D.C. Law 21-0081 (2016)
- § 34–1252.01

Office of Motion Picture and Television Development, Government of the District of Columbia

Angie Gates, Director
1899 9th Street NE
Washington, DC 20018
202.727.6608
film@dc.gov
www.film.dc.gov

<table>
<thead>
<tr>
<th>Incentive</th>
<th>21-35% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>30%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>30%</td>
</tr>
<tr>
<td>Non-Resident ATL:</td>
<td>10%</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
<td>10%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$250K</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td></td>
</tr>
<tr>
<td>35% of qualified expenditures subject to taxation in the District and 21% of qualified expenditures not subject to taxation in the District. Qualified expenditures include development, preproduction, production, and postproduction costs in accordance with generally accepted entertainment industry practices.</td>
<td></td>
</tr>
<tr>
<td>Bonus:</td>
<td></td>
</tr>
<tr>
<td>25% of the company’s base infrastructure investment.</td>
<td></td>
</tr>
<tr>
<td>50% of qualified job training expenditures.</td>
<td></td>
</tr>
<tr>
<td>Program Guidelines</td>
<td></td>
</tr>
<tr>
<td>Annual Cap:</td>
<td>$4M</td>
</tr>
<tr>
<td>Sunset Date:</td>
<td>None</td>
</tr>
<tr>
<td>Screen Credit:</td>
<td>Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Loan-out Registration: No</td>
</tr>
<tr>
<td></td>
<td>Subject to available funding.</td>
</tr>
</tbody>
</table>
FLORIDA

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Florida Office of Film and Entertainment

Traci Colson, Incentives Coordinator
107 East Madison Street, MSC 80
Tallahassee, FL 32399
850.717.8990
Traci.Colson@deo.myflorida.com
www.filminflorida.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Sub-jurisdictions</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Incentive Program at this time</td>
<td>Florida - Miami-Dade</td>
</tr>
</tbody>
</table>
FLORIDA
Miami-Dade

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

FilMiami

Sandy Lighterman - Film Commissioner
111 NW 1 St. - 12th Floor
Miami, FL 33128
305.375.3288
sandy.lighterman@miamidade.gov
www.filmiami.org

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td></td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$1M</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>$100K (maximum grant allowed)</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>$75K</td>
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</tbody>
</table>

Qualified Spend

- Resident ATL
- Resident BTL

Additional Considerations

- Each project is required to hire a minimum of 50 main cast and crew (employees) that are Miami-Dade County residents.

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# GEORGIA

## EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

## Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

## Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

## Regulation
- Rules of the Georgia Department of Economic Development
- Administrative Guidance
- Georgia Tax Center Filing Requirements

## Georgia Film, Music, and Digital Entertainment Office
Lee Thomas, Deputy Commissioner
75 Fifth St NW, Suite 1200
Atlanta, GA 30308
404.962.4048
film@georgia.org

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-30% Transferable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub-</td>
<td>Georgia - Savannah</td>
</tr>
<tr>
<td>jurisdictions</td>
<td></td>
</tr>
</tbody>
</table>

## Project Criteria
- Resident ATL: 20-30%
- Resident BTL: 20-30%
- Non-Resident ATL: 20-30%
- Non-Resident BTL: 20-30%
- Minimum Spend: $500K
- Project Cap: None
- Compensation Cap: $500K (no cap for loan-out)

## Qualified Spend
20% of qualified expenditures. Qualified purchases, rentals, and services must satisfy the Georgia vendor rule. Developmental costs, most fees, and marketing and distribution are not a qualified expenditure.
- List of Qualified Expenditures
- Bonus:
  - 10% for including Georgia promotional logo/end title credit or pre-approved alternative marketing promotion.

## Program Guidelines
- Annual Cap: None
- Sunset Date: None
- Screen Credit: Yes
- CPA Audit: No
- Carry Forward: 5 Years

## Additional Considerations
- Loan-out Registration: Yes
- Income Tax Withholding:
  - Loan-out: 6%

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GEORGIA Savannah

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance
- Savannah Entertainment Production Incentive Guidelines

Film Savannah
Ralph Singleton, Entertainment Industry Liaison
310.980.2022
rsingleton@seda.org
www.savannahfilm.org

<table>
<thead>
<tr>
<th>Incentive</th>
<th>10% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: $500K spend/$2M budget (film and TV pilot); $500K spend/$5M budget (TV series)</td>
</tr>
<tr>
<td></td>
<td>Project Cap: $100K (film and TV pilot); $250K per calendar year (TV series)</td>
</tr>
<tr>
<td></td>
<td>Minimum Filming Days: 50% of shooting days must be within 60 miles of the City Hall of Savannah</td>
</tr>
</tbody>
</table>

Qualified Spend
- Assistants to directors and producers
- Day Players
- Casting fees on Day Players
- Labor
- Background players
- Rentals
- Purchases
- Airfare
- Hotels
- Per Diem
- Casting Fees
- Picture cars
- Parking
- Gas and Oil
- Catering (labor/food)
- Craft Service
- Gratuities
- Animals
- Security/Police
- Healthcare professionals
- Site rentals

Bonus:
$25K bonus on productions with 50% of crew listed on the final official and distributed crew list are located within 60 miles of the City Hall of Savannah.

Program Guidelines
- Annual Cap: $1.3M
- Sunset Date: December 31, 2021
- Screen Credit: Yes
- CPA Audit: Yes

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HAWAII

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Websodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

- HRS §235-17
- Administrative Guidance

- Overview & Instructions

Hawaii Film Office

Donne Dawson, State Film Commissioner
P.O. Box 2359
Honolulu, HI 96804
808.586.2570
info@hawaiifilmoffice.com
http://filmoffice.hawaii.gov/incentives-tax-credits/

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-25% Refundable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Resident ATL: 20-25%</td>
</tr>
<tr>
<td></td>
<td>Resident BTL: 20-25%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident ATL: 20-25%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident BTL: 20-25%</td>
</tr>
<tr>
<td>Minimum Spend</td>
<td>$200K</td>
</tr>
<tr>
<td>Project Cap</td>
<td>$15M</td>
</tr>
<tr>
<td>Compensation Cap</td>
<td>None</td>
</tr>
</tbody>
</table>

Qualified Spend

20% of qualified expenditures. Qualified expenditures include most preproduction, production, and postproduction costs incurred in Hawaii and are subject to Hawaii's general excise tax or income tax. Costs incurred for the use of state and county facilities and locations, although not subject to general excise taxes, will qualify for the incentive.

Bonus:

5% for production in county with population less than 700,000.

Program Guidelines

- Annual Cap: $50M
- Sunset Date: December 31, 2025
- Screen Credit: Yes
- CPA Audit: No

Additional Considerations

- Loan-out Registration: Yes
- Production must provide evidence of reasonable efforts to hire local talent and crew.
- Program is administered on a first-come, first-served basis.
- Submit final Hawaii Production Report after completing production.

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EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Incentive
No Incentive Program at this time

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ILLINOIS

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

35 ILCS 16

Illinois Film Office

Peter Hawley, Film Commissioner
100 W. Randolph Street, Suite 3-400
Chicago, IL 60601
312.814.3600
film@illinois.gov
www.film.illinois.gov

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30-45% Transferable Tax Credit</th>
</tr>
</thead>
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<tr>
<td><strong>Project Criteria</strong></td>
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</tr>
<tr>
<td>Resident ATL:</td>
<td>30-45%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>30-45%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$100K ($50K for 30 minutes or less)</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>$100K</td>
</tr>
<tr>
<td><strong>Qualified Spend</strong></td>
<td>30% of qualified expenditures. Qualified expenditures include tangible, personal property and services purchased from Illinois vendors, and compensation paid to Illinois resident employees. List of Qualified Expenditures Bonus: 15% of Illinois labor expenditures generated by employment of residents of high poverty levels.</td>
</tr>
<tr>
<td><strong>Program Guidelines</strong></td>
<td>Annual Cap: None</td>
</tr>
<tr>
<td>Sunset Date:</td>
<td>January 1, 2027</td>
</tr>
<tr>
<td>Screen Credit:</td>
<td>Yes</td>
</tr>
<tr>
<td>CPA Audit:</td>
<td>Yes</td>
</tr>
<tr>
<td>Carry Forward:</td>
<td>5 Years</td>
</tr>
<tr>
<td><strong>Additional Considerations</strong></td>
<td>Loan-out Registration: No</td>
</tr>
</tbody>
</table>

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INDIANA

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Film Indiana

One North Capital, Suite 600
Indianapolis, IN 46204
800.677.9800
FilmIndiana@VisitIndiana.com
www.filmindiana.com

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EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Produce Iowa - State Office of Media Production

Liz Gilman, Executive Producer
600 East Locust Street
Des Moines, IA 50319
515.725.0044
liz.gilman@iowa.gov
www.produceiowa.com

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Kansas

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Incentive: No Incentive Program at this time

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# KENTUCKY

## EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

## Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

## Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

## Administrative Guidance
- **Incentive Summary**

## The Kentucky Office of Film and Development
Jay Hall, Executive Director
100 Airport Road, 2nd Floor
Frankfort, KY 40601
502.892.3197
jay.hall@ky.gov
www.filmoffice.ky.gov

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30-35% Non-Transferable/Non-Refundable</th>
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<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
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<tr>
<td>Resident ATL</td>
<td>35%</td>
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<tr>
<td>Resident BTL</td>
<td>35%</td>
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<tr>
<td>Non-Resident ATL</td>
<td>30%</td>
</tr>
<tr>
<td>Non-Resident BTL</td>
<td>30%</td>
</tr>
<tr>
<td>Minimum Spend</td>
<td>$250K (film/TV); $20K (documentaries)</td>
</tr>
<tr>
<td>Project Cap</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap</td>
<td>$1M (ATL); None (BTL)</td>
</tr>
<tr>
<td><strong>Qualified Spend</strong></td>
<td>30% of qualified expenditures. Qualified expenditures must be made from businesses within the Commonwealth of Kentucky.</td>
</tr>
<tr>
<td>List of Qualified Expenditures</td>
<td></td>
</tr>
<tr>
<td>Bonus</td>
<td>5% for filming in an &quot;enhanced incentive county&quot;</td>
</tr>
<tr>
<td><strong>Program Guidelines</strong></td>
<td></td>
</tr>
<tr>
<td>Annual Cap</td>
<td>$100M</td>
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<tr>
<td>Sunset Date</td>
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<tr>
<td>Screen Credit</td>
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</tr>
<tr>
<td>CPA Audit</td>
<td>No</td>
</tr>
<tr>
<td><strong>Additional Considerations</strong></td>
<td></td>
</tr>
<tr>
<td>Loan-out Registration</td>
<td>Yes</td>
</tr>
<tr>
<td>Income Tax Withholding</td>
<td></td>
</tr>
<tr>
<td>- Non-resident: 3.5-6%</td>
<td></td>
</tr>
<tr>
<td>- Loan-out: 3.5-6%</td>
<td></td>
</tr>
<tr>
<td>The application must be filed at least 30 days before production activity.</td>
<td></td>
</tr>
</tbody>
</table>
LOUISIANA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

- SB 254
- Regulation

Motion Picture Production Tax Credit

Program Rules

Administrative Guidance

2017 Legislative Changes

Office of Entertainment Industry Development

Stephen Hamner, Director
1051 N. 3rd St.
Baton Rouge, LA 70808
225.342.5403
stephen.hamner@la.gov
www.louisianaentertainment.gov

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25-40% Refundable Tax Credit</th>
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<tbody>
<tr>
<td>Sub-jurisdictions</td>
<td>Louisiana - Jefferson Parish</td>
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<tr>
<td></td>
<td>Louisiana - Shreveport</td>
</tr>
<tr>
<td>Project Criteria</td>
<td>Resident ATL: 40% (loan-outs 25%)</td>
</tr>
<tr>
<td></td>
<td>Resident BTL: 40% (loan-outs 25%)</td>
</tr>
<tr>
<td></td>
<td>Non-Resident ATL: 25%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident BTL: 25%</td>
</tr>
<tr>
<td>Minimum Spend</td>
<td>$300K; $50K (certain local productions)</td>
</tr>
<tr>
<td>Project Cap</td>
<td>$20M (film); $25M per season (TV)</td>
</tr>
<tr>
<td>Compensation Cap</td>
<td>$3M per individual (loan-outs included)</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>25% of qualified expenditures. Qualified expenditures include costs made for tangible goods and services directly related to the state-certified production within the borders of Louisiana.</td>
</tr>
<tr>
<td></td>
<td>The maximum credit that can be earned by any production is 40% of the base investment.</td>
</tr>
<tr>
<td></td>
<td>Bonus:</td>
</tr>
<tr>
<td></td>
<td>5% on films with a production office and at least 60% of principal photography taking place outside of the New Orleans Metro area;</td>
</tr>
<tr>
<td></td>
<td>5% on certain VFX expenditures;</td>
</tr>
<tr>
<td></td>
<td>10% for films based upon a screenplay created by a Louisiana resident</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: $150M</td>
</tr>
<tr>
<td></td>
<td>Sunset Date: June 30, 2025</td>
</tr>
<tr>
<td></td>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td></td>
<td>CPA Audit: Yes</td>
</tr>
<tr>
<td></td>
<td>Carry Forward: 5 Years</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>For applications received on or after July 1, 2017, credits may not be transferred or sold to another taxpayer. Credits may only be applied directly against the taxpayer’s own income tax liability or transferred back to the state at a buy-back rate of 90% (requires a 2% transfer fee which results in an 88% net.)</td>
</tr>
</tbody>
</table>

Incentive

Sub-jurisdictions

Project Criteria

Qualified Spend

Program Guidelines

Additional Considerations
LOUISIANA
Jefferson Parish

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

Film Incentives Program Info

Film Jefferson

Barry Sprague, Film Coordinator
1221 Elmwood Park Blvd, Suite 403
Jefferson, LA 70123
504.736.6100
bsprague@jeffparish.net
www.filmjeffersonla.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>3% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>3%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>3%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$150K</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>$100K</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>Bonus:</td>
</tr>
<tr>
<td>$10K cap increase if both production office and soundstage are in Jefferson Parish.</td>
<td></td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Must have either production office or soundstage in Jefferson Parish.</td>
</tr>
</tbody>
</table>
LOUISIANA
Shreveport

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Shreveport-Bossier Film Assistance
Arlena Acree, Director of Film
318.673.7515
Arlena.Acree@shreveportla.gov
www.shreveport-bossierfilm.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>2.5% Rebate</th>
</tr>
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<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: $300K</td>
</tr>
<tr>
<td></td>
<td>Project Cap: $150K</td>
</tr>
<tr>
<td></td>
<td>Compensation Cap: None</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: None</td>
</tr>
<tr>
<td></td>
<td>Sunset Date: None</td>
</tr>
<tr>
<td></td>
<td>Screen Credit: No</td>
</tr>
<tr>
<td></td>
<td>CPA Audit: Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Loan-out Registration: No</td>
</tr>
<tr>
<td>Production Resources</td>
<td>Soundstages</td>
</tr>
<tr>
<td></td>
<td>Post Facilities</td>
</tr>
<tr>
<td></td>
<td>Water Tank</td>
</tr>
</tbody>
</table>

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MAINE

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Websodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

M.R.S. §13090

Maine Film Office

Karen Carberry Warhola, Director
59 State House Station
Augusta, ME 04333
207.624.9828
Karen.CarberryWarhola@maine.gov
www.filminmaine.com

Incentive | 5-17% Tax Credit/Rebate

| Project Criteria | Resident ATL: 12%  
| | Resident BTL: 12%  
| | Non-Resident ATL: 10%  
| | Non-Resident BTL: 10%  
| | Minimum Spend: $75K  
| | Project Cap: None  
| | Compensation Cap: $50K  

Qualified Spend

- 5% tax credit on non-wage visual media production expenses for pre-production, production, and post-production.

Program Guidelines

- Annual Cap: None  
- Sunset Date: None  
- Screen Credit: Yes  
- CPA Audit: No

Additional Considerations

Loan-out Registration: No

Apply to the Department of Economic and Community Development prior to production.
Application must follow the legislative guidelines, including being fully financed.
Programs are administered on a first-come, first-served basis.
MARYLAND

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

- SB 1154

Maryland Film Office

Jack Gerbes, Director
401 East Pratt Street, 14th Floor
Baltimore, MD 21202
410.767.6343
film.info@maryland.gov
www.marylandfilm.org

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25-27% Refundable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>25-27%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>25-27%</td>
</tr>
<tr>
<td>Non-Resident ATL:</td>
<td>25-27%</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
<td>25-27%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$250K</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>$10M</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>$500K</td>
</tr>
<tr>
<td>Minimum Filming Days:</td>
<td>50% of principal photography</td>
</tr>
<tr>
<td><strong>Qualified Spend</strong></td>
<td>25% of authorized direct costs. Direct costs include total costs incurred in the state of Maryland that are necessary to carry out production activity. Authorized Direct Costs Bonus: 2% for qualified TV series, including pilots or miniseries</td>
</tr>
<tr>
<td><strong>Program Guidelines</strong></td>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td>CPA Audit:</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Additional Considerations</strong></td>
<td>Loan-out Registration: No</td>
</tr>
<tr>
<td></td>
<td>Program is administered on a first-come, first-served basis. However, priority given to returning episodic series. Application must be approved before filming begins.</td>
</tr>
</tbody>
</table>
### EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

### Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

### Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

### Massachusetts Film Office
Lisa W. Strout, Director
136 Blackstone Street, 5th Floor
Boston, MA 02109
617.973.8400
mafilminfo@mass.gov
www.mafilm.org

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25% Partially Refundable/Fully Transferable</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>25%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>25%</td>
</tr>
<tr>
<td>Non-Resident ATL:</td>
<td>25%</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
<td>25%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$50K</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>$1M (for productions shooting less than 50% in-state and production expenses in MA must be less than 50% of total)</td>
</tr>
</tbody>
</table>

| Qualified Spend | 25% of qualified expenditures.Qualified expenditures include preproduction, production, and post production expenses related directly to the Massachusetts production. |
| Bonus: | Sales Tax Exemption available for qualified projects |

| Program Guidelines | |
| Annual Cap: | None |
| Sunset Date: | January 1, 2023 |
| Screen Credit: | Yes |
| CPA Audit: | Yes |
| Carry Forward: | 5 Years |

| Additional Considerations | Loan-out Registration: | Yes |
| Income Tax Withholding: | Non-Resident: 5.05% |
| Loan-Out: | 5.05% |

Incentives are fully transferable or 90% refundable. Filing for the Sale Tax Exemption starts prior to official 12 month qualifying period, generally just prior to spending in MA on the specific production. Webisodes are eligible on a case by case basis.
MICHIGAN

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

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MINNESOTA

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation
- Minn. Stat. § 116U.26
- Administrative Guidance
- Snowbate Guidelines

Minnesota Film and Television
Melodie Bahan, Executive Director
401 North 3rd Street, Suite 245
Minneapolis, MN 55401
612.767.0095
melodie@mnfilmtv.com
www.mnfilmtv.org

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-25% Rebate</th>
</tr>
</thead>
</table>
| Sub-jurisdictions  | Minnesota - Austin
                    | Minnesota - Maple Lake |
| Project Criteria   | Resident ATL: 20-25%
                    | Resident BTL: 20-25%
                    | Non-Resident ATL: 20-25%
                    | Non-Resident BTL: 20-25%
                    | Minimum Spend: $100K (20%); $1M (25%); $50K (post) |
| Qualified Spend    | 20–25% of qualified expenditures. Qualified expenditures include direct costs of a qualified production incurred after the date of the project’s certification letter. |
| Program Guidelines | Annual Cap: $500K
                    | Sunset Date: June 30, 2023
                    | Screen Credit: Yes
                    | CPA Audit: Yes |
| Additional Considerations | Loan-out Registration: Yes |
|                      | Application must be certified prior to the start of principal. |
MINNESOTA
Austin

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

City of Austin Film Incentive

City of Austin, MN

507.437.4563
www.austinmn.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>10% Rebate</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Project Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>BTL: 20%</td>
</tr>
<tr>
<td>Minimum Spend: $5K (must come from lodging in Austin, MN)</td>
</tr>
<tr>
<td>Project Cap: $10K</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
</tr>
</thead>
<tbody>
<tr>
<td>This 10% reimbursement can be used in conjunction with Snowbate.</td>
</tr>
</tbody>
</table>
MINNESOTA
Maple Lake

EP Services Offered
- Advisory Services
- Administration

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance
- Shamrock Film Rebate

City of Maple Lake, MN
10 Maple Avenue S.
P.O. Box 757
Maple Lake, MN 55358
320.963.3611
www.ci.maple-lake.mn.us

<table>
<thead>
<tr>
<th>Incentive</th>
<th>15% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>ATL: 15%</td>
</tr>
<tr>
<td></td>
<td>BTL: 15%</td>
</tr>
<tr>
<td>Minimum Spend</td>
<td>None</td>
</tr>
<tr>
<td>Project Cap</td>
<td>$7.5K</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: $50K</td>
</tr>
<tr>
<td></td>
<td>Screen Credit: No</td>
</tr>
</tbody>
</table>
# MISSISSIPPI

## EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

## Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

## Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

## Legislation
- Senate Bill 2922

## Mississippi Film Office
Nina Parikh
501 North West Street, 5th Floor
Jackson, MS 39201
601.359.3297
nparikh@mississippi.org
www.filmmississippi.org

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25-35% Rebate</th>
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<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>30-35%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>30-35%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$50K</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>$10M</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>$5M</td>
</tr>
<tr>
<td>Minimum Filming Days:</td>
<td>None</td>
</tr>
<tr>
<td><strong>Qualified Spend</strong></td>
<td>25% of qualified expenditures. Qualified expenditures include production costs paid to Mississippi vendors and companies.</td>
</tr>
<tr>
<td>Bonus:</td>
<td>5% on payroll paid to honorably discharged veterans of the US Armed Forces.</td>
</tr>
<tr>
<td><strong>Program Guidelines</strong></td>
<td></td>
</tr>
<tr>
<td>Annual Cap:</td>
<td>$20M</td>
</tr>
<tr>
<td>Sunset Date:</td>
<td>None</td>
</tr>
<tr>
<td>Screen Credit:</td>
<td>Yes</td>
</tr>
<tr>
<td>CPA Audit:</td>
<td>No</td>
</tr>
<tr>
<td><strong>Additional Considerations</strong></td>
<td>Loan-out Registration: Yes</td>
</tr>
<tr>
<td>Income Tax Withholding:</td>
<td>Yes</td>
</tr>
<tr>
<td>Loan-out: 5%</td>
<td></td>
</tr>
<tr>
<td>At least 20% of production crew on payroll must be Mississippi residents.</td>
<td></td>
</tr>
<tr>
<td>Program is administered on a first-come, first-served basis.</td>
<td></td>
</tr>
<tr>
<td>As of April 8, 2019, non-resident payroll may be considered as part of base investment and eligible for a 25% rebate. Please contact the Mississippi Film Office for more information.</td>
<td></td>
</tr>
</tbody>
</table>
MISSOURI

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Missouri Film Office

Andrea Sporcic, Film Office Specialist
301 West High Street, Suite 290
Jefferson City, MO 65101
573.526.3566
mofilm@ded.mo.gov
www.mofilm.org

<table>
<thead>
<tr>
<th>Incentive</th>
<th>No Incentive Program at this time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub-jurisdictions</td>
<td>Missouri - Kansas City</td>
</tr>
</tbody>
</table>

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MISSOURI
Kansas City

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

KC + Media Office

Steph Scupham, Film and Media Manager
1321 Baltimore Ave.
Kansas City, MO 64105
816.691.3842
sscupham@visitkc.com
www.visitkc.com/kansas-city-film-media-office

<table>
<thead>
<tr>
<th>Incentive</th>
<th>4-10% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: $100K (film); $100K (TV series); $50K (TV per episode); $50K (national commercial); $25K (regional commercial); $10K (short film/music video)</td>
</tr>
<tr>
<td>Project Cap</td>
<td>None</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>25% of the project must be filmed in Kansas City.</td>
</tr>
<tr>
<td>Bonus</td>
<td>0.5% if one or more are met:</td>
</tr>
<tr>
<td>- Set entirely in Kansas City</td>
<td></td>
</tr>
<tr>
<td>- Filmed entirely in Kansas City</td>
<td></td>
</tr>
<tr>
<td>- The project has a strong creative connection with Kansas City music, dance, visual art, fine art</td>
<td></td>
</tr>
<tr>
<td>- 0.5% for one or more testimonial videos on two or more of the following topics:</td>
<td></td>
</tr>
<tr>
<td>- City of Kansas City</td>
<td></td>
</tr>
<tr>
<td>- Experience filming in Kansas City</td>
<td></td>
</tr>
<tr>
<td>- Locations</td>
<td></td>
</tr>
<tr>
<td>- Crew</td>
<td></td>
</tr>
<tr>
<td>- Talent/Cast</td>
<td></td>
</tr>
<tr>
<td>- Amenities - hotel, restaurants, night life, art scene, etc</td>
<td></td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: $75K</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Cast, director, key department head, or producer must give a panel, seminar, talk, or other learning and outreach opportunity to emerging artists or young people who are interested in the industry.</td>
</tr>
</tbody>
</table>

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EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

- MEDIA Act - HB 293

Montana Film Office

Allison Whitmer, Film Commissioner
301 South Park Avenue
Helena, MT 59620
406.841.2876
allison.whitmer@mt.gov
www.montanafilm.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-35% Transferable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>15-20%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>25%</td>
</tr>
<tr>
<td>Non-Resident ATL:</td>
<td>15-20%</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
<td>15%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$350K</td>
</tr>
</tbody>
</table>

| Qualified Spend            | 20% of qualified expenditures. Qualified expenditures include preproduction and production expenditures incurred in Montana that are directly used for a qualified production. |
|                           | **Bonus:** Additional components can increase the credit to a maximum of 35%. Those add-on incentives can include: |
|                           | - 25% of compensation for Montana resident crews |
|                           | - 15% of compensation for non-Montana resident crews |
|                           | - 30% of compensation paid to students |
|                           | - 20% of ATL compensation per production or TV series season |
|                           | - 15% of compensation paid to actors |
|                           | - 10% of payments to Montana colleges and universities |
|                           | - 10% of all in-studio facility and equipment rental expenditures |
|                           | - 5% of expenditures in high poverty counties |
|                           | - 25% of post-production wages (not effective until 2021) |
|                           | - 5% for Montana screen credit |

| Program Guidelines        | Annual Cap: $10M |
|                           | Screen Credit: Yes |
|                           | CPA Audit: Yes |

| Additional Considerations | A credit may be transferred only once each year |
|                          | The transfer may involve one or more transferees |
|                          | A transferee must acquire the credit for a minimum of 85% of its value |
|                          | The notification of the transfer of a tax credit must be accompanied by a fee equal to 2% of the value of the transferred credit |

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NEBRASKA

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Nebraska Film Office

Laurie Richards, Film Officer
P.O. Box 98907
Lincoln, NE 68509
402.202.1905
lrichards2@neb.rr.com
www.neded.org/nebraska-film-office-home

Incentive: No Incentive Program at this time

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NEVADA

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation
- N.R.S. 48.3093
- LCB File No. R120-13
- Administrative Guidance

Transferable Tax Credit Summary

<table>
<thead>
<tr>
<th>Incentive</th>
<th>12-25% Transferable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>15%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>15%</td>
</tr>
<tr>
<td>Non-Resident ATL:</td>
<td>12%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$500K</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>$6M</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>$750K</td>
</tr>
</tbody>
</table>

Qualified Spend
- 15% of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction costs in Nevada on or after the date in which the applicant submits an application.
- In-State agencies must be used for payroll, travel, and insurance to qualify.
- Bonus:
  - 5% if resident BTL crew is greater than 50%.
  - 5% if 50% of production is shot in qualified rural county.

Program Guidelines
- Annual Cap: $10M
- Sunset Date: None
- Screen Credit: No
- CPA Audit: Yes
- Carry Forward: 2 Years

Additional Considerations
- Loan-out Registration: No
- Application must be submitted prior to start of principal photography.
- Priority will be given to a qualified production which promotes tourism in NV.

Nevada Film Office
Eric Preiss, Director
6655 W. Sahara Ave, Suite C106
Las Vegas, NV 89146
702.486.2711
lvnfo@nevadafilm.com
www.nevadafilm.com

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NEW HAMPSHIRE

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

New Hampshire Film and TV Office

Matthew Newton, Director
19 Pillsbury Street
Concord, NH 03301
603.271.2220
film@nh.gov
www.nh.gov/film/

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# NEW JERSEY

## EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

## Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

## Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

## Legislation
- **SB 122**
- Administrative Guidance

## New Jersey Motion Picture and Television Commission

Steve Gorelick, Executive Director  
153 Halsey Street, 5th Floor  
Newark, NJ 07101  
973.648.6279  
njfilm@sos.nj.gov  
http://www.nj.gov/state/njfilm/

## Incentive
- **30-35% Transferable Tax Credit**

## Project Criteria
- **Resident ATL:** 30-35%
- **Resident BTL:** 30-35%
- **Non-Resident ATL:** 30-35%
- **Non-Resident BTL:** 30-35%

## Minimum Spend
- 60% of total film production expenses in-state or more than $1M in qualified production expenses

## Compensation Cap
- $500K per individual

## Qualified Spend
- 30% of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction costs incurred in New Jersey after July 1, 2018.

## Bonus
- 5% on qualified production expenses in the following municipalities: Atlantic, Burlington, Camden, Cape May, Cumberland, Gloucester, Mercer, or Salem County

## Program Guidelines
- **Annual Cap:** $75M
- **Sunset Date:** June 30, 2023
- **Screen Credit:** Yes

## Additional Considerations
- **Income Tax Withholding:** 6.37% from each payment to a loan out company or independent contractor
- Must commence principal photography within 180 days from the original application date or 150 days from the date of application approval
- Reality television shows qualify for tax credits only if the production company producing the show has owned or leased a production facility of at least 20,000 sq. ft. for a minimum of 24 months, and has invested at least $3 million in the facility, which must be located in a designated urban enterprise zone
NEW MEXICO

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

SB 2

New Mexico State Film Office

Todd Christensen, Director
1100 S. St. Francis Drive, Suite 1213
Santa Fe, NM 87505
505.476.5656
todd.christensen@nmfilm.com
www.nmfilm.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25-30% Refundable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Resident ATL: 30% (TV); 25% (film)</td>
</tr>
<tr>
<td></td>
<td>Resident BTL: 30% (TV); 25% (film)</td>
</tr>
<tr>
<td></td>
<td>Non-Resident BTL: 15% (limitations apply)</td>
</tr>
<tr>
<td>Minimum Spend</td>
<td>None</td>
</tr>
<tr>
<td>Project Cap</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap</td>
<td>$20M</td>
</tr>
</tbody>
</table>

Qualified Spend

25% of qualified expenditures. Qualified expenditures include direct production costs incurred and subject to taxation in New Mexico.

Bonus: 5% for

- Rural uplift: work, services, or items provided on location for a production of a film or commercial audiovisual product that is located in New Mexico but at least 60 miles outside of the exterior boundaries of Santa Fe and Bernalillo counties;
- Stand Alone Pilot uplift: intended for series television in New Mexico or on series television productions intended for commercial distribution with an order for at least six episodes in a single season, provided that the New Mexico budget for each of those six episodes is $50K or more.

Program Guidelines

Annual Cap: $110M

Sunset Date: None

Screen Credit: Yes

CPA Audit: Yes

Additional Considerations

Loan-out Registration: Yes

Once fully financed, a production company should complete registration using online forms.

Submit applications at least two weeks before start of principal photography.

New Mexico does not require submission of a distribution plan or charge an application fee.

New Mexico Tax and Revenue has released FYI-370, a document that gives pertinent, detailed information on the new film and television tax credit legislation that went into effect July 1, 2019.
NEW YORK

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

New York State Governor's Office for Motion Picture and Television Development
Gigi Semone, Executive Director
633 Third Avenue
New York, NY 10017
212.803.2330
gsemone@esd.ny.gov

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30 - 40% Refundable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub-jurisdictions</td>
<td>New York - CNY</td>
</tr>
<tr>
<td></td>
<td>New York - Post Production</td>
</tr>
<tr>
<td>Project Criteria</td>
<td>Resident BTL: 30-40%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident BTL: 30-40%</td>
</tr>
<tr>
<td>Minimum Spend</td>
<td>None</td>
</tr>
<tr>
<td>Project Cap</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap</td>
<td>None</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>30% of qualified expenditures.</td>
</tr>
<tr>
<td></td>
<td>Qualified expenditures include</td>
</tr>
<tr>
<td></td>
<td>production and postproduction</td>
</tr>
<tr>
<td></td>
<td>costs for tangible property or</td>
</tr>
<tr>
<td></td>
<td>services used or performed</td>
</tr>
<tr>
<td></td>
<td>within New York State directly</td>
</tr>
<tr>
<td></td>
<td>and predominantly on a qualified</td>
</tr>
<tr>
<td></td>
<td>production.</td>
</tr>
<tr>
<td>Bonus</td>
<td>10% additional credit for BTL</td>
</tr>
<tr>
<td></td>
<td>labor expenses incurred in</td>
</tr>
<tr>
<td></td>
<td>certain counties in upstate</td>
</tr>
<tr>
<td></td>
<td>New York.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: $420M</td>
</tr>
<tr>
<td></td>
<td>Sunset Date: December 31, 2022</td>
</tr>
<tr>
<td></td>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td></td>
<td>CPA Audit: No</td>
</tr>
<tr>
<td>Additional</td>
<td>Loan-out Registration: No</td>
</tr>
<tr>
<td>Considerations</td>
<td>Application must be submitted</td>
</tr>
<tr>
<td></td>
<td>before start of principal</td>
</tr>
<tr>
<td></td>
<td>photography.</td>
</tr>
<tr>
<td></td>
<td>If the amount of the credit is</td>
</tr>
<tr>
<td></td>
<td>$1M–$5M, the credit shall be</td>
</tr>
<tr>
<td></td>
<td>claimed in equal installments</td>
</tr>
<tr>
<td></td>
<td>over a two-year period. If the</td>
</tr>
<tr>
<td></td>
<td>amount of the credit ≥ $5M, the</td>
</tr>
<tr>
<td></td>
<td>credit shall be claimed in</td>
</tr>
<tr>
<td></td>
<td>three equal installments, over</td>
</tr>
<tr>
<td></td>
<td>a three-year period.</td>
</tr>
<tr>
<td></td>
<td>For Animation, see: New York -</td>
</tr>
<tr>
<td></td>
<td>Post Production</td>
</tr>
</tbody>
</table>

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NEW YORK CNY

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

% Guidelines

Innovation Group of CNY Arts, LLC
421 Montgomery St, 11th Floor
Syracuse, NY 13202
film@cnyarts.org
www.innovationgroupcny.org/

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td><strong>Project Cap:</strong></td>
</tr>
<tr>
<td>$1M or 20% of total budget (theatrical); $500K or 50% of total budget (non-theatrical)</td>
<td></td>
</tr>
<tr>
<td><strong>Qualified Spend</strong></td>
<td>Eligible production costs generally include Below the Line costs, such as technical and crew production costs, such as expenditures for film production facilities, or any part thereof, props, makeup, wardrobe, film processing, camera, sound recording, set construction, lighting, shooting, editing and meals. To be considered qualified for the incentive fund, all costs shall be from the Central New York Region. For Non-Labor, this is defined as an expense incurred from a business, company, organization, or individual physically located in Central New York with a CNY mailing address and has a business entity registered with New York State for tax-filing purposes. Qualified labor expenses shall be those incurred from the hiring and/or employment of Central New York residents. Residents must have a home address located in the Central New York region in order to be considered qualified.</td>
</tr>
<tr>
<td><strong>Additional Considerations</strong></td>
<td>The Innovation Group of CNY Art’s contribution will be advanced at the following stages and on the receipt of all the required documents specified in the agreement:</td>
</tr>
<tr>
<td>• 50% on the completion of principal photography.</td>
<td></td>
</tr>
<tr>
<td>• 25% upon commencement of post-production.</td>
<td></td>
</tr>
<tr>
<td>• 15% upon completion of film to include credit mention of “Greater Syracuse Film Office”</td>
<td></td>
</tr>
<tr>
<td>• 10% upon submitting evidence that the film has been marketed for distribution.</td>
<td></td>
</tr>
</tbody>
</table>
NEW YORK
Post Production

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

- New York State Film Tax Credit Program Guidelines

New York State Governor's Office for Motion Picture and Television Development

Gig Semone, Executive Director
633 Third Avenue
New York, NY 10017
212.803.2330
gsemone@esd.ny.gov
esd.ny.gov/new-york-state-film-tax-credit-program-post-production

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30-45% Refundable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Resident BTL: 30-45%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident BTL: 30-45%</td>
</tr>
<tr>
<td></td>
<td>Minimum Spend: None</td>
</tr>
<tr>
<td></td>
<td>Project Cap: None</td>
</tr>
<tr>
<td></td>
<td>Compensation Cap: None</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>30% of qualified expenditures. Qualified expenditures include post-production costs such as, film editing, sound design and effects, and VFX.</td>
</tr>
<tr>
<td></td>
<td>Note: There is a maximum of $5M per year that can be allocated for the additional 10% on qualified labor expenses.</td>
</tr>
<tr>
<td></td>
<td>An additional 5% credit may be available in the Post-Production Program for costs incurred in Upstate NY, outside the Metropolitan Commuter Transportation District (MCTD). The MCTD includes New York City, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester counties</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: $25M</td>
</tr>
<tr>
<td></td>
<td>Sunset Date: December 31, 2022</td>
</tr>
<tr>
<td></td>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Loan-out Registration: No</td>
</tr>
<tr>
<td></td>
<td>A film production company can qualify for the post-production credit if it meets either one or both of the following thresholds:</td>
</tr>
<tr>
<td></td>
<td>Visual Effects and Animation - The qualified VFX/Animation costs incurred at a qualified post-production facility in NYS must EITHER meet or exceed:</td>
</tr>
<tr>
<td></td>
<td>20% of the total VFX/Animation costs paid or incurred for VFX/Animation for the qualified film at any post-production facility anywhere; OR</td>
</tr>
<tr>
<td></td>
<td>$3M</td>
</tr>
<tr>
<td></td>
<td>If the amount of the credit is $1M–$5M, the credit shall be claimed in equal installments over a two-year period. If the amount of the credit ≥ $5M, the credit shall be claimed in three equal installments, over a three-year period.</td>
</tr>
</tbody>
</table>
## NORTH CAROLINA

### EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

### Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Websodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

### Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

### Legislation
- **SENATE BILL 744**
- Administrative Guidance
- Guidelines and Procedures

### North Carolina Film Office
Guy Gaster, Director  
15000 Weston Parkway  
Cary, NC 27513  
919.447.7800  
guy@filmnc.com  
www.filmnc.com

---

### Incentive
| 25% Rebate |

### Project Criteria
| Resident ATL: 25% |
| Resident BTL: 25% |
| Non-Resident ATL: 25% |
| Non-Resident BTL: 25% |

### Minimum Spend:
- $3M (film); $1M (TV, per episode); $1M (made-for-TV film)

### Project Cap:
- $7M (film); $12M (TV, per season)

### Compensation Cap: $1M

### Qualified Spend
- 25% of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction costs in North Carolina.

### Program Guidelines
- Annual Cap: $34M
- Sunset Date: None
- Screen Credit: Yes
- CPA Audit: Yes

### Additional Considerations
- Loan-out Registration: No
- Income Tax Withholding: Loan-Out: 4%

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NORTH DAKOTA

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Incentive
No Incentive Program at this time

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OHIO

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation
- ORC Ann. 122.85 Regulation
- Chapter 122:21-1

Ohio Film Office
77 South High Street, 28th Floor
Columbus, OH 43216
614.644.5156
askohiofilm@development.ohio.gov
www.ohiofilmoffice.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30% Refundable Tax Credit</th>
</tr>
</thead>
</table>
| Project Criteria | Resident ATL: 30%  
Resident BTL: 30%  
Non-Resident ATL: 30%  
Non-Resident BTL: 30%  
Minimum Spend: $300K  
Project Cap: None  
Compensation Cap: None |
| Qualified Spend | 30% of qualified expenditures. Qualified expenditures include goods and services purchased and consumed in Ohio by a motion picture company directly for the production of a tax credit-eligible production. |
| Program Guidelines | Annual Cap: $40M  
Screen Credit: Yes  
CPA Audit: Yes |
| Additional Considerations | Loan-out Registration: Yes  
Application must be completed before start of principal photography. |
OKLAHOMA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Websodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

- SB 200
- Administrative Guidance
- Guidelines and Instructions for Application

Oklahoma Film and Music Office

Tava Maloy Sofsky, Director
P.O. Box 52002
Oklahoma City, OK 73152
405.522.9635
tava.sofsky@travelok.com
www.oklahomafilm.org

<table>
<thead>
<tr>
<th>Incentive</th>
<th>35-37% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Resident ATL: 35-37%</td>
</tr>
<tr>
<td></td>
<td>Resident BTL: 35-37%</td>
</tr>
<tr>
<td></td>
<td>Minimum Spend: $25K (in-state); $50K (total budget)</td>
</tr>
<tr>
<td></td>
<td>Project Cap: None</td>
</tr>
<tr>
<td></td>
<td>Compensation Cap: None</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>35% of qualified expenditures. Qualified expenditures include taxable transactions conducted in Oklahoma for a qualified production.</td>
</tr>
<tr>
<td></td>
<td>Bonus: 2% added total rebate of qualifying expenditures when OK music/recording is utilized in production.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: $8M</td>
</tr>
<tr>
<td></td>
<td>Sunset Date: June 30, 2027</td>
</tr>
<tr>
<td></td>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td></td>
<td>CPA Audit: Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Loan-out Registration: Yes</td>
</tr>
<tr>
<td></td>
<td>Non-resident ATL can qualify if paid through a loan-out registered with the Oklahoma Secretary of State.</td>
</tr>
<tr>
<td></td>
<td>Non-resident BTL can qualify for salaries paid to an individual registered as an Oklahoma Expatriate by the Oklahoma Film + Music Office.</td>
</tr>
<tr>
<td></td>
<td>The company must provide proof of complete financing prior to commencement of principal photography.</td>
</tr>
<tr>
<td></td>
<td>This incentive program is administered on a first-come, first-served basis.</td>
</tr>
</tbody>
</table>
OREGON

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

© ORS §§ 284.368

Oregon Film

Tim Williams, Executive Director
123 NE 3rd Avenue, Suite 210
Portland, OR 97232
971.254.4021
tim@oregonfilm.org
www.oregonfilm.org

<table>
<thead>
<tr>
<th>Incentive</th>
<th>6.2-20% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>10-16.2%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>10-16.2%</td>
</tr>
<tr>
<td>Non-Resident ATL:</td>
<td>10%</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
<td>10%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$1M</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>$1M</td>
</tr>
<tr>
<td><strong>Qualified Spend</strong></td>
<td>20% of qualified expenditures, including production-related goods and services paid to Oregon vendors and 10% of wages paid for work done in Oregon, including both resident and non-resident. The labor portion can be combined with the Greenlight Oregon program, for an effective labor rebate of 16.2%.</td>
</tr>
<tr>
<td><strong>Program Guidelines</strong></td>
<td></td>
</tr>
<tr>
<td>Annual Cap:</td>
<td>$14M</td>
</tr>
<tr>
<td>Sunset Date:</td>
<td>January 1, 2024</td>
</tr>
<tr>
<td>Screen Credit:</td>
<td>Yes</td>
</tr>
<tr>
<td>CPA Audit:</td>
<td>No</td>
</tr>
<tr>
<td><strong>Additional Considerations</strong></td>
<td>Loan-out Registration: Yes</td>
</tr>
<tr>
<td>The Greenlight Oregon Labor Rebate offers productions a cash rebate of up to 6.2% of Oregon-based payroll. Applications are only accepted from fully financed projects and are subject to funds being available. Applications should be submitted prior to the start of costs being incurred in the state.</td>
<td></td>
</tr>
</tbody>
</table>

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Pennsylvania

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation
- 72 P.S. § 8701-D to 72 P.S. § 8711-D
- Administrative Guidance
- Film Tax Credit Program Guidelines

Pennsylvania Film Office
Janice Collier, Film Tax Credit Manager
400 North Street, 4th Floor
Harrisburg, PA 17120
717.783.3456
jacollier@pa.gov
www.filminPA.com

Incentive
| 25-30% Transferable Tax Credit |

Project Criteria
| Resident ATL: 25-30% |
| Resident BTL: 25-30% |
| Non-Resident ATL: 25-30% |
| Non-Resident BTL: 25-30% |
| Minimum Spend: 60% of production |
| Compensation Cap: $15M (ATL) |

Qualified Spend
- 25% of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction costs incurred in Pennsylvania.
- Bonus: 5% for using a qualified production facility and meeting minimum staging requirements.

Program Guidelines
| Annual Cap: $70M |
| Sunset Date: None |
| Screen Credit: Yes |
| CPA Audit: Yes |
| Carry Forward: 3 Years |

Additional Considerations
- Loan-out Registration: Yes
- Application must be filed 90 days before start of principal.
- Application fee for productions spend > $1M = 0.20% of estimated tax credit ($10K Cap.)

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RHODE ISLAND

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

้อย R.I. Gen. Laws § 44-31.2

Rhode Island Film and Television Office

Steven Feinberg, Executive Director
1 Capitol Hill, 3rd Floor
Providence, RI 02908
401.222.3456
steven.feinberg@arts.ri.gov
www.film.ri.gov

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30% Transferable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>30%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>30%</td>
</tr>
<tr>
<td>Non-Resident ATL:</td>
<td>30%</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
<td>30%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$100K</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>$7M (can be waived)</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Minimum Filming Days:</td>
<td>51% of principal photography</td>
</tr>
<tr>
<td><strong>Qualified Spend</strong></td>
<td></td>
</tr>
<tr>
<td>30% of qualified expenditures. Qualified expenditures include preproduction, production, and post production costs incurred in Rhode Island.</td>
<td></td>
</tr>
<tr>
<td><strong>Program Guidelines</strong></td>
<td></td>
</tr>
<tr>
<td>Annual Cap:</td>
<td>$20M</td>
</tr>
<tr>
<td>Sunset Date:</td>
<td>June 30, 2021</td>
</tr>
<tr>
<td>Screen Credit:</td>
<td>Yes</td>
</tr>
<tr>
<td>CPA Audit:</td>
<td>Yes</td>
</tr>
<tr>
<td>Carry Forward:</td>
<td>3 Years</td>
</tr>
<tr>
<td><strong>Additional Considerations</strong></td>
<td></td>
</tr>
<tr>
<td>Loan-out Registration:</td>
<td>Yes</td>
</tr>
<tr>
<td>Income Tax Withholding:</td>
<td>Loan-out: 3.75%-5.99%</td>
</tr>
</tbody>
</table>

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EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Websodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

South Carolina Code of Laws
Unannotated §12-62;

South Carolina Film Commission

Tom Clark, Manager
1205 Pendleton Street, Suite 225
Columbia, SC 29201
803.737.0498
tclark@scprt.com
www.filmsc.com

---

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-30% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>25%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>25%</td>
</tr>
<tr>
<td>Non-Resident ATL:</td>
<td>20%</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
<td>20%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$1M</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>$1M</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td></td>
</tr>
<tr>
<td>30% of qualified expenditures. Qualified expenditures include goods and services purchased, rented, or leased by the production company from a South Carolina supplier. 6%-8.5% sales tax exemption on select local spend.</td>
<td></td>
</tr>
<tr>
<td>Program Guidelines</td>
<td></td>
</tr>
<tr>
<td>Annual Cap:</td>
<td>$15.5M</td>
</tr>
<tr>
<td>Sunset Date:</td>
<td>None</td>
</tr>
<tr>
<td>Screen Credit:</td>
<td>Yes</td>
</tr>
<tr>
<td>CPA Audit:</td>
<td>No</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td></td>
</tr>
<tr>
<td>Loan-out Registration:</td>
<td>Yes</td>
</tr>
<tr>
<td>Income Tax Withholding:</td>
<td></td>
</tr>
<tr>
<td>- Non-resident: 4-7%</td>
<td></td>
</tr>
<tr>
<td>- Loan-Out: 2%</td>
<td></td>
</tr>
</tbody>
</table>
SOUTH DAKOTA

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

South Dakota Film Office

711 E. Wells Avenue
Pierre, SD 57501
605.773.3301
filmsd@state.sd.us
www.filmsd.com

Incentive
No Incentive Program at this time

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EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation
- T.C. Code Ann. § 4-3-4903
- Administrative Guidance
- Guidelines and Instructions for Application

Tennessee Entertainment Commission
Bob Raines, Executive Director
312 Rosa L. Parks Avenue, 27rd Floor
Nashville, TN 37243
615.741.3456
bob.raines@tn.gov
www.tnentertainment.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25-30% Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>25-30%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>25-30%</td>
</tr>
<tr>
<td>Non-Resident ATL:</td>
<td>25% (scripted TV series)</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
<td>25% (scripted TV series)</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td></td>
</tr>
<tr>
<td>$200K (film/TV pilot); $500K (scripted TV series/per episode)</td>
<td></td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td></td>
</tr>
<tr>
<td>$250K per resident (films/TV pilots/scripted TV series); $2M per season for total non-resident compensation (scripted TV series)</td>
<td></td>
</tr>
<tr>
<td>Qualified Spend</td>
<td></td>
</tr>
<tr>
<td>25% of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction costs incurred in Tennessee.</td>
<td></td>
</tr>
<tr>
<td>Bonus:</td>
<td></td>
</tr>
<tr>
<td>5% on Tennessee Resident labor is available for qualified Scripted TV Series projects that include an embedded Filmed in Tennessee logo.</td>
<td></td>
</tr>
<tr>
<td>Program Guidelines</td>
<td></td>
</tr>
<tr>
<td>Annual Cap:</td>
<td></td>
</tr>
<tr>
<td>Funding amount determined on an annual basis.</td>
<td></td>
</tr>
<tr>
<td>Sunset Date:</td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
</tr>
<tr>
<td>Screen Credit:</td>
<td></td>
</tr>
<tr>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>CPA Audit:</td>
<td></td>
</tr>
<tr>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Additional Considerations</td>
<td></td>
</tr>
<tr>
<td>Loan-out Registration:</td>
<td></td>
</tr>
<tr>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Commercials must broadcast on national or cable networks.</td>
<td></td>
</tr>
<tr>
<td>Application must be submitted up to 120 days prior to principal photography.</td>
<td></td>
</tr>
</tbody>
</table>

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TENAS

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Texas Film Commission

Stephanie Whallon, Incentive Program Manager
1100 San Jacinto Blvd
Austin, TX 78701
512.463.9200
film incentive@gov.texas.gov
www.texasfilmcommission.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>5-22.5% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub-jurisdictions</td>
<td>Texas - San Antonio</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Resident ATL: 5-20%</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Resident BTL: 5-20%</td>
</tr>
<tr>
<td>Minimum Spend</td>
<td>$250K</td>
</tr>
<tr>
<td>Project Cap</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap</td>
<td>$1M</td>
</tr>
<tr>
<td>Minimum Filming Days</td>
<td>60% of total shooting days must be local.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
<th>5% (min. spend of $250K - $1M), 10% (min. spend of $1M - $3.5M), and 20% (min. spend of $3.5M+) of qualified expenditures. Qualified expenditures include payments made to Texas companies for goods and services domiciled and used in Texas that are directly attributable to the eligible production.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonus</td>
<td>2.5% if 25% of production occurs in underutilized or economically distressed areas.</td>
</tr>
<tr>
<td></td>
<td>Select projects in the Greater Austin area are eligible for an additional 0.50% rebate on wages to local residents. Projects that meet the Significant Promotion of Austin test or are produced by an Austin based company will be eligible to receive a bonus of 0.25% on top of the Austin incentive.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Screen Credit: Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CPA Audit: Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
<th>Loan-out Registration: No</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>70% of paid crew and 70% of paid cast, including extras, must be Texas residents.</td>
</tr>
<tr>
<td></td>
<td>Reality TV and commercials cap out at 12.5%.</td>
</tr>
<tr>
<td></td>
<td>Must apply between 60 days to five business days prior to start of principal photography.</td>
</tr>
</tbody>
</table>

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TEXAS
San Antonio

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

San Antonio Film Commission
Krystal Jones, Film Commissioner
203 S. St. Mary's Street, Suite 120
San Antonio, TX 78205
210.207.6777
krystal.jones@sanantonio.gov
www.getcreativesanantonio.com/

<table>
<thead>
<tr>
<th>Incentive</th>
<th>7.5% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Project Cap: $250K</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td></td>
<td>CPA Audit: Yes</td>
</tr>
<tr>
<td>Production Resources</td>
<td>At least 80% of production shoot days must occur within the defined Greater San Antonio Metropolitan area (within the following counties: Atascosa, Bandera, Bexar, Comal, Guadalupe, Kendall, Medina, and Wilson)</td>
</tr>
<tr>
<td></td>
<td>Principal production office must be within City of San Antonio city limits</td>
</tr>
<tr>
<td></td>
<td>Primary hotel accommodations must be within City of San Antonio city limits</td>
</tr>
</tbody>
</table>

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# UTAH

## EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

## Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

## Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

## Legislation
- Utah Code Ann. § 63M-1-1801 to § 63M-1-1805
- Rule R357-5. Motion Picture Incentive

## Utah Film Commission
Virginia Pearce, Director
300 North State Street
Salt Lake City, UT 84114
801.538.8740
vpearce@utah.gov
www.film.utah.gov

## Incentive
<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>20-25% Refundable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident ATL</td>
<td>20%</td>
</tr>
<tr>
<td>Resident BTL</td>
<td>20%</td>
</tr>
<tr>
<td>Minimum Spend</td>
<td>$500K</td>
</tr>
<tr>
<td>Project Cap</td>
<td>None</td>
</tr>
</tbody>
</table>

## Qualified Spend
- 20% of qualified expenditures. Qualified expenditures include direct production expenditures made in Utah that are subject to state taxes.
- **Bonus:** 5% if a production:
  - Will spend at least $1M in Utah
  - Hires 75% Utah residents for cast & crew (excluding extras and five principal cast members) or 75% of dollars left in the state (by the production) are spent in rural Utah.

## Program Guidelines
- Annual Cap: $8.29M
- Sunset Date: None
- Screen Credit: Yes
- CPA Audit: Yes

## Additional Considerations
- Loan-out Registration: No
VERMONT

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Incentive: No Incentive Program at this time

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**EP Services Offered**
- Advisory Services
- Administration
- Tax Credit Financing

**Eligible Production Types**
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

**Location Production Needs**
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

**Legislation**

**Administrative Guidance**

**Screen Credit:** Yes

**CPA Audit:** Yes

**Loan-out Registration:** Yes
Production must be fully funded with a multi-market distribution contract. Applications must be approved before start of principal photography. Must go into pre-production within 90 days of approval.

<table>
<thead>
<tr>
<th>Incentive</th>
<th>15-40% Refundable Tax Credit/Rebate or Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>25-35%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>25-35%</td>
</tr>
<tr>
<td>Non-Resident ATL:</td>
<td>15%</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
<td>15%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$250K (tax credit); None (grant)</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>First $1M counts as qualifying spend</td>
</tr>
<tr>
<td>Minimum Filming Days:</td>
<td>50% on principal photography</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
<th>15% of qualified expenditures. Qualified expenditures include goods and services leased and purchased in Virginia in connection with an eligible production filmed in Virginia.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonus:</td>
<td>- 5% tax credit if filming in an economically distressed area.</td>
</tr>
<tr>
<td></td>
<td>- 10-20% tax credit on payroll for VA residents.</td>
</tr>
<tr>
<td></td>
<td>- 10% tax credit for each first-time film industry employee.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Annual Cap: $6.5M (tax credit); $3M (grant)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sunset Date:</td>
<td>January 1, 2022</td>
</tr>
<tr>
<td>Screen Credit:</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Virginia Film Office

Andy Edmunds, Director
901 East Byrd Street
Richmond, VA 23219
804.545.5530
aedmunds@virginia.org
www.film.virginia.org

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WASHINGTON

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

- RCW 43.365.020
- Administrative Guidance

Washington Filmworks

Amy Lillard, Executive Director
1904 Third Ave, Suite 228
Seattle, WA 98101
206.264.0667
amy@washingtonfilmworks.org
www.washingtonfilmworks.org

<table>
<thead>
<tr>
<th>Incentive</th>
<th>15-35% Rebate</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Project Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident ATL:</td>
</tr>
<tr>
<td>Resident BTL:</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
</tr>
<tr>
<td>Minimum Spend:</td>
</tr>
<tr>
<td>Project Cap:</td>
</tr>
<tr>
<td>Compensation Cap:</td>
</tr>
<tr>
<td>Minimum Filming Days:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
</tr>
</thead>
<tbody>
<tr>
<td>15-35% of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction costs incurred in the state of Washington. Additional requirements must be met for certain expenditures to qualify.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Cap:</td>
</tr>
<tr>
<td>Sunset Date:</td>
</tr>
<tr>
<td>Screen Credit:</td>
</tr>
<tr>
<td>CPA Audit:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loan-out Registration:</td>
</tr>
<tr>
<td>To qualify for funding, each project must at minimum meet the following:</td>
</tr>
<tr>
<td>- A Washington resident must hold at least one of the following positions: Director, Producer, screenwriter.</td>
</tr>
<tr>
<td>- 75% of the paid labor force on a production must be Washington residents.</td>
</tr>
<tr>
<td>- 85% of all production days must take place in Washington State.</td>
</tr>
<tr>
<td>Productions can receive up to 35% on qualified in-state expenditures for an episodic series with at least six episodes. Documentaries and Reality TV are on a case-by-case basis.</td>
</tr>
</tbody>
</table>

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WEST VIRGINIA

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

West Virginia Tourism Office

Building 3, Suite 100, State Capitol Complex
1900 Kanawha Boulevard, East, Charleston,
WV 25305
800.225.5982
wvfilm@wv.gov
wvtourism.com/film/

Incentive
No Incentive Program at this time

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EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Film Wisconsin

Lisa Ledford-Kerr, Managing Director
P.O. Box 93
Waunakee, WI 53597
920.360.8827
info@filmwisconsin.net
www.filmwisconsin.net

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WYOMING

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Film Wyoming

Abigail Martin, Film Liaison
5611 High Plains Road
Cheyenne, WY 82007
307.777.3400
www.filmwyoming.com

Incentive
No Incentive Program at this time

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International
ÅLAND

EP Services Offered
- Advisory Services

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Åland Film Commission
Titte Tornroth, Film Commissioner
+358 18 25 234 / +358 457 350 0565
titte.tornroth@regeringen.ax
www.film.ax/en

<table>
<thead>
<tr>
<th>Incentive</th>
<th>50% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: None</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>Up to 50% cash rebate can be granted for costs, excluding taxes, for agreed travelling and accommodation and catering on Åland.</td>
</tr>
</tbody>
</table>
| Additional Considerations | - A sum of EUR 100,000 is reserved for production discounts for 2018 – 2020.  
- The production must have financing of at least 65% of the total costs in place.  
- A subsidy can be granted as front end financing of a maximum of 5 – 10% of eligible costs, up to a maximum of EUR 100,000.  
- Applications are handled on a first come, first served basis.  
- Annual cap varies from year to year. |
AUSTRALIA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

Incentives Factsheet 2018

Ausfilm

Nick Herd, Manager, Policy and Research
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Sydney, NSW 2021
+61.2.9383.4556
nick.herd@ausfilm.com.au
www.ausfilm.com.au

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub-jurisdictions</td>
<td>Australia - Location Offset</td>
</tr>
<tr>
<td></td>
<td>Australia - PDV Offset</td>
</tr>
<tr>
<td></td>
<td>Australia - Producer Offset</td>
</tr>
</tbody>
</table>

Program Guidelines

- Annual Cap: None
- Sunset Date: None
- Cultural Test: No

Additional Considerations

The federal government incentives (Producer Offset, Location Offset, and PDV Offset) are mutually exclusive, but can be combined with state government incentives and funding.

State government incentives include:

- New South Wales
- Queensland
- South Australia
- Victoria
- Western Australia

Co-Productions:
Canada, China, Germany, France, New Zealand, Korea, Ireland, Israel, Italy, Singapore, South Africa.

Production Resources

- Studios
- Soundstages
- Water tanks

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# AUSTRALIA
## Location Offset

### EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

### Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

### Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

### Administrative Guidance

#### Incentives Factsheet 2018

### Ausfilm

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### Incentives

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>16.5% Rebate</td>
<td></td>
</tr>
</tbody>
</table>

### Project Criteria

- Minimum Spend: A$15M; TV series must also have an average QAPE of A$1M per hour

### Qualified Spend

- Location Offset QAPE generally covers the production expenditure for the film or TV program in relation to:
  - Goods and services provided in Australia, including cast and crew
  - The use of land in Australia
  - The use of goods in Australia at the time they are used in making the film or program

#### Bonus:

- Productions eligible for the Location Offset may also be eligible for the Location Incentive grant (dependent on funding availability):
  - Up to 13.5% of the production's QAPE
  - A$35M available per year through June 30, 2023
  - Location Incentive has the same criteria as the Location Offset
  - Cannot be claimed along with the PDV Offset or the Producer Offset

### Program Guidelines

- Annual Cap: None
- Sunset Date: None
- Cultural Test: No

### Production Resources

- Can be combined with state, territory, and local government incentives.
- A producer may access only one of the Australian Government offsets for each eligible project.
- Payment is usually made in four weeks from lodgement with the Australian Taxation Office (ATO).
AUSTRALIA - NEW SOUTH WALES

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Screen NSW

Matt Carroll, Director
+61.2.9995.0973
matt.carroll@screen.nsw.gov.au
www.screen.nsw.gov.au

<table>
<thead>
<tr>
<th>Incentive</th>
<th>4-5% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required:</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
<th>Subject to specific circumstances of the project.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Screen Credit:</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>CPA Audit:</td>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
<th>Can be combined with federal Australia incentives.</th>
</tr>
</thead>
</table>

Applicants will be notified of a decision generally no more than eight weeks from receipt of the application.
AUSTRALIA
PDV Offset

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

© Incentives Factsheet 2018

Ausfilm

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<table>
<thead>
<tr>
<th>Incentive</th>
<th>30% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: A$500K</td>
</tr>
</tbody>
</table>
| Qualified Spend | PDV QAPE relates to expenditure on goods and services provided in Australia and the use of goods in Australia at the time they are used in making the production, to the extent that this expenditure relates to:
- creation of audio or visual effects
- editing and mixing of audio and visual effects
- activities that are reasonably related to these activities
- salaries, per diems, and travel for PDV related staff and crew, as well as rental of relevant facilities and equipment. If non-cast personnel enter Australia to work on the film, they need to be employed for at least two consecutive calendar weeks to be included as QAPE |
| Program Guidelines | Annual Cap: None |
|                   | Sunset Date: None |
|                   | Cultural Test: No |
| Additional Considerations | Can be combined with state, territory, and local government incentives. |
|                   | A producer may access only one of the Australian Government offsets for each eligible project. |
|                   | Productions do not need to be filmed in Australia. |
|                   | Applicants for the PDV Offset must be an Australian company, or a non-resident company with a permanent establishment in Australia and an Australian Business Number (ABN) |
|                   | The applicant must be responsible for all the activities that were necessary for PDV production in Australia |
AUSTRALIA
Producer Offset

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

Incentives Factsheet 2018

Ausfilm
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Sydney, NSW 2021
+61.2.9383.4556
nick.herd@ausfilm.com.au
www.ausfilm.com.au

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-40% Rebate</th>
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</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td></td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>A$500K(film/episode); A$1M (season)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
</tr>
</thead>
<tbody>
<tr>
<td>Producer Offset QAPE generally covers the production expenditure for the film or TV program in relation to:</td>
</tr>
<tr>
<td>- Goods and services provided in Australia</td>
</tr>
<tr>
<td>- The use of land in Australia</td>
</tr>
<tr>
<td>- The use of goods in Australia at the time they are used in making the film</td>
</tr>
<tr>
<td>- Where the subject matter of a film reasonably requires the foreign location, expenditure in a foreign country on goods and services supplied by, or for Australian residents, only during principal photography.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Cap:</td>
</tr>
<tr>
<td>Sunset Date:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Production Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Can be combined with state, territory, and local government incentives.</td>
</tr>
<tr>
<td>- A producer may access only one of the Australian Government offsets for each eligible project.</td>
</tr>
<tr>
<td>- Payment is usually made in four weeks from lodgement with the Australian Taxation Office (ATO).</td>
</tr>
</tbody>
</table>
AUSTRALIA - QUEENSLAND

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

Production Attraction Incentives Guidelines

Screen Queensland

Jock Blair, Director
+61.7.3248.0500
screenqld@screenqld.com.au
www.screenqueensland.com.au

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required: Yes</td>
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<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Minimum Spend: $3.5M AUD</th>
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<tbody>
<tr>
<td>Project Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>None</td>
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</tbody>
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<table>
<thead>
<tr>
<th>Qualified Spend</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures must be local and taxable in Queensland.</td>
</tr>
<tr>
<td>- Above-the-Line</td>
</tr>
<tr>
<td>- Below-the-Line</td>
</tr>
<tr>
<td>- Select Fringes</td>
</tr>
<tr>
<td>- Workers Comp/Handling Fees</td>
</tr>
<tr>
<td>- Equipment</td>
</tr>
<tr>
<td>- Post</td>
</tr>
<tr>
<td>- Travel (within jurisdiction)</td>
</tr>
<tr>
<td>- Travel (outside of jurisdiction)</td>
</tr>
</tbody>
</table>

Program Guidelines

Annual Cap: None

Additional Considerations

Can be combined with federal Australia incentives. Upon approval, a contract is created that includes a payment schedule for receipt of the incentive benefit. The level of assistance offered is determined on a case-by-case basis for productions that demonstrate significant economic benefit to Queensland. Additional Benefits: 10% Post, Digital, and VFX Attraction Grant

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EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

Screen Production Investment Guidelines

South Australia Film Corporation

Sarah Lancaster, Production Attraction Executive
+61.8.8394.2024
sarah.lancaster@safilm.com.au
www.safilm.com.au

### Incentive

10% Grant

Local Production Company Required: Yes

### Project Criteria

Project Cap: $300K AUD (documentaries)

### Additional Considerations

Can be combined with federal Australia incentives. Projects are expected to undertake a substantial amount of production and/or post-production in South Australia which engages directly with the South Australian industry and bring significant benefits to the State. Additional benefits:

- 10% rebate on Post-production, Digital, and VFX
- 4.95% Payroll Tax Exemption

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AUSTRALIA - VICTORIA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Film Victoria

Joe Brinkmann, Manager
+613.9660.3255
joe.brinkmann@film.vic.gov.au
www.film.vic.gov.au

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Grant</th>
</tr>
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<tbody>
<tr>
<td>Local Production Company Required</td>
<td>Yes</td>
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<tr>
<th>Project Criteria</th>
<th>Minimum Spend</th>
<th>AUD $3.5M</th>
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<tr>
<th>Qualified Spend</th>
<th>Labor (resident)</th>
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<tr>
<th>Additional Considerations</th>
</tr>
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<tbody>
<tr>
<td>Can be combined with federal Australia incentives.</td>
</tr>
</tbody>
</table>

Incentive grants are negotiated on a project-by-project basis, depending on screen industry benefits and economic impact.

Payment made in two stages:

- 10% upon Film Victoria's approval of the final credit on the project.
- 90% upon completion of the project and receipt of all delivery materials listed in the grand application.
AUSTRALIA - WESTERN AUSTRALIA

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Screenwest
Rikki Lea Bestall, Head of Development and Production
rikkilea.bestall@screenwest.com.au

General Inquiries:
+618 6169 2100
info@screenwest.com.au
www.screenwest.com.au
www.filminwesternaustralia.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Project Cap: Varies by project</td>
</tr>
<tr>
<td><strong>Qualified Spend</strong></td>
<td></td>
</tr>
<tr>
<td>Base funding is calculated on 10% of the Qualifying Western Australian Expenditure of a project.</td>
<td></td>
</tr>
<tr>
<td>ATL costs, including:</td>
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<tr>
<td>- Story and Script Costs</td>
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</tr>
<tr>
<td>- Producers</td>
<td></td>
</tr>
<tr>
<td>- Directors</td>
<td></td>
</tr>
<tr>
<td>- Principal Cast</td>
<td></td>
</tr>
<tr>
<td>BTL costs, including:</td>
<td></td>
</tr>
<tr>
<td>- Production unit fees and salaries</td>
<td></td>
</tr>
<tr>
<td>- Fringes (including workers comp)</td>
<td></td>
</tr>
<tr>
<td>- Cast and casting</td>
<td></td>
</tr>
<tr>
<td>- Costumes, make-up, and hairdressing</td>
<td></td>
</tr>
<tr>
<td>- Locations</td>
<td></td>
</tr>
<tr>
<td>- Studio/stage rental</td>
<td></td>
</tr>
<tr>
<td>- VFX</td>
<td></td>
</tr>
<tr>
<td>- Equipment and stores</td>
<td></td>
</tr>
<tr>
<td>- Travel and transport</td>
<td></td>
</tr>
<tr>
<td>- Accommodation, living, and catering</td>
<td></td>
</tr>
<tr>
<td>- Insurance</td>
<td></td>
</tr>
</tbody>
</table>

| Additional Considerations |
| Can be combined with federal Australia incentives. |
| All funding guidelines are to be read in conjunction with the Screenwest Terms of Trade |
| Western Australian Regional Film Fund |
| - AUD $16M discretionary fund, no cap |
| - Investment |
| - Open all year |
| Scripted Production Fund |
| - AUD $600K cap |
| - Funding offers of AUD $500K or below are provided as a grant |
| - Funding offers over AUD $500K will be contracted as an investment |
| - Set rounds |
| Footloose Production Fund |
| - AUD $400K cap |
| - Grant |
| - Set rounds |
| - Projects are eligible for Western Australia Regional Film Funds in addition to Footloose Production Investment Funding |
| Documentary Production Fund |
| - AUD $400K cap |
| - Grant |
| - Set rounds |

| Production Resources |
| Locations |
| Crew |
| Post & VFX |
AUSTRIA

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Location Austria - The National Film Commission
Arie Bohrer, Film Commissioner
+43.1.588 58-0
a.bohrer@aba.gv.at
www.locationaustria.at

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-25% Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: €400K (film); €500K (documentaries)</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: €7.5M, Cultural Test: Yes</td>
</tr>
</tbody>
</table>
BELGIUM

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance
- Belgian Tax Shelter 2018

Federal Public Service Finance
Federal Public Service Finance
Fiscal Department for Foreign Investments
Michela Ritondo
+32 (0)257 938 69
michela.ritondo@minfin.fed.be
www.belgiumfilm.be/film-financing/tax-shelter

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25-30% Sponsor Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required:</td>
<td>Yes</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Qualified Spend</th>
<th>At least 70% of expenses must be directly linked to the production.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Eligible expenses include but are not limited to:</td>
</tr>
<tr>
<td></td>
<td>- Above-the-Line</td>
</tr>
<tr>
<td></td>
<td>- Below-the-Line</td>
</tr>
<tr>
<td></td>
<td>- Equipment</td>
</tr>
<tr>
<td></td>
<td>- Travel</td>
</tr>
</tbody>
</table>

Additional Considerations
- Co-Productions:
  - Canada, China, Israel, Switzerland, and Morocco. Others are being negotiated.
### BRAZIL

**EP Services Offered**
- Advisory Services

**Location Production Needs**
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

**Brazilian Film Commission Network - REBRAFIC**

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+55.21.98101.0900  
steve.rebrafic@gmail.com  
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+1.310.430.0666  
cesnik@cqs.adv.br  
www.cqs.adv.br

<table>
<thead>
<tr>
<th>Incentive</th>
<th>No Incentive Program at this time</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Additional Considerations</strong></td>
<td><strong>Co-Productions:</strong></td>
</tr>
<tr>
<td>Formal Treaties: Germany, Argentina, Canada, Italy, Israel, India, Chile, Spain, France, Portugal, Venezuela, UK, Latin American Multi-lateral Coproduction Treaty;</td>
<td></td>
</tr>
<tr>
<td>Without a Treaty: Minimum 40% rights must be owned by a Brazilian independent production company, and minimum two-thirds cast and main crew must be either Brazilian citizens or legal residents for a minimum of 3 years.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Production Resources</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Soundstages</td>
<td>Post Facilities</td>
</tr>
<tr>
<td>Studios</td>
<td>Production Equipment</td>
</tr>
</tbody>
</table>
**Canada**

**EP Services Offered**
- Advisory Services
- Administration
- Tax Credit Financing

**Eligible Production Types**
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

**Location Production Needs**
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

**Canadian Audio-Visual Certification Office**
Robert Soucy, Commissioner
819.934.9830
25 Eddy St; 9th Floor
Gatineau, QC K1A 0M5
bcpac-cavco@pch.gc.ca
www.canada.ca/en/canadian-heritage

<table>
<thead>
<tr>
<th>Incentive</th>
<th>16% Refundable Tax Credit</th>
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<tr>
<td>Local Production Company Required</td>
<td>Yes</td>
</tr>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: $1M CAD (film); $100K CAD (TV)</td>
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<tr>
<td></td>
<td>Project Cap: None</td>
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<tr>
<td></td>
<td>Compensation Cap: None</td>
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<tr>
<td>Qualified Spend</td>
<td>Canadian labor expenditures only.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: None</td>
</tr>
<tr>
<td></td>
<td>Sunset Date: None</td>
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<tr>
<td></td>
<td>Screen Credit: No</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Incentive is stackable with the Provincial tax credits in Canada.</td>
</tr>
</tbody>
</table>
## CANADA - ALBERTA

### EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

### Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

### Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

### Alberta Film
140, 4211 106 Street NW
Edmonton, AB T6J 6L7
1(888) 813.1738
info@alberta.ca
www.albertafilm.ca

### Incentive
- 25-30% Grant
- Local Production Company Required: Yes

### Project Criteria
- Minimum Spend: $50K CAD
- Project Cap: $5M - $7.5M CAD

### Qualified Spend
- Bonus: 1% for productions that shoot more than 30 consecutive days in AB.

### Program Guidelines
- Annual Cap: $45M CAD
- Sunset Date: None
- Screen Credit: No

### Additional Considerations
Incentive is stackable with Canada's Federal Tax Incentive. For more information, visit our EP Canada website.

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CANADA - BRITISH COLUMBIA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

- Production Services Tax Credit

Creative BC

Robert Wong, VP & Acting Film Commissioner
2225 West Broadway
Vancouver, BC V6K 2E4
+1.604.736.7997
bwong@creativebc.com
www.creativebc.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>28% Refundable Tax Credit</th>
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</thead>
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<tr>
<td>Project Criteria</td>
<td>Minimum Spend: $1M CAD (film); $100K CAD (TV)</td>
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<tr>
<td></td>
<td>Project Cap: None</td>
</tr>
<tr>
<td></td>
<td>Compensation Cap: None</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>Bonus:</td>
</tr>
<tr>
<td></td>
<td>- 6% of qualified BC labor based on principal photography shot outside of designated Vancouver area.</td>
</tr>
<tr>
<td></td>
<td>- 6% of qualified BC labor based on principal photography shot within prescribed “distant location” areas of BC.</td>
</tr>
<tr>
<td></td>
<td>- 16% for local digital animation, VFX, and post production.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: None</td>
</tr>
<tr>
<td></td>
<td>Sunset Date: None</td>
</tr>
<tr>
<td></td>
<td>Screen Credit: No</td>
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<tr>
<td></td>
<td>Cultural Test: No</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Incentive is stackable with Canada’s Federal Tax Incentive. For more information, visit our EP Canada website.</td>
</tr>
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</table>
CANADA - MANITOBA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Manitoba Film and Music

Carole Vivier, CEO & Film Commissioner
410-93 Lombard Ave
Winnipeg, MB R3B 3B1
1.204.947.2040
info@mbfilmusic.ca
www.mbfilmusic.ca

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<th>Incentive</th>
<th>30-50% Refundable Tax Credit</th>
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<td>Local Production Company Required: Yes</td>
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<thead>
<tr>
<th>Project Criteria</th>
<th>Minimum Spend: None</th>
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</thead>
<tbody>
<tr>
<td>Project Cap: None</td>
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<tr>
<td>Compensation Cap: None</td>
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<table>
<thead>
<tr>
<th>Qualified Spend</th>
</tr>
</thead>
<tbody>
<tr>
<td>Above-the-line</td>
</tr>
<tr>
<td>Below-the-line</td>
</tr>
<tr>
<td>Select Fringes</td>
</tr>
<tr>
<td>Equipment</td>
</tr>
<tr>
<td>Box Rentals</td>
</tr>
<tr>
<td>Post</td>
</tr>
<tr>
<td>Travel (within jurisdiction)</td>
</tr>
<tr>
<td>Shipping (within jurisdiction)</td>
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<tr>
<td>Hotel</td>
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<tr>
<td>Legal Fees</td>
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<tr>
<td>Food/Catering/Entertainment</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Bonus</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frequent Filming Credit: 10% applied on the 3rd eligible project in Manitoba within a two year period.</td>
</tr>
<tr>
<td>Producer Credit: 5% applied if a Manitoba resident is credited as a Producer, Co-Producer or Executive Producer on film.</td>
</tr>
<tr>
<td>Regional Tax Credit: 5% of qualifying MB labor expenditures if at least 50% of MB production days shot at least 30 km from center of Winnipeg.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Annual Cap: None</th>
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<tbody>
<tr>
<td>Sunset Date: December 31, 2019</td>
<td></td>
</tr>
<tr>
<td>Cultural Test: No</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
</tr>
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<tbody>
<tr>
<td>Incentive is stackable with Canada's Federal Tax Incentive.</td>
</tr>
<tr>
<td>Application must be received by MFM within 30 months after the end of the fiscal year in which principal photography began.</td>
</tr>
<tr>
<td>For more information, visit our EP Canada website.</td>
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<tr>
<th>Production Resources</th>
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</thead>
<tbody>
<tr>
<td>Equipment House</td>
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<tr>
<td>Sound Stages</td>
</tr>
<tr>
<td>VFX</td>
</tr>
<tr>
<td>Post Facilities</td>
</tr>
</tbody>
</table>

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CANADA - NEW BRUNSWICK

EP Services Offered
- Advisory Services

Location Production Needs
- Rural
- Suburban
- Tropical
- Snow
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

New Brunswick Film
506.453.255
thctpcinfo@gnb.ca
www.nbfilm.ca

Incentive
No Incentive Program at this time

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CANADA - NEWFOUNDLAND AND LABRADOR

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Newfoundland & Labrador Film Development Corporation

Chris Bonnell
12 King's Bridge Road
St. Johns, NL A1C 3K3
1.709.739.1637
chris@nlfdc.ca
www.nlfdc.ca

<table>
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<tr>
<th>Incentive</th>
<th>40% Refundable Tax Credit</th>
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<tbody>
<tr>
<td>Project Criteria</td>
<td>Project Cap: C$4M per 12-month period</td>
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<tr>
<td>Qualified Spend</td>
<td>More than 25% of salaries and wages paid by production company must be paid to eligible NL employees for work performed in NL.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Sunset Date: December 31, 2018</td>
</tr>
<tr>
<td>Screen Credit</td>
<td>No</td>
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<tr>
<td>Additional Considerations</td>
<td>Incentive is stackable with Canada's Federal Tax Incentive. For more information, visit our EP Canada website.</td>
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</table>

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EP Services Offered

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Incentive: No Incentive Program at this time

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# CANADA - NOVA SCOTIA

## EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

## Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

## Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

## Administrative Guidance

### Guidelines

**Nova Scotia Business Inc.**

Linda Wood  
902.424.7181  
lwood@nsbi.ca  
www.nsbi.ca/film

---

<table>
<thead>
<tr>
<th>Incentive</th>
<th>26-32% Grant</th>
</tr>
</thead>
</table>
| **Project Criteria** | **Minimum Spend:** $25K  
**Project Cap:** $4M |
| **Additional Considerations** | **Stream I: Indigenous/Co-Production:**  
- Between 50 - 100% Nova Scotian ownership and control of production  
- A minimum of eight Nova Scotians must be employed in Head of Department positions or acceptable combination  
- Receive a base amount of 26% of all eligible Nova Scotia costs  
- For shoots where greater than 51% of the principal photography is outside the boundaries of Halifax Regional Municipality, you will receive 2% additional funding  
- For shoots of more than 30 days, you will receive 1% additional funding  

**Stream II: Foreign/Service Productions:**  
- 50% or less Nova Scotian ownership or control of production  
- A minimum of four Nova Scotians must be employed in Head of Department positions or acceptable combination  
- Receive a base amount of 25% of all eligible Nova Scotia Costs  
- For shoots where greater than 51% of the principal photography is outside the boundaries of Halifax Regional Municipality, you can receive 2% additional funding  
- For shoots of more than 30 days, you will receive 1% additional funding  

For both streams, you can receive up to 3% additional funding if your production meets the criteria for the Nova Scotia Content Incentive. Incentive is stackable with Canada’s Federal Tax Incentive. For more information, visit our EP Canada website.
CANADA - NUNAVUT

EP Services Offered

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Incentive: No Incentive Program at this time

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**CANADA - ONTARIO**

**EP Services Offered**
- Advisory Services
- Administration
- Tax Credit Financing

**Eligible Production Types**
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

**Location Production Needs**
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

**Administrative Guidance**
- OPSTC Guidelines

**Ontario Media Development Corporation**
Justin Cutler, Commissioner
175 Bloor Street East, South Tower, Suite 501
Toronto, ON M4W 3R8
1.416.642.6628
jcutler@omdc.on.ca
www.omdc.on.ca

---

<table>
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<tr>
<th>Incentive</th>
<th>21.5% Refundable Tax Credit</th>
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<td>Local Production Company Required</td>
<td>Yes</td>
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<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Minimum Spend: $1M CAD (film); $100K CAD (TV)</th>
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<tr>
<td>Project Cap:</td>
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<tr>
<td>Compensation Cap:</td>
<td>None</td>
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<th>Qualified Spend</th>
<th>21.5% on qualified expenditures including, but not limited to:</th>
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<td>Above-the-Line</td>
<td></td>
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<tr>
<td>Below-the-Line</td>
<td></td>
</tr>
<tr>
<td>Select Fringes</td>
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<tr>
<td>Equipment</td>
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<tr>
<td>Box Rentals</td>
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<tr>
<td>Post</td>
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<tr>
<td>Travel (within jurisdiction)</td>
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<tr>
<td>Shipping (within jurisdiction)</td>
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<tr>
<td>Legal Fees</td>
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<tr>
<td>Food/Catering/Entertainment</td>
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<thead>
<tr>
<th>Program Guidelines</th>
<th>Annual Cap: None</th>
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</thead>
<tbody>
<tr>
<td>Sunset Date:</td>
<td>None</td>
</tr>
<tr>
<td>Screen Credit:</td>
<td>No</td>
</tr>
<tr>
<td>CPA Audit:</td>
<td>No</td>
</tr>
<tr>
<td>Cultural Test:</td>
<td>No</td>
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<table>
<thead>
<tr>
<th>Additional Considerations</th>
<th>Incentive is stackable with Canada’s Federal Tax Incentive. For more information, visit our EP Canada website.</th>
</tr>
</thead>
</table>
CANADA - PRINCE EDWARD ISLAND

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Prince Edward Island Film

Nancy Roberts, Program Analyst
902.368.5336
ndroberts@gov.pe.ca
www.innovationpei.com

Incentive

No Incentive Program at this time

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### EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

### Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

### Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

### Quebec Film and Television Council
info@qftc.ca  
www.qftc.ca

#### Incentive
20% Refundable Tax Credit

#### Project Criteria
- Minimum Spend: None
- Project Cap: None
- Compensation Cap: None

#### Qualified Spend
- Bonus: 16% bonus on all CGI and green screen shots applicable on extended eligible labor.

#### Program Guidelines
- Annual Cap: None

#### Additional Considerations
Incentive is stackable with Canada’s Federal Tax Incentive. For more information, visit our EP Canada website.
CANADA - SASKATCHEWAN

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Creative Saskatchewan

Greg Magirescu, Chief Executive Officer
306.798.3457
www.creativesask.ca/

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Project Cap: 25-30% Grant C$600K</th>
</tr>
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<tbody>
<tr>
<td>Project Criteria</td>
<td>Additional Considerations</td>
</tr>
<tr>
<td></td>
<td>Application must be received prior to completion of principal photography;</td>
</tr>
<tr>
<td></td>
<td>Applicants must control a share of copyright and receive a share of net exploitation revenue in proportion to their financial participation;</td>
</tr>
<tr>
<td></td>
<td>Applicants must receive sole or shared and equal stature Producer Credit on the project;</td>
</tr>
<tr>
<td></td>
<td>Applicant must have experience as a commercial film and/or television producer. Applicants with insufficient experience must secure the participation of an experienced executive producer prior to application to Creative Saskatchewan;</td>
</tr>
<tr>
<td></td>
<td>Applicants must provide written evidence of a commercial license agreement for television projects, and a third-party distribution agreement for feature films;</td>
</tr>
<tr>
<td></td>
<td>Applicants must provide written evidence of a minimum of 70% confirmed financing for projects with budgets &gt; C$1,000,000 and 50% for projects &lt; C$1,000,000 (note: projected funding from the Creative Saskatchewan SBM Production Grant and Federal Tax Incentive may be included as part of the confirmed financing).</td>
</tr>
</tbody>
</table>

Incentive is stackable with Canada’s Federal Tax Incentive. For more information, visit our EP Canada website.

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# CANADA - YUKON

**EP Services Offered**
- Advisory Services
- Administration
- Tax Credit Financing

**Eligible Production Types**
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

**Location Production Needs**
- Rural
- Suburban
- Snow
- Tropical Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

## Yukon Film and Sound Commission
Iris Merritt, Film Officer  
1.867.667.5678  
iris.merritt@gov.yk.ca  
www.reelyukon.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25% Rebate</th>
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<td>ATL: 25%</td>
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<tr>
<td>BTL: 25%</td>
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<td>Minimum Spend: None</td>
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<td>Project Cap: None</td>
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<tr>
<td>Compensation Cap: None</td>
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<tr>
<td>Minimum Filming Days: None</td>
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<tr>
<th>Qualified Spend</th>
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<td>Below-the-Line</td>
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<tr>
<td>Labor (resident and non-resident)</td>
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<tr>
<td>Per Diem</td>
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<tr>
<td>Workers Comp/Handling Fees</td>
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<tr>
<td>Equipment</td>
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<td>Box Rentals</td>
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<td>Post</td>
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<tr>
<td>Travel (within jurisdiction)</td>
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<tr>
<td>Shipping (within jurisdiction)</td>
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<td>Shipping (outside of jurisdiction)</td>
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<td>Insurance</td>
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<td>Legal Fees</td>
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<td>Food/Catering/Entertainment</td>
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<td>Wrap Party/Crew Gifts</td>
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<td>Marketing Costs</td>
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<thead>
<tr>
<th>Program Guidelines</th>
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<tr>
<td>Annual Cap: None</td>
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<tr>
<td>Sunset Date: None</td>
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<tr>
<td>Screen Credit: No</td>
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<tr>
<td>CPA Audit: No</td>
</tr>
<tr>
<td>Cultural Test: No</td>
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**Additional Considerations**
- Incentive is stackable with Canada's Federal Tax Incentive. Approval required before start of principal photography. For more information, visit our EP Canada website.
CHILE

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Film Commission Chile

+56-2.26189168  
filmcommissionchile@cultura.gob.cl  
www.filmcommissionchile.org

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30% Rebate</th>
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<td>Project Criteria</td>
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<tr>
<td>Minimum Spend</td>
<td>$2M</td>
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<tr>
<td>Project Cap</td>
<td>$3M</td>
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<td>Qualified Spend</td>
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<tr>
<td>30% on expenses made in Chile during production and post-production, including but not limited to:</td>
<td></td>
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<tr>
<td>Resident BTL</td>
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<tr>
<td>Air Travel</td>
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<td>Insurance</td>
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<tr>
<td>Equipment purchased or rented in Chile</td>
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<td>Program Guidelines</td>
<td></td>
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<tr>
<td>Annual Cap</td>
<td>$2M</td>
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CHINA

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Sub-jurisdictions</th>
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<tbody>
<tr>
<td>No Incentive Program at this time</td>
<td>Hong Kong, Qingdao</td>
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COLOMBIA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Colombian Film Commission

Silvia Echeverri Botero, Director
+57.1.2870103
info@locationcolombia.com
www.locationcolombia.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-40% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: $440K USD</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>The cash rebate applies to services provided by Colombian entities or persons that are domiciled or residing in the country. 40% for “film services” (services related to audio-visual pre-production, production, or post-production.) 20% for “film logistics services” (those that are provided for hotel, catering, and transportation.)</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Sunset Date: None</td>
</tr>
<tr>
<td>CPA Audit: Yes</td>
<td></td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Any foreign or domestic production, producer, or legal person, company, or entity with legal authority to operate is eligible to apply. VAT Exemption available for qualified international audiovisual production companies.</td>
</tr>
</tbody>
</table>

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CROATIA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Regulation

- Regulations

Croatian Audiovisual Centre (HAVC)

Hrvoje Hribar, Chief Executive
+385.(0)1.6041.080
filmingincroatia@havc.hr
www.havc.hr

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend:</td>
</tr>
<tr>
<td></td>
<td>HRK 2M (approx. $313K) (features); HRK 300K (approx. $47K) (documentaries); HRK 500K (approx. $78K) (animation films); HRK 1M (approx. $157K) (TV Films); HRK 750K (approx. $118K) (TV Episodes)</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>The benefit is based on the cost of Croatian tax residents (cast and crew) working in Croatia, as well as goods and services purchased in Croatia. Eligible costs include:</td>
</tr>
<tr>
<td></td>
<td>- Above-the-line</td>
</tr>
<tr>
<td></td>
<td>- Below-the-line</td>
</tr>
<tr>
<td></td>
<td>- Equipment</td>
</tr>
<tr>
<td></td>
<td>- Travel</td>
</tr>
<tr>
<td></td>
<td>- Post</td>
</tr>
<tr>
<td></td>
<td>- Other</td>
</tr>
<tr>
<td>Bonus:</td>
<td>Additional 5% for productions in regions with below average development.</td>
</tr>
</tbody>
</table>

Program Guidelines

- Sunset Date: None
- Screen Credit: No
- CPA Audit: Yes
- Cultural Test: Yes

Additional Considerations

If production costs in Croatia are to exceed HRK 20M (about $3.2M), it has the right to submit an application for an incentive for the work in question in the amount exceeding HRK 4M. Applicant must submit the project’s budget and other financial information.
EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

- Guidelines

Film in Cyprus

info@filmcyprus.com
http://film.investcyprus.org.cy/incentives/

<table>
<thead>
<tr>
<th>Incentive</th>
<th>35% Tax Credit/Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend:</td>
</tr>
<tr>
<td></td>
<td>€200K (features); €100K (TV); €50K (documentaries)</td>
</tr>
<tr>
<td></td>
<td>Project Cap: €650K</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>To be considered Eligible Expenditure, the expense must be created during the production of the audiovisual production within the Republic of Cyprus. Eligible Expenditure includes, but is not limited to:</td>
</tr>
<tr>
<td></td>
<td>ATL and BTL Compensation</td>
</tr>
<tr>
<td></td>
<td>Accommodation</td>
</tr>
<tr>
<td></td>
<td>Air Travel</td>
</tr>
<tr>
<td></td>
<td>Catering</td>
</tr>
<tr>
<td></td>
<td>Equipment and Grip Rental</td>
</tr>
<tr>
<td></td>
<td>Acquisition of Props</td>
</tr>
<tr>
<td></td>
<td>Transportation</td>
</tr>
<tr>
<td></td>
<td>Insurance</td>
</tr>
<tr>
<td></td>
<td>Per Diems</td>
</tr>
<tr>
<td></td>
<td>Post</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: €1.5M</td>
</tr>
<tr>
<td></td>
<td>Sunset Date: December 2020</td>
</tr>
<tr>
<td></td>
<td>CPA Audit: Yes</td>
</tr>
<tr>
<td></td>
<td>Cultural Test: Yes</td>
</tr>
</tbody>
</table>

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CZECH REPUBLIC

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

Key Points

Czech Film Commission
Ludmila Clauusova, Film Commissioner
+420 728 132 026
ludmila@filmcommission.cz
www.filmcommission.cz

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required: Yes</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Minimum Spend:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CZK 15M (film); CZK 8M (TV); CZK 2M (documentaries)</td>
</tr>
</tbody>
</table>

| Qualified Spend | 20% of qualified expenditures. Qualified expenditures include goods and services provided and paid to companies or individuals registered to pay income tax in the Czech Republic. Costs incurred before the date of the submission of registration papers are not eligible. International costs paid to foreign cast and crew who pay withholding tax in the Czech Republic are eligible for a rebate of 66% on the withholding tax actually paid. Eligible expenditures are capped at 80% of the total budget. |

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Annual Cap: CZK 800M</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sunset Date: None</td>
<td></td>
</tr>
<tr>
<td>Screen Credit: No</td>
<td></td>
</tr>
<tr>
<td>CPA Audit: Yes</td>
<td></td>
</tr>
<tr>
<td>Cultural Test: Yes</td>
<td></td>
</tr>
</tbody>
</table>

| Additional Considerations | Applicants must submit the project's budget, estimate of eligible spend, shooting schedule for Czech locations, co-production agreements and proof of 75% of the budget in place. |

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DOMINICAN REPUBLIC

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Dominican Republic Film Commission
Yvette Marichal, Film Commissioner
Cayetano Rodriguez #134
Santo Domingo, DN 10510
809.687.2166
info@dgcine.gob.do
www.dgcine.gob.do

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25% Transferable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Local Production Company Required: Yes</td>
</tr>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: USD $500K</td>
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<tr>
<td></td>
<td>Project Cap: None</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
</tr>
</thead>
<tbody>
<tr>
<td>Above-the-Line</td>
</tr>
<tr>
<td>Below-the-Line</td>
</tr>
<tr>
<td>Labor (resident and non-resident)</td>
</tr>
<tr>
<td>Per diem</td>
</tr>
<tr>
<td>Workers Comp/Handling Fees</td>
</tr>
<tr>
<td>Equipment</td>
</tr>
<tr>
<td>Post</td>
</tr>
<tr>
<td>Travel (within and outside jurisdiction)</td>
</tr>
<tr>
<td>Shipping (within jurisdiction)</td>
</tr>
<tr>
<td>Hotel</td>
</tr>
<tr>
<td>Insurance</td>
</tr>
<tr>
<td>Legal Fees</td>
</tr>
<tr>
<td>Food/Catering/Entertainment</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sunset Date: June 14, 2021</td>
</tr>
<tr>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td>CPA Audit: Yes</td>
</tr>
<tr>
<td>Carry Forward: 3 Years</td>
</tr>
<tr>
<td>Cultural Test: No</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loan-out Registration: Yes</td>
</tr>
<tr>
<td>Income Tax Withholding: 27%</td>
</tr>
<tr>
<td>Application must be filed 30 days prior.</td>
</tr>
<tr>
<td>Co-Productions: Canada and Spain</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Production Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Film and TV facilities</td>
</tr>
<tr>
<td>Water Tank with natural ocean horizons and blue screen capabilities</td>
</tr>
</tbody>
</table>
ESTONIA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Estonian Film Institute

Nele Paves, Film Commissioner
+3725141014
Nele@filmi.ee
http://filmostonia.eu/

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-30% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: €1M (film); €200K (TV)</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>30% if the Estonian production stage team has hired at least two creative employees who are tax residents of Estonia.</td>
</tr>
</tbody>
</table>
FIJI

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Film Fiji

P.O. Box 18080
Suva, Fiji
+679.330.6662
info@film-fiji.com.fj
www.film-fiji.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>47% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required: Yes</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Project Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>Minimum Spend: $250K FJD</td>
</tr>
<tr>
<td>Project Cap: $28.2M FJD</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
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<tbody>
<tr>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td>CPA Audit: Yes</td>
</tr>
<tr>
<td>Cultural Test: No</td>
</tr>
</tbody>
</table>

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FINLAND

EP Services Offered
- Advisory Services

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Finland Film Commission
+358 (0)2950 55974
info@filmfinland.fi
www.filmfinland.fi
merja.salonen@tekes.fi
www.tekes.fi/en/funding/production-incentive-for-the-audiovisual-industry/

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: €150K (film); €250K (TV); €50K (documentaries)</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>25% on qualified expenditures including, but not limited to:</td>
</tr>
<tr>
<td></td>
<td>- Purchases of goods and services and the rental of equipment and facilities for production purposes from companies liable to pay tax in Finland.</td>
</tr>
<tr>
<td></td>
<td>- Salaries subject to withholding tax paid to employees who are liable to pay income tax in Finland.</td>
</tr>
<tr>
<td></td>
<td>- Costs incurred in Finland from actions taken to make the work more accessible to disabled persons.</td>
</tr>
<tr>
<td></td>
<td>- Other costs (Flatrate) max. 20% of the total sum of salaries and purchases. Other eligible costs may include the producer’s fee and overheads. These do not have to be itemised.</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Applications may be submitted at anytime, but will be handled on a first-come, first-serve basis.</td>
</tr>
</tbody>
</table>

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### FRANCE

#### EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

#### Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

#### Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

#### Administrative Guidance
- Film France Incentives Guide

#### Film France

Mélanie Chebance, Film Commissioner
9 rue du Chateau d'Eau
Paris F-75010
+33 (0)1 53 83 98 90
melanie@filmfrance.net
www.filmfrance.net

---

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td></td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>€250K</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>€30M</td>
</tr>
<tr>
<td><strong>Program Guidelines</strong></td>
<td></td>
</tr>
<tr>
<td>Annual Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Sunset Date:</td>
<td>2022</td>
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<tr>
<td>Cultural Test:</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Production Resources</strong></td>
<td></td>
</tr>
<tr>
<td>Soundstages</td>
<td></td>
</tr>
<tr>
<td>VFX</td>
<td></td>
</tr>
<tr>
<td>Post Facilities</td>
<td></td>
</tr>
<tr>
<td>Animation Studios</td>
<td></td>
</tr>
<tr>
<td>Large Crew Depth</td>
<td></td>
</tr>
</tbody>
</table>
GEORGIA (INTERNATIONAL)

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Georgian Film Commission
David Vashadze, Commissioner
4.Z. Gamsakhurdia Sanapiro
Tbilisi 0105
+995599912260
d.vashadze@filmingeorgia.ge
www.filmingeorgia.ge

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-25% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required</td>
<td>Yes</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>500K GEL (film and TV); 300K GEL (documentary, reality, and commercials)</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>Qualified expenditure basically includes local costs directly related to production and paid to local companies.</td>
</tr>
<tr>
<td></td>
<td>Above-the-Line</td>
</tr>
<tr>
<td></td>
<td>Below-the-Line</td>
</tr>
<tr>
<td></td>
<td>Per Diem</td>
</tr>
<tr>
<td></td>
<td>Equipment</td>
</tr>
<tr>
<td></td>
<td>Box Rentals</td>
</tr>
<tr>
<td></td>
<td>Post</td>
</tr>
<tr>
<td></td>
<td>Travel (within jurisdiction)</td>
</tr>
<tr>
<td></td>
<td>Hotel</td>
</tr>
<tr>
<td></td>
<td>Insurance</td>
</tr>
<tr>
<td></td>
<td>Legal Fees</td>
</tr>
<tr>
<td></td>
<td>Food/Catering/Entertainment</td>
</tr>
<tr>
<td>Bonus:</td>
<td>2-5% awarded to completed productions based on the inclusion of Georgian elements.</td>
</tr>
<tr>
<td></td>
<td>Selective funding awarded to productions filming in Adjara region.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Cultural Test: No</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>The request for additional 2-5% cash rebate has to be submitted withing two years, but the production has to be completed and released already.</td>
</tr>
<tr>
<td>Production Resources</td>
<td>Soundstages</td>
</tr>
<tr>
<td></td>
<td>Post Facilities</td>
</tr>
<tr>
<td></td>
<td>Crew</td>
</tr>
</tbody>
</table>
GERMANY

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

German Federal Film Fund
Christiane Raab
++49 331/7 43 87 31
location@medienboard.de
www.dfff-ffa.de/en.html

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-25% Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required</td>
<td>Yes</td>
</tr>
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<table>
<thead>
<tr>
<th>Project Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>Minimum Spend:</td>
</tr>
<tr>
<td>GMPF - €25M (film), €1.2M (TV); DFFF - €1M (film), €200K (documentaries); DFFF II - €8M (film)</td>
</tr>
<tr>
<td>Project Cap:</td>
</tr>
<tr>
<td>GMPF - €2.5M (film), €2.5M (TV); DFFF - €4M; DFFF II - €25M</td>
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</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
</tr>
</thead>
<tbody>
<tr>
<td>20-25% of German production costs. German production costs include costs incurred by companies or their employees, as well as by freelancers and self-employed persons for film-related goods and services provided in Germany.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Cap:</td>
</tr>
<tr>
<td>€10M (GMPF); €50M (DFFF); €75M (DFFF II)</td>
</tr>
<tr>
<td>Screen Credit:</td>
</tr>
<tr>
<td>Cultural Test:</td>
</tr>
</tbody>
</table>

Additional Considerations
- German Federal Film Fund (DFFF) and German Motion Picture Fund (GMPF) can be combined and also stacked with regional German subsidies.

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GREECE

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

EKOME SA (National Centre of Audiovisual Media and Communication)

Vasiliki Ch. Diagouma, Head, Communication and International Relations
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Stelios Kraounakis, Head, Cash Rebate Department
+30 214 4022 515
cashrebate@ekome.media

www.ekome.media/cash-rebate-greece

<table>
<thead>
<tr>
<th>Incentive</th>
<th>35% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required:</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Minimum Spend:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€100K (features; animated features); €30K (TV per episode); €100K (TV per series); €100K (documentaries); €60K (video games)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Annual Cap: €75M thru 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cultural Test:</td>
<td>Yes</td>
</tr>
</tbody>
</table>

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HONG KONG

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Film Services Office, Create Hong Kong

Ma Fung-Kwok, Chairman
+852.2594.5846
info@fdc.gov.hk
www.createhk.gov.hk

Incentive

No Incentive Program at this time

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## HUNGARY

### EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

### Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Websides
- Talk Shows
- Game Shows
- Live Events
- Commercials

### Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

### Hungary National Film Office
+36.1.327.7070
taba.miklos@nmhh.hu
www.mnf.hu/en

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30% Sponsor Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required:</td>
<td>Yes</td>
</tr>
</tbody>
</table>

| Qualified Spend | All the direct film production costs are eligible except those excluded by the film law. |

| Program Guidelines | Sunset Date: December 31, 2024 |
| Cultural Test: | Yes |
ICELAND

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation
- ACT NO 43/1999
- Administrative Guidance
- Instructions for Applicants

Film in Iceland
Einar Tomasson, Film Commissioner
+354.899.8553
filmiceland@islandsstofa.is
www.filminiceland.com
INDIA

EP Services Offered
- Advisory Services

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

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**IRELAND**

**EP Services Offered**
- Advisory Services
- Administration
- Tax Credit Financing

**Eligible Production Types**
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

**Location Production Needs**
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

**Irish Film Board**
James Hickey, Chief Executive
+353.(91)561.398
info@irishfilmboard.ie
www.irishfilmboard.ie

<table>
<thead>
<tr>
<th>Incentive</th>
<th>32-37% Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Local Production Company Required: Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Minimum Spend: €125K (expenditure); €250K (budget)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Project Cap: €70M</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
<th>32% of qualified expenditures. Qualified expenditures include all cast and crew working in Ireland, and all goods and services sources in Ireland. This includes postproduction and/or VFX.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Bonus:</strong> Projects substantially produced in the regions outside Dublin/Wicklow and Cork City and County benefit from up to a 5% uplift subject to specific training related requirements. The 5% uplift applies in 2019 and 2020, 3% in 2021 and 2% in 2022.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Annual Cap: None</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sunset Date: December 31, 2024</td>
</tr>
<tr>
<td></td>
<td>Cultural Test: Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
<th>The tax credit has a &quot;per project&quot; cap of up to 32% of the lower of:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>All eligible expenditure</td>
</tr>
<tr>
<td></td>
<td>80% of the total cost of production</td>
</tr>
<tr>
<td></td>
<td>€70M</td>
</tr>
</tbody>
</table>

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ISRAEL - JERUSALEM

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Israel Film Fund

+972-02-6250855
jerusalemfilmfund@gmail.com
jerusalemfilmfund.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>35-60% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project</td>
<td>Minimum Spend: NIS 4M-8M</td>
</tr>
<tr>
<td>Criteria</td>
<td>Project Cap: NIS 1.6M-10M</td>
</tr>
</tbody>
</table>

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ITALY

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Websodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Italian Film Commission/Italian Trade Agency

Mara Radi, Film Commissioner
1900 Avenue of the Stars
Los Angeles, CA 90067
323.879.0950
losangeles@ice.it
www.filminginitaly.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30% Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Cap</td>
<td>€20M</td>
</tr>
<tr>
<td>Cultural Test</td>
<td>Yes</td>
</tr>
</tbody>
</table>

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JORDAN

EP Services Offered

- Advisory Services

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

The Royal Film Commission, Jordan

Bassam Hijjawi, Commissioner
962.6.464.22.66
info@film.jo
www.film.jo

<table>
<thead>
<tr>
<th>Incentive</th>
<th>10-20% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required: Yes</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Project Cap: Approx. $1.43M (1M Jordanian Dinars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program Guidelines</td>
<td>Screen Credit: Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
</tr>
</thead>
<tbody>
<tr>
<td>The production should spend at least 20% of its total budget in Jordan.</td>
</tr>
<tr>
<td>It should employ at least 50 Jordanian crew members, and train 20 Jordanian interns.</td>
</tr>
<tr>
<td>If the project is eligible for cash rebate incentive, a detailed agreement between the production and the RFC will be signed.</td>
</tr>
</tbody>
</table>
LATVIA

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

National Film Center of Latvia
nkc@nkc.gov.lv
nkc.gov.lv/en/

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-25% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required</td>
<td>Yes</td>
</tr>
</tbody>
</table>

| Project Criteria                  | Minimum Spend: €700K (film); €140K (documentaries) |

| Additional Considerations         | 25% if the storyline is set in Latvia or depicts Latvia (as itself); production at least partially takes place in Latvia. 20% if production takes place in Latvia with no reference to Latvia. At least 50% of all financing must be confirmed prior to application. |
LITHUANIA

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Lithuania Film Centre
Rolandas Kvietkauskas, Director
370.5.213.0734
r.kvietkauskas@lkc.lt
www.lkc.lt/en

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20% Sponsor Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required:</td>
<td>Yes</td>
</tr>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: €43K</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>At least 80% of Lithuanian production costs have to be spent in Lithuania.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Sunset Date: December 31, 2018</td>
</tr>
<tr>
<td></td>
<td>Cultural Test: Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Producers can apply at any time during the year.</td>
</tr>
</tbody>
</table>

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MACEDONIA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Macedonian Film Agency

Mimi Gjorgoska Illievska, Director
+389.2.3224.100
mimi.gjorgoska@filmagency.gov.mk
www.filmfund.gov.mk

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20% Rebate</th>
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</thead>
<tbody>
<tr>
<td>Local Production Company Required</td>
<td>Yes</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Minimum Spend: €100K</th>
</tr>
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<tbody>
<tr>
<td>Qualified Spend</td>
<td>Eligible expenditures include, but are not limited to:</td>
</tr>
<tr>
<td></td>
<td>- Resident Labor</td>
</tr>
<tr>
<td></td>
<td>- Equipment</td>
</tr>
<tr>
<td></td>
<td>- Prep</td>
</tr>
<tr>
<td></td>
<td>- Post</td>
</tr>
</tbody>
</table>

| Additional Considerations | Application must be submitted at least 15 days prior to the start of filming. |

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### EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

### Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

### Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

### National Film Development Corporation Malaysia
Rozita Waty Ridzuan, Assistant Director
+603.4104.1362
rozita@finas.gov.my
www.filminmalaysia.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required</td>
<td>Yes</td>
</tr>
</tbody>
</table>

| Project Criteria | Minimum Spend: | 5M MYR (film); 1.5M MYR (post); 385K MYR (TV) |
|------------------|----------------|
| Compensation Cap | 7.5M MYR       |

| Qualified Spend | At least 30% of production crew must be either a Malaysian citizen or permanent resident. |

| Program Guidelines | Sunset Date: | None |
|--------------------|--------------|
|                    | Screen Credit: | Yes |
|                    | CPA Audit: | No |
|                    | Cultural Test: | No |

| Additional Considerations | As of September 1, 2016, all applicants for foreign production must submit an application to the secretariat of FIMI with complete documents, such as: a list of cast and crew, locations, synopsis, script, production expenses, and other related documents. |

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MALTA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

Malta Film Commission Guidelines

Malta Film Commission

Johann Grech, Film Commissioner
+356.2180.9135
info@mfc.com.mt
www.mfc.com.mt

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-27% Rebate</th>
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</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: €100K</td>
</tr>
<tr>
<td></td>
<td>Compensation Cap: None</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>Eligible expenditures include, but are not limited to:</td>
</tr>
<tr>
<td></td>
<td>• Below-the-Line</td>
</tr>
<tr>
<td></td>
<td>• Equipment</td>
</tr>
<tr>
<td></td>
<td>• Select Fringes</td>
</tr>
<tr>
<td></td>
<td>• Traveling</td>
</tr>
<tr>
<td></td>
<td>• Shipping</td>
</tr>
<tr>
<td></td>
<td>• Construction</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td></td>
<td>CPA Audit: Yes</td>
</tr>
<tr>
<td></td>
<td>Cultural Test: Yes</td>
</tr>
</tbody>
</table>

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MAURITIUS

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

Guidelines

Mauritius Film Development Corporation

Dyvia Drepaun-Seemundun, Investment Executive
+230.212.2112
filmdevelopment@investmauritius.com
www.filminmauritius.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30-40% Rebate</th>
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<tbody>
<tr>
<td>Project Criteria</td>
<td>ATL: 40%</td>
</tr>
<tr>
<td></td>
<td>BTL: 40%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$100K USD (film); $50K USD (TV)</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: None</td>
</tr>
<tr>
<td></td>
<td>Screen Credit: No</td>
</tr>
<tr>
<td></td>
<td>CPA Audit: Yes</td>
</tr>
<tr>
<td></td>
<td>Cultural Test: No</td>
</tr>
</tbody>
</table>

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MEXICO

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

COMEFILM

Mario Hernández Domínguez, General Coordinator
+52.55.5448.5383
mario.hernandez@imcine.gob.mx
www.comefilm.gob.mx/en

<table>
<thead>
<tr>
<th>Incentive</th>
<th>16% VAT Refund/Exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Local Production Company Required: Yes</td>
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<table>
<thead>
<tr>
<th>Additional Considerations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Co-Productions: Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, Honduras, Panama, Peru, Portugal, Puerto Rico, Uruguay.</td>
</tr>
</tbody>
</table>

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MOROCCO

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Moroccan Cinema Center
www.ccm.ma/en/

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: $1M</td>
</tr>
<tr>
<td></td>
<td>Minimum Filming Days: 18 days (set construction and principal photography)</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>10% on qualifying international spend. Qualifying Moroccan expenditures shall not exceed 90% of the total Moroccan budget.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: $11.3M</td>
</tr>
<tr>
<td></td>
<td>CPA Audit: Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>The project will be assessed by the Moroccan Film Authority. All production above $500 are free of any VAT. Taxes and payroll charges on film cast and crew are free if shooting takes less than six months in Morocco.</td>
</tr>
</tbody>
</table>

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NETHERLANDS

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Netherlands Film Commission
Bas van der Ree, Film Commissioner
+316.29.925.263
Pijnackerstraat 5
1072 JS Amsterdam
The Netherlands
bas@filmcommission.nl
www.filmcommission.nl

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30-35% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: €1M (film); €250K (documentaries); €1M single episode (TV)</td>
</tr>
<tr>
<td>Project Cap</td>
<td>€1.5M</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: €19.25M</td>
</tr>
<tr>
<td>Cultural Test</td>
<td>Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>At least 50% of the production budget should be in place upon application and only applications with a minimum of 75 points out of 200 points are taken into consideration.</td>
</tr>
<tr>
<td></td>
<td>30% advance payment of the contribution is possible after the signing of the production agreement. Further payment takes place after the completion of the project, within eight weeks after submitting required documents.</td>
</tr>
</tbody>
</table>

Application Deadlines in 2018:
Film:
- Feb 5
- April 11
- June 6
- Sept 3
- Nov 5

TV:
- Feb 12
- May 23

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NEW ZEALAND

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

New Zealand Film Commission
Phillipa Mossman, Head of Intl Screen Attraction
+64.04.382.7680
nzspg@nzfilm.co.nz
www.filmnz.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-25% Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Minimum Spend: NZ$15M (film); NZ$4M (TV); NZ$500K (post)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Minimum Filming Days:</td>
<td>None</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
</tr>
</thead>
<tbody>
<tr>
<td>Above-the-Line</td>
</tr>
<tr>
<td>Below-the-Line</td>
</tr>
<tr>
<td>Labor (resident and non-resident)</td>
</tr>
<tr>
<td>Equipment</td>
</tr>
<tr>
<td>Post</td>
</tr>
<tr>
<td>Shipping (within jurisdiction)</td>
</tr>
<tr>
<td>Hotel</td>
</tr>
<tr>
<td>Bonus: 5% uplift if a production can demonstrate significant economic benefits to New Zealand.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Cap: None</td>
</tr>
<tr>
<td>Sunset Date: None</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Must submit application within three months of completed production.</td>
</tr>
<tr>
<td>(Six months beginning July 1, 2017)</td>
</tr>
<tr>
<td>Co-Productions:</td>
</tr>
<tr>
<td>Australia, Canada, China, Denmark, France, Germany, India, Ireland, Italy, Singapore, South Africa, South Korea, Spain, Taipei, UK.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Production Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Post Facilities</td>
</tr>
<tr>
<td>VFX</td>
</tr>
<tr>
<td>Crew</td>
</tr>
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</table>
EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Norwegian Film Institute

Tina Beate Goa Fagerheim, Production Adviser Incentive Scheme
+47 22 82 24 09
Tina.Beate.Goa.Fagerheim@nfi.no
www.nfi.no/eng/grantsfunding/the-incentive-scheme

Incentive

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Minimum Spend:</th>
<th>NOK 25M (films); NOK 10M (TV)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Qualified Spend</td>
<td>The minimum requirement for eligible costs spent in Norway is NOK 2 million, and applies to all productions.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Above-the-Line</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Below-the-Line</td>
<td></td>
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<tr>
<td></td>
<td>Select Fringes</td>
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<td></td>
<td>Per Diem</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Workers Comp/Handling Fees</td>
<td></td>
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<td></td>
<td>Equipment</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Box Rentals</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Post</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Travel (within jurisdiction)</td>
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<td></td>
<td>Shipping (within jurisdiction)</td>
<td></td>
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<td></td>
<td>Hotel</td>
<td></td>
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<tr>
<td></td>
<td>Completion Bond</td>
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<td></td>
<td>Insurance</td>
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</tr>
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<td></td>
<td>Legal Fees</td>
<td></td>
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<tr>
<td></td>
<td>Food/Catering/Entertainment</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Wrap Party/Crew Gifts</td>
<td></td>
</tr>
</tbody>
</table>

Program Guidelines

- Annual Cap: $7M (approx.)
- Cultural Test: Yes

Additional Considerations

A minimum of 30% of the financing must come from international sources (outside of Norway), and the production must document an international distribution agreement.

Co-Productions: Europe, Canada.

Production Resources

- Soundstages
- Post Facilities
- VFX

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EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Panama Film Commission

Gabriel Padilla, National Project Manager
+507.560.0638
gpadilla@mici.gob.pa

<table>
<thead>
<tr>
<th>Incentive</th>
<th>15% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: $3M USD</td>
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<tr>
<td>Qualified Spend</td>
<td>Labor (resident)</td>
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<tr>
<td>Program Guidelines</td>
<td>Sunset Date: None, Screen Credit: No, CPA Audit: Yes, Cultural Test: No</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Co-Productions: Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, Honduras, Mexico, Panama, Peru, Portugal, Puerto Rico, Spain, Uruguay, Venezuela</td>
</tr>
</tbody>
</table>

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POLAND

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Polish Film Institute
+ 48 22 42 10 594
incentives@pisf.pl
en.pisf.pl/incentives

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Project Cap: PLN 15M (approx. $4.05M)</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: PLN 200M (approx. $54M)</td>
</tr>
<tr>
<td>Cultural Test:</td>
<td>Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>10% of annual budget will be allocated to support animation productions.</td>
</tr>
</tbody>
</table>

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PORTUGAL

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

Law 22/2017

Pic Portugal

+351 213 230 800
picportugal@ica-ip.pt
www.picportugal.com/

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25-30% Rebate</th>
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</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td></td>
</tr>
<tr>
<td>Minimum Spend</td>
<td>€500K; €250K (documentaries)</td>
</tr>
<tr>
<td>Project Cap</td>
<td>€4M</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>All production expenditures, either</td>
</tr>
<tr>
<td></td>
<td>provided by persons or companies,</td>
</tr>
<tr>
<td></td>
<td>qualify if they are subject to tax</td>
</tr>
<tr>
<td></td>
<td>liability in Portugal.</td>
</tr>
<tr>
<td></td>
<td>Production expenditures related to</td>
</tr>
<tr>
<td></td>
<td>production activities carried out in</td>
</tr>
<tr>
<td></td>
<td>Portugal, but contracted in another</td>
</tr>
<tr>
<td></td>
<td>EU member state qualify until the</td>
</tr>
<tr>
<td></td>
<td>limit of 20% of total qualified spend.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td></td>
</tr>
<tr>
<td>Cultural Test</td>
<td>Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td></td>
</tr>
<tr>
<td></td>
<td>First-come, first-served basis.</td>
</tr>
</tbody>
</table>
**PUERTO RICO**

**EP Services Offered**
- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

**Eligible Production Types**
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Websisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

**Location Production Needs**
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

**Puerto Rico Film Commission**
Pedro Piquer, Film Incentives Program Manager
355 F.D. Roosevelt Ave, Suite 101
Hato Rey, PR 00918
787.402.2608
Pedro.Piquer@ddec.pr.gov

**Table: Incentive and Project Criteria**

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-40% Transferable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>40%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>40%</td>
</tr>
<tr>
<td>Non-Resident ATL:</td>
<td>20%</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
<td>20%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$100K</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>None</td>
</tr>
</tbody>
</table>

**Program Guidelines**
- Annual Cap: $50M
- Screen Credit: Yes
- CPA Audit: Yes

**Additional Considerations**
- Loan-out Registration: Yes
- Non-residents become residents after 183 days living in Puerto Rico and qualify for the 40% tax credit.

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## PUERTO RICO

### EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

### Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Websodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

### Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

### Incentive
- 20-40% Transferable Tax Credit

### Project Criteria

<table>
<thead>
<tr>
<th>Category</th>
<th>Resident ATL</th>
<th>Resident BTL</th>
<th>Non-Resident ATL</th>
<th>Non-Resident BTL</th>
<th>Minimum Spend</th>
<th>Project Cap</th>
<th>Compensation Cap</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>40%</td>
<td>40%</td>
<td>20%</td>
<td>20%</td>
<td>$100K</td>
<td>None</td>
<td>None</td>
</tr>
</tbody>
</table>

### Program Guidelines
- Annual Cap: $50M
- Screen Credit: Yes
- CPA Audit: Yes

### Additional Considerations
- Loan-out Registration: Yes

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QINGDAO

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Wanda Studios

info@wandastudios.com
44/F HNA IMC Center, 234 Yan’an 3 Road
Shinan District, 266000
Qingdao, Shandong, China

<table>
<thead>
<tr>
<th>Incentive</th>
<th>40% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required</td>
<td>Yes</td>
</tr>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: 30M RMB (about $4.4M)</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>At least 50% of Qualifying Production Expenditures must be spent within the Lingshan Bay Film and TV Cultural Industry Zone (minimum percentage of spending is required in Wanda Studios, Qingdao.) Qualifying Production Expenditures include, but are not limited to:</td>
</tr>
<tr>
<td></td>
<td>Backlot Rental</td>
</tr>
<tr>
<td></td>
<td>Stage Rental</td>
</tr>
<tr>
<td></td>
<td>Set Construction</td>
</tr>
<tr>
<td></td>
<td>Equipment Rental</td>
</tr>
<tr>
<td></td>
<td>Extras</td>
</tr>
<tr>
<td></td>
<td>Food</td>
</tr>
<tr>
<td></td>
<td>Accommodations</td>
</tr>
<tr>
<td></td>
<td>Transportation</td>
</tr>
<tr>
<td></td>
<td>Costume</td>
</tr>
<tr>
<td></td>
<td>Post</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Grants are given on a first-come, first-served basis.</td>
</tr>
<tr>
<td></td>
<td>The domestic producer must submit the application.</td>
</tr>
</tbody>
</table>

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ROMANIA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

<table>
<thead>
<tr>
<th>Incentive</th>
<th>35-45% Rebate</th>
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<tbody>
<tr>
<td></td>
<td>Local Production Company Required: Yes</td>
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<tr>
<td>Project Criteria</td>
<td>Minimum Spend: €100K</td>
</tr>
<tr>
<td></td>
<td>Project Cap: €10M</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>35% cash rebate on qualified Romanian expenditure</td>
</tr>
<tr>
<td></td>
<td>Bonus: Additional 10% if the production explicitly promotes Romania</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: €50M</td>
</tr>
<tr>
<td></td>
<td>Sunset Date: December 31, 2020</td>
</tr>
</tbody>
</table>

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## SERBIA

### EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

### Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

### Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

### Serbia Film Commission
Milica Bozanic, Executive Director  
Svetogorska 18  
Belgrade 11000  
+381113230581  
info@filminserbia.com  
www.filminserbia.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required</td>
<td>Yes</td>
</tr>
</tbody>
</table>

### Project Criteria
- Minimum Spend:  
  - €300K (film and TV series); €100K (TV per episode); €150K (post); €50K (documentaries)
- Project Cap: None

### Qualified Spend
- Below-the-Line
- Labor (resident only)
- Fringes
- Per Diem
- Workers Comp/Handling Fees
- Equipment
- Box Rentals

### Program Guidelines
- Cultural Test: No

### Additional Considerations
Application must be filed before the start of principal photography.
SINGAPORE

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Singapore Film Commission, Media Development Authority

Gabriel Lim, CEO
+65.6377.3800
mda_sfc@mda.gov.sg
www.imda.gov.sg/

<table>
<thead>
<tr>
<th>Incentive</th>
<th>40% Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required:</td>
<td>Yes</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Screen Credit: No</td>
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<td></td>
<td>CPA Audit: No</td>
</tr>
<tr>
<td></td>
<td>Cultural Test: No</td>
</tr>
</tbody>
</table>

| Additional Considerations | Co-Productions: Australia, Canada, New Zealand. |

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SLOVENIA

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

Public Application Call

Slovenia Film Commission
Moja Planšak, M.A.
Miklošiceva 38,
SI-1000 Ljubljana, Slovenija
+386.1.23.43.200
pr@sfc.si
www.film-center.si/en/

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25% Rebate</th>
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<tbody>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: €1M</td>
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<tr>
<td>Cultural Test: Yes</td>
<td></td>
</tr>
<tr>
<td>Additional Considerations</td>
<td></td>
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</table>

Applicants shall submit an application to the Slovenian Film Centre, a public agency of the Republic of Slovenia, no later than 45 days prior to filming in the Republic of Slovenia, or the start of production in the case of an animation film. Applications shall be considered in the order of their receipt.
SOUTH AFRICA

EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

Program Guidelines

The Department of Trade and Industry (DTI), Industrial Development Division (IDD)

Dimakatso Kgomo
+27.12.394.1462
DKGomo@thedti.gov.za
www.thedti.gov.za

Incentive

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-25% Rebate</th>
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<tbody>
<tr>
<td>Local Production Company Required</td>
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Project Criteria

<table>
<thead>
<tr>
<th>Minimum Spend</th>
<th>R12-15M; R1.5M (post)</th>
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<tbody>
<tr>
<td>Project Cap</td>
<td>R50M</td>
</tr>
<tr>
<td>Minimum Filming Days</td>
<td>21 calendar days and 50% of principal photography; 14 calendar days (post) *Post requirement can be waived if 100% of post is conducted in South Africa.</td>
</tr>
</tbody>
</table>

Qualified Spend

<table>
<thead>
<tr>
<th>Includes all expenditure attributed to production related goods and services delivered and provided in South Africa by a legal registered entity domiciled in South Africa.</th>
</tr>
</thead>
</table>

Bonus

- 5% of QSAPE for productions conducting post-production in South Africa and utilizing the services of a Black owned service company;
- 2.5% of QSAPPE for productions spending at least R10M of the post-production budget in South Africa;
- 5% of QSAPPE for productions spending at least R15M of the post-production budget in South Africa

Screen Credit

- Yes

Additional Considerations

- The applicant must complete and submit an application no earlier than 45 calendar days prior to the start of principal photography.
- The applicant must have secured at least 80% of the total production budget before applying.

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SOUTH KOREA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Korean Film Council

Mr. Daniel D. H. PARK, Director
+82.51.720.4800
pdh21@kofic.or.kr
www.koreanfilm.or.kr

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-25% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub-jurisdictions</td>
<td>South Korea - Seoul</td>
</tr>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: $100K USD</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>20%: Shoot no less than three days and spend $100K-$2M USD in Korea.</td>
</tr>
<tr>
<td></td>
<td>25%: Shoot no less than 10 days and spend no less than $2M USD in Korea.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Cultural Test: No</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Most receive approval from KOFIC.</td>
</tr>
</tbody>
</table>

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EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Seoul Film Commission

Nina JUNG, Senior Manager
+82-27777184
nina@seoulfc.or.kr
english.seoulfc.or.kr

<table>
<thead>
<tr>
<th>Incentive</th>
<th>10-25% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Cap</td>
<td>KRW 100M</td>
</tr>
<tr>
<td>Minimum Filming Days</td>
<td>Six</td>
</tr>
</tbody>
</table>

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SPAIN

EP Services Offered

- Advisory Services

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Spain Film Commission

coordinacion@spainfilmcommission.org

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20% Rebate</th>
</tr>
</thead>
</table>
| Sub-jurisdictions  | Spain - Canary Islands  
                      | Spain - Navarre |
| Project Criteria   | Minimum Spend: €1M  
                      | Project Cap:  €3M  
                      | Compensation Cap:  €100K |
| Qualified Spend    | 20% on qualified expenditures including, but not limited to:  
                      - The expenses of creative personnel, as long as they are a resident of Spain or in some member state of the EEA.  
                      - The expenses derived from the use of technical industries and other suppliers. |
| Additional Considerations | The amount of this deduction, together with the other aid received by the taxpayer, may not exceed 50% of the cost of the production. |

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<table>
<thead>
<tr>
<th>Incentive</th>
<th>40% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: €1M (eligible costs); €2M (budget)</td>
</tr>
<tr>
<td></td>
<td>Project Cap: €4.5M</td>
</tr>
<tr>
<td></td>
<td>Compensation Cap: €100K</td>
</tr>
<tr>
<td></td>
<td>Minimum Filming Days: None</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>• ATL</td>
</tr>
<tr>
<td></td>
<td>• BTL</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Loan-out Registration: Yes</td>
</tr>
<tr>
<td>Production Resources</td>
<td>• Soundstages</td>
</tr>
<tr>
<td></td>
<td>• Animation</td>
</tr>
<tr>
<td></td>
<td>• Post Production</td>
</tr>
<tr>
<td></td>
<td>• Local Crew</td>
</tr>
</tbody>
</table>

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Gran Canaria Film Commission

Carmen Diaz, Tourist Board
+1.323.331.5470
cadiazm@grancanaria.com
www.grancanariafilm.com

Queila Delgado
Canary Islands
hello@canaryislands.com
www.canaryislandsfilm.com/en/
SPAIN
Navarre

EP Services Offered

- Advisory Services

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Spain Film Commission

filmcommission@navarra.es
www.shootinginspain.info

<table>
<thead>
<tr>
<th>Incentive</th>
<th>35% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Filming Days: One week</td>
</tr>
<tr>
<td>Additional</td>
<td>Application of deduction without quota limit.</td>
</tr>
</tbody>
</table>

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SWITZERLAND

EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Film Location Switzerland

info@filmlocation.ch
www.filmlocation.ch

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TAIWAN

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Taipei Film Commission

Jennifer Jao, Director
+(886) 2 2709-3880
service@taipeifilmcommission.org
www.filmcommission.taipei/en/Grant

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Subsidies for Established/Registered Local Companies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program</td>
<td></td>
</tr>
<tr>
<td>Guidelines</td>
<td>Annual Cap: $1M</td>
</tr>
</tbody>
</table>

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THAILAND

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

Thailand Film Incentive Measure Guidelines

Thailand Film Office

02-6124149 / 02-2194010 Ext. 634 or 463
film@thailandfilmoffice.org
Thailandfilmoffice.org

<table>
<thead>
<tr>
<th>Incentive</th>
<th>15-20% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td></td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>50M Baht (Approx. $1.4M)</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>75M Baht (Approx. $2.17M)</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>15% on local Thailand spend</td>
</tr>
<tr>
<td>Bonus:</td>
<td></td>
</tr>
<tr>
<td>- 3% - hiring of Thai key personnel</td>
<td></td>
</tr>
<tr>
<td>- 2% - promotion of Thai tourism</td>
<td></td>
</tr>
</tbody>
</table>
TRINIDAD AND TOBAGO

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

The Trinidad and Tobago Film Company Limited

Nneka S. Luke, General Manager/Film Commissioner
+1.868.628.1156
nneka.luke@filmtt.co.tt
www.filmtt.co.tt

<table>
<thead>
<tr>
<th>Incentive</th>
<th>12.5-55% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Minimum Spend: $100K USD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Cap:</td>
<td>$8M USD</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
<th>12.5 - 35% cash rebate on qualifying local expenditure for services</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>20% cash rebate on qualifying labor</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Sunset Date: December 31, 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Screen Credit:</td>
<td>Yes</td>
</tr>
<tr>
<td>CPA Audit:</td>
<td>Yes</td>
</tr>
<tr>
<td>Cultural Test:</td>
<td>No</td>
</tr>
</tbody>
</table>

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EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Turkish Film Commission

Sait Yardimci, Chairman
saityardimci@clubmedisa.com
www.turkishfilmcommission.org

Incentive

No Incentive Program at this time

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### EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing

### Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

### Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

### Administrative Guidance

#### Rebate Guidelines

**Abu Dhabi Film Commission (ADFC)**

Michael Flannigan, Head
+971.2.401.2066
info@film.gov.ae
www.film.gov.ae

---

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td></td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$200K USD (film); $50K USD (TV); $70K post (film); $10K post (TV)</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>$5M USD (film); $1M (TV); $250K post (film); $150K post (TV)</td>
</tr>
<tr>
<td><strong>Qualified Spend</strong></td>
<td></td>
</tr>
<tr>
<td>Goods and services much be provided in Abu Dhabi.</td>
<td></td>
</tr>
<tr>
<td>Below-the-Line</td>
<td></td>
</tr>
<tr>
<td>Above-the-Line (only passport holders of Arab League states up to $50K)</td>
<td></td>
</tr>
<tr>
<td><strong>Program Guidelines</strong></td>
<td></td>
</tr>
<tr>
<td>Screen Credit:</td>
<td>Yes</td>
</tr>
<tr>
<td>CPA Audit:</td>
<td>Yes</td>
</tr>
<tr>
<td>Cultural Test:</td>
<td>No</td>
</tr>
<tr>
<td><strong>Additional Considerations</strong></td>
<td>Applicant must obtain an interim certificate during pre-production. Applicant must obtain a final certificate within 90 days of completion of all production.</td>
</tr>
</tbody>
</table>
EP Services Offered

- Advisory Services

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Dubai Film and TV Commission

971.4.360.2022
info@filmdubai.gov.ae
www.filmdubai.gov.ae

Incentive
No Incentive Program at this time
UKRAINE

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Ukraine Film Office

Oleksandr Shcherbyna, Producer General
+380939201371
info@filmoffice.org.ua
www.filmoffice.org.ua

Incentive

25% Rebate
Local Production Company Required: Yes

Qualified Spend

- Below-the-Line
- Equipment
- Post

Additional Considerations

Agreement must be made before start of production.
Co-Productions:
Eurimages, Creative Europe, Israel co-production treaty, France co-production treaty

Production Resources

- Soundstages
- Equipment Rental
- VFX Facilities

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## UNITED KINGDOM

### EP Services Offered
- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement
- Payroll

### Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

### Location Production Needs
- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

### British Film Commission
Kattie Kotok, EVP U.S. Production  
+1.310.843.2909  
info@britishfilmcommission.org  
www.britishfilmcommission.org.uk

### Incentive
- 25% Refundable Tax Credit

### Project Criteria
- Resident ATL: 25%
- Resident BTL: 25%
- Non-Resident ATL: 25%
- Non-Resident BTL: 25%
- Minimum Spend: 10% of costs
- Project Cap: None

### Qualified Spend
- Above-the-Line
- Below-the-Line
- Fringes
- Equipment
- Post
- Shipping (within jurisdiction)
- Hotel
- Food/Catering/Entertainment

### Program Guidelines
- Screen Credit: No
- CPA Audit: Yes
- Cultural Test: Yes

### Additional Considerations
- Tax relief is available for British qualifying films and TV. Films must be intended for theatrical release. TV must be intended for broadcast (including via the internet). Reliefs also available for animation programming, children's TV and video games.

### Production Resources
- Studios
- Soundstages
- Water tanks

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VIRGIN ISLANDS

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing
- Payroll
- Residuals

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- Video Games
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

- Rural
- Suburban
- Snow
- Tropical
- Beaches/Ocean
- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance

© Incentive Summary

Film US Virgin Islands

Luana Wheatley, Film Office Director
P.O. Box 1076
St. Thomas, VI 00804
340.244.2404
lawheatley@usvitourism.vi
www.filmusvi.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>17-29% Transferable Tax Credit/Rebate or Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: $250K</td>
</tr>
<tr>
<td></td>
<td>Compensation Cap: $500K</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>Expenditures must be purchased through a Virgin Islands company and include preproduction, production, and postproduction costs incurred in the territory.</td>
</tr>
<tr>
<td></td>
<td>Bonus:</td>
</tr>
<tr>
<td></td>
<td>- 10% cash rebate with a USVI promotion.</td>
</tr>
<tr>
<td></td>
<td>- 10% cash rebate if produced in St. Croix.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Minimum of 20% local resident hires.</td>
</tr>
<tr>
<td></td>
<td>ATL crew members must speak at a local school of university.</td>
</tr>
</tbody>
</table>