The Guide
An Essential Resource for Global Production Incentives
Domestic
### 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

### 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

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### Incentive
25-35% Refundable Tax Credit

### Project Criteria
- **Resident ATL**: 35%
- **Resident BTL**: 35%
- **Non-Resident ATL**: 25%
- **Non-Resident BTL**: 25%
- **Minimum Spend**: $500K
- **Project Cap**: $20M
- **Compensation Cap**: $1M (ATL); $500K (BTL)

### Qualified Spend
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.

### Program Guidelines
- **Annual Cap**: $20M
- **Sunset Date**: None
- **Screen Credit**: Yes
- **CPA Audit**: Yes

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

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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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ARIZONA

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

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ARKANSAS

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

HB 1461

Arkansas Film Commission

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

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-30% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Resident ATL: 20%</td>
</tr>
<tr>
<td></td>
<td>Resident BTL: 30%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident ATL: 20%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident BTL: 20%</td>
</tr>
<tr>
<td>Minimum Spend</td>
<td>$200K; $50K (post)</td>
</tr>
<tr>
<td>Compensation Cap</td>
<td>$500K</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>20% of qualified expenditures. Qualified expenditures include development, preproduction, production, and postproduction expenditures incurred in Arkansas.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Sunset Date: June 30, 2029</td>
</tr>
<tr>
<td></td>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td></td>
<td>CPA Audit: No</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Loan-out Registration: No</td>
</tr>
<tr>
<td></td>
<td>Income Tax Withholding:</td>
</tr>
<tr>
<td></td>
<td>- Non-resident: 2.4 - 6.9%</td>
</tr>
<tr>
<td></td>
<td>- Loan-out: None</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
</tbody>
</table>

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**CALIFORNIA**

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

**Eligible Production Types**
- Feature Films
- Scripted Television
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- 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

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<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-25% Tax Credit</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Related Programs</th>
<th>California - Independent</th>
</tr>
</thead>
<tbody>
<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>

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

| 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) |

<table>
<thead>
<tr>
<th>Program Guidelines</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Cap: $330M</td>
</tr>
<tr>
<td>Sunset Date: July 1, 2020</td>
</tr>
<tr>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td>CPA Audit: Yes</td>
</tr>
<tr>
<td>Carry Forward: 5 Years</td>
</tr>
</tbody>
</table>

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

## 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

### Incentive
25% Transferable Tax Credit

### Project Criteria
<table>
<thead>
<tr>
<th>Element</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<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</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>$10M of qualified spend</td>
</tr>
</tbody>
</table>

### Qualified Spend
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

### Program Guidelines
<table>
<thead>
<tr>
<th>Element</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Cap:</td>
<td>$330M</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>
</tr>
<tr>
<td>Carry Forward:</td>
<td>5 Years</td>
</tr>
</tbody>
</table>

### Additional Considerations
Loan-out Registration: No

**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 "jobs ratio" score. $16.5M (5% of annual budget) will be allocated for independent projects each fiscal year.
**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
- 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

### 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>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td><strong>Resident BTL:</strong> 25%</td>
</tr>
<tr>
<td></td>
<td><strong>Non-Resident BTL:</strong> 25%</td>
</tr>
<tr>
<td></td>
<td><strong>Minimum Spend:</strong> $1M per episode</td>
</tr>
<tr>
<td><strong>Qualified Spend</strong></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><strong>Program Guidelines</strong></td>
<td><strong>Sunset Date:</strong> July 1, 2020</td>
</tr>
<tr>
<td></td>
<td><strong>Screen Credit:</strong> Yes</td>
</tr>
<tr>
<td></td>
<td><strong>CPA Audit:</strong> Yes</td>
</tr>
<tr>
<td></td>
<td><strong>Carry Forward:</strong> 5 Years</td>
</tr>
<tr>
<td><strong>Additional Considerations</strong></td>
<td><strong>Loan-out Registration:</strong> No</td>
</tr>
<tr>
<td></td>
<td><strong>Relocating television series:</strong> 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
- 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

- "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 | Rebate
---|---
Project Criteria | 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

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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

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>
</tr>
</thead>
<tbody>
<tr>
<td>Project Cap</td>
<td>$2.5K</td>
</tr>
</tbody>
</table>

**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.
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

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
**COLORADO**

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

**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**
- **HB-12-1286**

**Colorado Office of Film, Television & Media**

Donald Zuckerman, Film Commissioner
1600 Broadway, Suite 2500
Denver, CO 80202
303.892.3840
donald.zuckerman@state.co.us
www.coloradofilm.org

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>20%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>20%</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 (local production company); $1M (out-of-state production company)</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>$1M</td>
</tr>
</tbody>
</table>

| 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: | $2M |
| Sunset Date: | None |
| 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
- Animation
- Video Games
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- Talk Shows
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- Live Events
- Commercials

Location Production Needs

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

Legislation

- Conn. Gen. Stat. § 12-217jj
- CT Film Production Tax Credit Program Regulation
- 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></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>10-30%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>10-30%</td>
</tr>
<tr>
<td>Non-Resident ATL:</td>
<td>10-30%</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
<td>10-30%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$100K-$1M</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>$20M</td>
</tr>
<tr>
<td>Minimum Filming Days:</td>
<td>50% of principal photography</td>
</tr>
</tbody>
</table>

Qualified Spend

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.

Program Guidelines

- Annual Cap: None
- Sunset Date: None
- Screen Credit: Yes
- CPA Audit: Yes
- Carry Forward: 5 Years

Additional Considerations

- Loan-out Registration: Yes
  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.
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
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
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Location Production Needs

- Rural
- Suburban
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- Mountains
- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

% D.C. Law 21-0081 (2016)
Regulation
% § 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>Resident ATL: 30%</td>
</tr>
<tr>
<td></td>
<td>Resident BTL: 30%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident ATL: 10%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident BTL: 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>
</tbody>
</table>

Qualified Spend

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.

Bonus:
- 25% of the company's base infrastructure investment.
- 50% of qualified job training expenditures.

Program Guidelines

- Annual Cap: $4M
- Sunset Date: None
- Screen Credit: Yes

Additional Considerations

Loan-out Registration: No
Subject to available funding.
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>Related Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Incentive Program at this time</td>
<td>Florida - Miami-Dade</td>
</tr>
</tbody>
</table>

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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><strong>Project Criteria</strong></td>
<td></td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$1M</td>
</tr>
<tr>
<td><strong>Project Cap:</strong></td>
<td>$100K (maximum grant allowed)</td>
</tr>
<tr>
<td><strong>Compensation Cap:</strong></td>
<td>$75K</td>
</tr>
</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. |
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>Related Programs</td>
<td>Georgia - Savannah</td>
</tr>
<tr>
<td>Project Criteria</td>
<td>Resident ATL: 20-30%</td>
</tr>
<tr>
<td></td>
<td>Resident BTL: 20-30%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident ATL: 20-30%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident BTL: 20-30%</td>
</tr>
<tr>
<td></td>
<td>Minimum Spend: $500K</td>
</tr>
<tr>
<td></td>
<td>Project Cap: None</td>
</tr>
<tr>
<td></td>
<td>Compensation Cap: $500K (no cap for loan-out)</td>
</tr>
</tbody>
</table>

| 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%               |
GEORGIA

Savannah

EP Services Offered

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

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- 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

Beth Nelson, Film Commissioner
912.447.4159
bnelson@filmsavannah.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>
<tr>
<td>Qualified Spend</td>
<td>Assistants to directors and producers</td>
</tr>
<tr>
<td></td>
<td>Day Players</td>
</tr>
<tr>
<td></td>
<td>Casting fees on Day Players</td>
</tr>
<tr>
<td></td>
<td>Labor</td>
</tr>
<tr>
<td></td>
<td>Background players</td>
</tr>
<tr>
<td></td>
<td>Rentals</td>
</tr>
<tr>
<td></td>
<td>Purchases</td>
</tr>
<tr>
<td></td>
<td>Airfare</td>
</tr>
<tr>
<td></td>
<td>Hotels</td>
</tr>
<tr>
<td></td>
<td>Per Diem</td>
</tr>
<tr>
<td></td>
<td>Casting Fees</td>
</tr>
<tr>
<td></td>
<td>Picture cars</td>
</tr>
<tr>
<td></td>
<td>Parking</td>
</tr>
<tr>
<td></td>
<td>Gas and Oil</td>
</tr>
<tr>
<td></td>
<td>Catering (labor/food)</td>
</tr>
<tr>
<td></td>
<td>Craft Service</td>
</tr>
<tr>
<td></td>
<td>Gratuities</td>
</tr>
<tr>
<td></td>
<td>Animals</td>
</tr>
<tr>
<td></td>
<td>Security/Police</td>
</tr>
<tr>
<td></td>
<td>Healthcare professionals</td>
</tr>
<tr>
<td></td>
<td>Site rentals</td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: $1.3M</td>
</tr>
<tr>
<td></td>
<td>Sunset Date: December 31, 2021</td>
</tr>
<tr>
<td></td>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td></td>
<td>CPA Audit: Yes</td>
</tr>
</tbody>
</table>

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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
- Webisodes
- Talk Shows
- Game Shows
- Live Events
- Commercials

Location Production Needs

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

Legislation

HB 423
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></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>20-25%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>20-25%</td>
</tr>
<tr>
<td>Non-Resident ATL:</td>
<td>20-25%</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
<td>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>
<tr>
<td>Qualified Spend</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Program Guidelines</td>
<td></td>
</tr>
<tr>
<td>Annual Cap:</td>
<td>$50M</td>
</tr>
<tr>
<td>Sunset Date:</td>
<td>December 31, 2025</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>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.</td>
<td></td>
</tr>
</tbody>
</table>

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IDAHO

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Location Production Needs

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

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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](http://www.film.illinois.gov)

### Incentive

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30-45% Transferable Tax Credit</th>
</tr>
</thead>
</table>

### Project Criteria

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Requirements</th>
</tr>
</thead>
<tbody>
<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>
</tbody>
</table>

### Qualified Spend

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.

### Program Guidelines

<table>
<thead>
<tr>
<th>Guidelines</th>
<th>Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Cap</td>
<td>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>
</tbody>
</table>

### Additional Considerations

<table>
<thead>
<tr>
<th>Considerations</th>
<th>Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loan-out Registration</td>
<td>No</td>
</tr>
<tr>
<td>Reality TV</td>
<td>Approved on a case-by-case basis.</td>
</tr>
</tbody>
</table>
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

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

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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## 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

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30-35% Non-Transferable/Non-Refundable</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Resident ATL: 35%</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Resident BTL: 35%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident ATL: 30%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident BTL: 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>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
<th>30% of qualified expenditures. Qualified expenditures must be made from businesses within the Commonwealth of Kentucky.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spend Program</td>
<td>List of Qualified Expenditures</td>
</tr>
<tr>
<td>Guidelines</td>
<td>Bonus: 5% for filming in an &quot;enhanced incentive county&quot;</td>
</tr>
<tr>
<td>Annual Cap:</td>
<td>$100M</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>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
<th>Loan-out Registration: Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Tax Withholding:</td>
<td>Non-resident: 3.5-6%</td>
</tr>
<tr>
<td></td>
<td>Loan-out: 3.5-6%</td>
</tr>
<tr>
<td></td>
<td>The application must be filed at least 30 days before production activity.</td>
</tr>
</tbody>
</table>

The Kentuck 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
## 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
- 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

### Incentive Related Programs

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25-40% Refundable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Louisiana - Jefferson Parish</td>
<td></td>
</tr>
<tr>
<td>Louisiana - Shreveport</td>
<td></td>
</tr>
</tbody>
</table>

### Project Criteria

| Resident ATL | 40% (loan-outs 25%) |
| Resident BTL | 40% (loan-outs 25%) |
| Non-Resident ATL | 25% |
| Non-Resident BTL | 25% |
| Minimum Spend | $300K; $50K (certain local productions) |
| Project Cap | $20M (film); $25M per season (TV) |
| Compensation Cap | $3M per individual (loan-outs included) |

### Qualified Spend

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.

The maximum credit that can be earned by any production is 40% of the base investment.

**Bonus:**
- 5% on films with a production office and at least 60% of principal photography taking place outside of the New Orleans Metro area;
- 5% on certain VFX expenditures;
- 10% for films based upon a screenplay created by a Louisiana resident

### Program Guidelines

| Annual Cap | $150M |
| Sunset Date | June 30, 2025 |
| Screen Credit | Yes |
| CPA Audit | Yes |
| Carry Forward | 5 Years |

### Additional Considerations

- Loan-out Registration: No

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.)
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: 3%</td>
<td></td>
</tr>
<tr>
<td>Resident BTL: 3%</td>
<td></td>
</tr>
<tr>
<td>Minimum Spend: $150K</td>
<td></td>
</tr>
<tr>
<td>Project Cap: $100K</td>
<td></td>
</tr>
<tr>
<td>Qualified Spend</td>
<td></td>
</tr>
<tr>
<td>Bonus: $10K cap increase if both production office and soundstage are in Jefferson Parish.</td>
<td></td>
</tr>
<tr>
<td>Additional Considerations</td>
<td></td>
</tr>
<tr>
<td>Must have either production office or soundstage in Jefferson Parish.</td>
<td></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>
</thead>
</table>
| Project Criteria
Minimum Spend: | $300K |
Project Cap: | $150K |
Compensation Cap: | None |
| Program Guidelines
Annual Cap: | None |
Sunset Date: | None |
Screen Credit: | No |
CPA Audit: | Yes |
| Additional Considerations
Loan-out Registration: | No |
| Production Resources
- Soundstages
- Post Facilities
- Water Tank

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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
- Webisodes
- 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

<table>
<thead>
<tr>
<th>Incentive</th>
<th>5-17% Tax Credit/Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td></td>
</tr>
<tr>
<td>Resident ATL:</td>
<td>12%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>12%</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>$75K</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>$50K</td>
</tr>
<tr>
<td><strong>Qualified Spend</strong></td>
<td></td>
</tr>
<tr>
<td>5% tax credit on non-wage visual media production expenses for pre-production, production, and post-production.</td>
<td></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>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></td>
</tr>
<tr>
<td>Loan-out Registration:</td>
<td>No</td>
</tr>
<tr>
<td>Apply to the Department of Economic and Community Development prior to production.</td>
<td></td>
</tr>
<tr>
<td>Application must follow the legislative guidelines, including being fully financed.</td>
<td></td>
</tr>
<tr>
<td>Programs are administered on a first-come, first-served basis.</td>
<td></td>
</tr>
</tbody>
</table>
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>Project Criteria</td>
<td>Resident BTL: 25-27%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident BTL: 25-27%</td>
</tr>
<tr>
<td></td>
<td>Minimum Spend: $250K</td>
</tr>
<tr>
<td></td>
<td>Project Cap: $10M</td>
</tr>
<tr>
<td></td>
<td>Compensation Cap: $500K</td>
</tr>
<tr>
<td></td>
<td>Minimum Filming Days: 50% of principal photography</td>
</tr>
<tr>
<td>Qualified Spend</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.</td>
</tr>
<tr>
<td></td>
<td>Authorized Direct Costs</td>
</tr>
<tr>
<td></td>
<td>Bonus: 2% for qualified TV series, including pilots or miniseries</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: $11M (FY 2020); $14M (FY 2021); $17M (FY 2022)</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>Additional Considerations</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>
MASSACHUSETTS

EP Services Offered

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

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
- 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 of 2007

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>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>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>
<tr>
<td>Qualified Spend</td>
<td>25% of qualified expenditures. Qualified expenditures include preproduction, production, and post production expenses related directly to the Massachusetts production.</td>
</tr>
<tr>
<td>Bonus:</td>
<td>Sales Tax Exemption available for qualified projects</td>
</tr>
<tr>
<td>Annual Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Sunset Date:</td>
<td>January 1, 2023</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>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>
<tr>
<td>Loan-Out:</td>
<td>5%</td>
</tr>
</tbody>
</table>

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>
<tbody>
<tr>
<td>Related Programs</td>
<td>Minnesota - Austin, Minnesota - Maple Lake</td>
</tr>
</tbody>
</table>
| Project Criteria | Resident ATL: 20-25%
Resident BTL: 20-25%
Non-Resident ATL: 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
Per diem and housing allowances are reimbursable to all paid personnel, both MN resident and non-resident, but only while working in MN.
Application must be certified prior to the start of principal. |

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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>
<tbody>
<tr>
<td>Project Criteria</td>
<td>BTL: 20%</td>
</tr>
<tr>
<td></td>
<td>Minimum Spend: $5K (must come from lodging in Austin, MN)</td>
</tr>
<tr>
<td></td>
<td>Project Cap: $10K</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>This 10% reimbursement can be used in conjunction with Snowbate.</td>
</tr>
</tbody>
</table>

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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>

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## 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
- SB 2603

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

### Incentive
25-35% Rebate

### Project Criteria
<table>
<thead>
<tr>
<th>Qualifier</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<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>
</tbody>
</table>

### Qualified Spend
25% of qualified expenditures. Qualified expenditures include production costs paid to Mississippi vendors and companies.

### Bonus
5% on payroll paid to honorably discharged veterans of the US Armed Forces.

### Program Guidelines
<table>
<thead>
<tr>
<th>Qualifier</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<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>
</tbody>
</table>

### Additional Considerations
- Loan-out Registration: Yes
- Income Tax Withholding:
  - Loan-out: 5%

At least 20% of production crew on payroll must be Mississippi residents. Program is administered on a first-come, first-served basis. 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.
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>Related Programs</td>
<td>Missouri - Kansas City</td>
</tr>
</tbody>
</table>
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:</td>
</tr>
<tr>
<td></td>
<td>$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></td>
<td>• Set entirely in Kansas City</td>
</tr>
<tr>
<td></td>
<td>• Filmed entirely in Kansas City</td>
</tr>
<tr>
<td></td>
<td>• The project has a strong creative connection with Kansas City music, dance, visual art, fine art</td>
</tr>
<tr>
<td></td>
<td>0.5% for one or more testimonial videos on two or more of the following topics:</td>
</tr>
<tr>
<td></td>
<td>• City of Kansas City</td>
</tr>
<tr>
<td></td>
<td>• Experience filming in Kansas City</td>
</tr>
<tr>
<td></td>
<td>• Locations</td>
</tr>
<tr>
<td></td>
<td>• Crew</td>
</tr>
<tr>
<td></td>
<td>• Talent/Cast</td>
</tr>
<tr>
<td></td>
<td>• Amenities - hotel, restaurants, night life, art scene, etc</td>
</tr>
</tbody>
</table>

| Program Guidelines | Annual Cap: $75K |

| Additional Considerations | 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. |

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MONTANA

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. |

<table>
<thead>
<tr>
<th>Bonus</th>
<th>Additional components can increase the credit to a maximum of 35%. Those add-on incentives can include:</th>
</tr>
</thead>
<tbody>
<tr>
<td>- 25% of compensation for Montana resident crews</td>
<td></td>
</tr>
<tr>
<td>- 15% of compensation for non-Montana resident crews</td>
<td></td>
</tr>
<tr>
<td>- 30% of compensation paid to students</td>
<td></td>
</tr>
<tr>
<td>- 20% of ATL compensation per production or TV series season</td>
<td></td>
</tr>
<tr>
<td>- 15% of compensation paid to actors</td>
<td></td>
</tr>
<tr>
<td>- 10% of payments to Montana colleges and universities</td>
<td></td>
</tr>
<tr>
<td>- 10% of all in-studio facility and equipment rental expenditures</td>
<td></td>
</tr>
<tr>
<td>- 5% of expenditures in high poverty counties</td>
<td></td>
</tr>
<tr>
<td>- 25% of post-production wages (not effective until 2021)</td>
<td></td>
</tr>
<tr>
<td>- 5% for Montana screen credit</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Annual Cap: $10M</th>
</tr>
</thead>
<tbody>
<tr>
<td>Screen Credit:</td>
<td>Yes</td>
</tr>
<tr>
<td>CPA Audit:</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
<th>A credit may be transferred only once each year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>The transfer may involve one or more transferees</td>
</tr>
<tr>
<td></td>
<td>A transferee must acquire the credit for a minimum of 85% of its value</td>
</tr>
<tr>
<td></td>
<td>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</td>
</tr>
</tbody>
</table>

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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

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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

- Regulation
- LCB File No. R120-13
- Administrative Guidance
- Transferable Tax Credit Summary

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

<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>
<tr>
<td>Qualified Spend</td>
<td>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.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td></td>
</tr>
<tr>
<td>Annual Cap:</td>
<td>$10M</td>
</tr>
<tr>
<td>Sunset Date:</td>
<td>None</td>
</tr>
<tr>
<td>Screen Credit:</td>
<td>No</td>
</tr>
<tr>
<td>CPA Audit:</td>
<td>Yes</td>
</tr>
<tr>
<td>Carry Forward:</td>
<td>2 Years</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td></td>
</tr>
<tr>
<td>Loan-out Registration:</td>
<td>No</td>
</tr>
<tr>
<td>Application must be submitted prior to start of principal photography. Priority will be given to a qualified production which promotes tourism in NV.</td>
<td></td>
</tr>
</tbody>
</table>
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
- Garden State Film and Digital Media Jobs Act Overview

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/

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30-35% Transferable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td><strong>Resident ATL:</strong> 30-35%</td>
</tr>
<tr>
<td></td>
<td><strong>Resident BTL:</strong> 30-35%</td>
</tr>
<tr>
<td></td>
<td><strong>Non-Resident ATL:</strong> 30-35%</td>
</tr>
<tr>
<td></td>
<td><strong>Non-Resident BTL:</strong> 30-35%</td>
</tr>
<tr>
<td></td>
<td><strong>Minimum Spend:</strong> 60% of total film production expenses in-state or more than $1M in qualified production expenses</td>
</tr>
<tr>
<td></td>
<td><strong>Compensation Cap:</strong> $500K per individual</td>
</tr>
<tr>
<td><strong>Qualified Spend</strong></td>
<td><strong>30%</strong> of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction costs incurred in New Jersey after July 1, 2018.</td>
</tr>
<tr>
<td></td>
<td><strong>Bonus:</strong> 5% on qualified production expenses in the following municipalities: Atlantic, Burlington, Camden, Cape May, Cumberland, Gloucester, Mercer, or Salem County</td>
</tr>
<tr>
<td></td>
<td>2% of the qualified film or digital media production expenses provided that the application is accompanied by a diversity plan; the plan is approved; and the New Jersey Economic Development Authority has verified that the applicant has met or made good faith efforts in achieving the goals stated within the diversity plan</td>
</tr>
<tr>
<td></td>
<td><strong>Annual Cap:</strong> $100M</td>
</tr>
<tr>
<td></td>
<td><strong>Sunset Date:</strong> July 1, 2028</td>
</tr>
<tr>
<td></td>
<td><strong>Screen Credit:</strong> Yes</td>
</tr>
<tr>
<td><strong>Additional Considerations</strong></td>
<td><strong>Income Tax Withholding:</strong> 6.37% from each payment to a loan out company or independent contractor</td>
</tr>
<tr>
<td></td>
<td>Must commence principal photography within 180 days from the original application date or 150 days from the date of application approval</td>
</tr>
<tr>
<td></td>
<td>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</td>
</tr>
</tbody>
</table>
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: 25%</td>
</tr>
<tr>
<td></td>
<td>Resident BTL: 25%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident BTL: 15% (limitations apply)</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: $20M</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>25% of qualified expenditures. Qualified expenditures include direct production costs incurred and subject to taxation in New Mexico.</td>
</tr>
<tr>
<td></td>
<td>Bonus:</td>
</tr>
<tr>
<td></td>
<td>An additional 5% credit is available for standalone pilots intended for series television in New Mexico and series television productions intended for commercial distribution with an order for at least six episodes in a single season.</td>
</tr>
<tr>
<td></td>
<td>An additional 5% credit is available if certain criteria are met regarding the use of qualified production facilities.</td>
</tr>
<tr>
<td></td>
<td>An additional 5% shall be applied for payments for direct production expenditures and postproduction expenditures. For work, services or items provided on location for production of a film or commercial audiovisual product that is in New Mexico but at least sixty miles outside of the exterior boundaries of certain counties.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: $110M</td>
</tr>
<tr>
<td></td>
<td>Sunset Date: None</td>
</tr>
<tr>
<td></td>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>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.</td>
</tr>
</tbody>
</table>
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

Regulation
- Empire State Film Production Tax Credit Program Regulations

New York State Governor’s Office for Motion Picture and Television Development
633 Third Avenue
New York, NY 10017
212.803.2330
filmcredits@esd.ny.gov

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30-40% Refundable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Related Programs</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. Qualified expenditures include production and postproduction costs for tangible property or services used or performed within New York State directly and predominantly on a qualified production.</td>
</tr>
<tr>
<td>Bonus</td>
<td>10% additional credit for BTL labor expenses incurred in certain counties in upstate New York.</td>
</tr>
<tr>
<td>Annual Cap</td>
<td>$420M</td>
</tr>
<tr>
<td>Sunset Date</td>
<td>December 31, 2022</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>Loan-out Registration: No</td>
</tr>
</tbody>
</table>

Application must be submitted before start of principal photography.

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.

New York has introduced a mandatory 0.25% contribution for a workforce development program which will be deducted from all tax credit certificates issued after Jan 1, 2020.

For Animation, see: New York - Post Production
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>Project Criteria</td>
<td>Project Cap:</td>
</tr>
<tr>
<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>
<td></td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>Additional Considerations</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>

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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

633 Third Avenue
New York, NY 10017
212.803.2330
filmcredits@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>
</table>
| Project Criteria | Resident BTL: 30-45%
Non-Resident BTL: 30-45%
Minimum Spend: None
Project Cap: None
Compensation Cap: None
| Qualified Spend | 30% of qualified expenditures. Qualified expenditures include postproduction costs such as, film editing, sound design and effects, and VFX.
Bonus:
For the period 2015-2022, productions with budgets over $500,000 can receive an additional 10% credit on qualified labor expenses incurred in the following counties:
Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautaqua,
Chemung, Chenango, Clinton, Columbia, Cortland, Delaware,
Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Greene, Hamilton,
Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery,
Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego,
Otsego, Putnam, Rensselaer, Saratoga, Schenectady, Schoharie,
Schuyler, Seneca, St. Lawrence, Steuben, Sullivan, Tioga, Tompkins,
Ulster, Warren, Washington, Wayne, Wyoming, or Yates
Note: There is a maximum of $5M per year that can be allocated for the additional 10% on qualified labor expenses
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
| Program Guidelines | Annual Cap: $25M
Sunset Date: December 31, 2022
Screen Credit: Yes
| Additional Considerations | Loan-out Registration: No
A film production company can qualify for the post-production credit if it meets either one or both of the following thresholds:
- Visual Effects and Animation - The qualified VFX/Animation costs incurred at a qualified post-production facility in NYS must EITHER meet or exceed:
  - 20% of the total VFX/Animation costs paid or incurred for VFX/Animation for the qualified film at any post-production facility anywhere; OR
  - $3M
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.
## NORTH CAROLINA

### 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 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

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25% Rebate</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>$3M (film); $1M (TV, per episode); $1M (made-for-TV film)</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>$7M (film); $12M (TV, per season)</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>$1M</td>
</tr>
<tr>
<td><strong>Qualified Spend</strong></td>
<td></td>
</tr>
<tr>
<td>25% of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction costs in North Carolina.</td>
<td></td>
</tr>
<tr>
<td><strong>Program Guidelines</strong></td>
<td></td>
</tr>
<tr>
<td>Annual Cap:</td>
<td>$34M</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><strong>Additional Considerations</strong></td>
<td></td>
</tr>
<tr>
<td>Loan-out Registration:</td>
<td>No</td>
</tr>
<tr>
<td>Income Tax Withholding:</td>
<td>Loan-Out: 4%</td>
</tr>
</tbody>
</table>
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
- Reality Television
- Animation
- Video Games
- Webisodes

Location Production Needs

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

Legislation

- ORC Ann. 122.85
- 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

Incentive
30% Refundable Tax Credit

Project Criteria

<table>
<thead>
<tr>
<th>Resident ATL: 30%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident BTL: 30%</td>
</tr>
<tr>
<td>Non-Resident ATL: 30%</td>
</tr>
<tr>
<td>Non-Resident BTL: 30%</td>
</tr>
<tr>
<td>Minimum Spend: $300K</td>
</tr>
<tr>
<td>Project Cap: None</td>
</tr>
<tr>
<td>Compensation Cap: None</td>
</tr>
</tbody>
</table>

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. |

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OKLAHOMA

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 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>Minimum Spend:</td>
<td>$25K (in-state); $50K (total budget)</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>35% of qualified expenditures. Qualified expenditures include taxable transactions conducted in Oklahoma for a qualified production.</td>
</tr>
<tr>
<td>Bonus:</td>
<td>2% added to total rebate of qualifying expenditures when OK music/recording is utilized in production.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: 88M</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
- 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>
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<tr>
<td>Project Criteria</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>
</tbody>
</table>

Qualified Spend

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%.

Program Guidelines

- Annual Cap: $14M
- Sunset Date: January 1, 2024
- Screen Credit: Yes
- CPA Audit: No

Additional Considerations

Loan-out Registration: Yes

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.
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

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25-30% Transferable Tax Credit</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>25-30%</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
<td>25-30%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>60% of production</td>
</tr>
<tr>
<td>Compensation Cap:</td>
<td>$15M (ATL)</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>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.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: $70M</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: 3 Years</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Loan-out Registration: Yes</td>
</tr>
<tr>
<td></td>
<td>Application must be filed 90 days before start of principal. Application fee for productions spend &gt; $1M = 0.20% of estimated tax credit ($10K Cap.)</td>
</tr>
</tbody>
</table>

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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**
- R.I. Gen. Laws § 44-31.2
- Rules and Regulations for the Certification of Motion Picture Production Tax Credits

**Incentive**
- 30% Transferable Tax Credit

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Resident ATL: 30%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Resident ATL: 30%</td>
<td></td>
</tr>
<tr>
<td>Non-Resident BTL: 30%</td>
<td></td>
</tr>
<tr>
<td>Minimum Spend: $100K</td>
<td></td>
</tr>
<tr>
<td>Project Cap: $7M (can be waived)</td>
<td></td>
</tr>
<tr>
<td>Compensation Cap: None</td>
<td></td>
</tr>
<tr>
<td>Minimum Filming Days: 51% of principal photography</td>
<td></td>
</tr>
</tbody>
</table>

| Qualified Spend | 30% of qualified expenditures. Qualified expenditures include preproduction, production, and post production costs incurred in Rhode Island. |

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Annual Cap: $20M</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sunset Date: June 30, 2027</td>
<td></td>
</tr>
<tr>
<td>Screen Credit: Yes</td>
<td></td>
</tr>
<tr>
<td>CPA Audit: Yes</td>
<td></td>
</tr>
<tr>
<td>Carry Forward: 3 Years</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
<th>Loan-out Registration: Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Tax Withholding:</td>
<td>Loan-out: 3.75%-5.99%</td>
</tr>
</tbody>
</table>

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

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**SOUTH CAROLINA**

**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**
South Carolina Code of Laws Unannotated §12-62;

<table>
<thead>
<tr>
<th>Incentive</th>
</tr>
</thead>
<tbody>
<tr>
<td>20-30% Rebate</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident ATL: 25%</td>
</tr>
<tr>
<td>Resident BTL: 25%</td>
</tr>
<tr>
<td>Non-Resident ATL: 20%</td>
</tr>
<tr>
<td>Non-Resident BTL: 20%</td>
</tr>
<tr>
<td>Minimum Spend: $1M</td>
</tr>
<tr>
<td>Project Cap: None</td>
</tr>
<tr>
<td>Compensation Cap: $1M</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
</tr>
</thead>
<tbody>
<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>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Cap: $15.5M</td>
</tr>
<tr>
<td>Sunset Date: None</td>
</tr>
<tr>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td>CPA Audit: 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:</td>
</tr>
<tr>
<td>- Non-resident: 4-7%</td>
</tr>
<tr>
<td>- Loan-Out: 2%</td>
</tr>
</tbody>
</table>

**South Carolina Film Commission**
Tom Clark, Manager
1205 Pendleton Street, Suite 225
Columbia, SC 29201
803.737.0498
tclark@scprt.com
www.filmsc.com
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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### TENNESSEE

#### 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

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

#### Incentive
| Incentive | 25-30% Grant |

#### Project Criteria
| Resident ATL: | 25-30% |
| Resident BTL: | 25-30% |
| Non-Resident ATL: | 25% (scripted TV series) |
| Non-Resident BTL: | 25% (scripted TV series) |

#### Minimum Spend:
- $200K (film/TV pilot); $500K (scripted TV series/per episode)

#### Compensation Cap:
- $250K per resident (films/TV pilots/scripted TV series); $2M per season for total non-resident compensation (scripted TV series)

#### Qualified Spend
25% of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction costs incurred in Tennessee.

**Bonus:** 5% on Tennessee Resident labor is available for qualified Scripted TV Series projects that include an embedded Filmed in Tennessee logo.

#### Program Guidelines
- Annual Cap: Funding amount determined on an annual basis.
- Sunset Date: None
- Screen Credit: Yes
- CPA Audit: Yes

#### Additional Considerations
- Loan-out Registration: Yes
  - Commercials must broadcast on national or cable networks.
  - Application must be submitted up to 120 days prior to principal photography.
Texas 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

Texas Moving Image Industry Incentive Program Guidelines

Texas Film Commission

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

<table>
<thead>
<tr>
<th>Incentive</th>
<th>5-22.5% Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Related Programs</td>
<td>Texas - San Antonio</td>
</tr>
</tbody>
</table>
| Project Criteria | Resident ATL: 5-20%
Resident BTL: 5-20%
Minimum Spend: $250K
Project Cap: None
Compensation Cap: $1M
Minimum Filming Days: 60% of total shooting days must be local. |
| Qualified Spend  | 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.
Bonus:
2.5% if 25% of production occurs in underutilized or economically distressed areas.
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.
|
| Program Guidelines | Screen Credit: Yes
CPA Audit: Yes |
| Additional Considerations | Loan-out Registration: No
70% of paid crew and 70% of paid cast, including extras, must be Texas residents.
Reality TV and commercials cap out at 12.5%.
Must apply between 120 days to five business days prior to start of principal photography. |
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></td>
</tr>
</tbody>
</table>

- 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)
- Principal production office must be within City of San Antonio city limits
- Primary hotel accommodations must be within City of San Antonio city limits

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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

---

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-25% Refundable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td></td>
</tr>
<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>
<tr>
<td><strong>Qualified Spend</strong></td>
<td>20% of qualified expenditures. Qualified expenditures include direct production expenditures made in Utah that are subject to state taxes.</td>
</tr>
<tr>
<td>Bonus:</td>
<td>5% if a production:</td>
</tr>
<tr>
<td></td>
<td>Will spend at least $1M in Utah</td>
</tr>
<tr>
<td></td>
<td>Hires 75% Utah residents for cast &amp; crew (excluding extras and five principal cast members) or 75% of dollars left in the state (by the production) are spent in rural Utah.</td>
</tr>
<tr>
<td><strong>Program Guidelines</strong></td>
<td></td>
</tr>
<tr>
<td>Annual Cap:</td>
<td>$8.29M</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><strong>Additional Considerations</strong></td>
<td>Loan-out Registration: No</td>
</tr>
</tbody>
</table>
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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VIRGINIA

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

Virginia Film Office

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

<table>
<thead>
<tr>
<th>Incentive</th>
<th>15-40% Refundable Tax Credit/Rebate or Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Resident ATL: 25-35%</td>
</tr>
<tr>
<td></td>
<td>Resident BTL: 25-35%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident ATL: 15%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident BTL: 15%</td>
</tr>
<tr>
<td></td>
<td>Minimum Spend: $250K (tax credit); None (grant)</td>
</tr>
<tr>
<td></td>
<td>Project Cap: None</td>
</tr>
<tr>
<td></td>
<td>Compensation Cap: First $1M counts as qualifying spend</td>
</tr>
<tr>
<td></td>
<td>Minimum Filming Days: 50% on principal photography</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>15% of qualified expenditures. Qualified expenditures include goods and services leased and purchased in Virginia in connection with an eligible production filmed in Virginia.</td>
</tr>
<tr>
<td></td>
<td>Bonus:</td>
</tr>
<tr>
<td></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>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: $6.5M (tax credit); $3M (grant)</td>
</tr>
<tr>
<td></td>
<td>Sunset Date: January 1, 2022</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>Production must be fully funded with a multi-market distribution contract.</td>
</tr>
<tr>
<td></td>
<td>Applications must be approved before start of principal photography. Must go into pre-production within 90 days of approval.</td>
</tr>
</tbody>
</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

## Legislation
- **RCW 43.365.020**
- Administrative Guidance

## Program Guidelines
- **Incentive**: 15-35% Rebate

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Resident ATL: 30-35%</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Resident BTL: 30-35%</td>
</tr>
<tr>
<td></td>
<td>Non-Resident BTL: 15%</td>
</tr>
<tr>
<td>Minimum Spend: $500K (film); $300K (TV)</td>
<td></td>
</tr>
<tr>
<td>Project Cap: None</td>
<td></td>
</tr>
<tr>
<td>Compensation Cap: $50K (non-resident labor)</td>
<td></td>
</tr>
<tr>
<td>Minimum Filming Days: None</td>
<td></td>
</tr>
</tbody>
</table>

| Qualified Spend           | 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. |

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Annual Cap: $3.5M</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sunset Date: July 1, 2027</td>
</tr>
<tr>
<td>Screen Credit: Yes</td>
<td></td>
</tr>
<tr>
<td>CPA Audit: No</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
<th>Loan-out Registration: No</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>To qualify for funding, each project must at minimum meet the following:</td>
</tr>
<tr>
<td></td>
<td>• A Washington resident must hold at least one of the following positions: Director, Producer, screenwriter.</td>
</tr>
<tr>
<td></td>
<td>• 75% of the paid labor force on a production must be Washington residents.</td>
</tr>
<tr>
<td></td>
<td>• 85% of all production days must take place in Washington State.</td>
</tr>
</tbody>
</table>

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.
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/

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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

---

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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>
<tr>
<td>Additional Considerations</td>
<td>A sum of EUR 100,000 is reserved for production discounts for 2018 – 2020.</td>
</tr>
<tr>
<td></td>
<td>The production must have financing of at least 65% of the total costs in place.</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td>Applications are handled on a first come, first served basis.</td>
</tr>
<tr>
<td></td>
<td>Annual cap varies from year to year.</td>
</tr>
</tbody>
</table>

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ALBERTA
Canadian Content

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 Media Fund
140 Whitemud Crossing
4211 - 106 Street
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Canada
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Toll Free: 1.888.813.1738
Email: info@albertafilm.ca

Alberta Film Commissioner
Tel: 780.422.8581
Email: Mark.ham@gov.ab.ca

<table>
<thead>
<tr>
<th>Incentive</th>
<th>22% Refundable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Related Programs</td>
<td>Alberta - Production Service</td>
</tr>
</tbody>
</table>

Additional Considerations
The Screen-Based Production Grant program has been discontinued and is replaced by a 22 % refundable tax credit. Programs details will be released in early 2020.

Stackable with Federal credit
- The above noted provincial incentive is stackable with Canada's Federal Tax Incentive which is 25% of 'qualifying Canadian labour expenditures', defined as the lesser of (i) actual labour expenditures, and (ii) 60 % of 'Production Costs less Assistance' ('Assistance' includes any provincial incentives that are directly attributable to the Production).
Alberta Production Service

**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 Media Fund**
140 Whitemud Crossing
4211 - 106 Street
Edmonton, Alberta T6J 6L7
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Tel: 780.422.8584
Toll Free: 1.888.813.1738
Email: info@albertafilm.ca

**Alberta Film Commissioner**
Tel: 780.422.8581
Email: Mark.ham@gov.ab.ca

<table>
<thead>
<tr>
<th>Incentive</th>
<th>22% Refundable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Related Programs</strong></td>
<td>Alberta - Canadian Content</td>
</tr>
</tbody>
</table>

**Additional Considerations**
The Screen-Based Production Grant program has been discontinued and is replaced by a 22% refundable tax credit. Programs details will be released in early 2020.

Stackable with Federal credit
- The above noted provincial incentive is stackable with Canada's Federal Tax Incentive which is 16% of qualifying Canadian labour expenditures net of 'assistance' ('assistance' includes any provincial incentives that are directly attributable to qualifying labour spend).
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

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www.ausfilm.com.au

<table>
<thead>
<tr>
<th>Incentive Programs</th>
<th>Related Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td></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.

<table>
<thead>
<tr>
<th>Production Resources</th>
<th>Studios</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Soundstages</td>
</tr>
<tr>
<td></td>
<td>Water tanks</td>
</tr>
</tbody>
</table>

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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

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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

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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</td>
<td>Required: Yes</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Qualified Spend</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Subject to specific circumstances of the project.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Screen Credit: Yes</td>
</tr>
<tr>
<td></td>
<td>CPA Audit: Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Can be combined with federal Australia incentives.</td>
</tr>
<tr>
<td></td>
<td>Applicants will be notified of a decision generally no more than eight weeks from receipt of the application.</td>
</tr>
</tbody>
</table>

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# 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**

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- nick.herd@ausfilm.com.au
- www.ausfilm.com.au

## Incentive Table

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td>Minimum Spend: A$500K</td>
</tr>
<tr>
<td><strong>Qualified Spend</strong></td>
<td>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:</td>
</tr>
<tr>
<td></td>
<td>creation of audio or visual effects</td>
</tr>
<tr>
<td></td>
<td>editing and mixing of audio and visual effects</td>
</tr>
<tr>
<td></td>
<td>activities that are reasonably related to these activities</td>
</tr>
<tr>
<td></td>
<td>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</td>
</tr>
<tr>
<td><strong>Program Guidelines</strong></td>
<td>Annual Cap: None</td>
</tr>
<tr>
<td></td>
<td>Sunset Date: None</td>
</tr>
<tr>
<td></td>
<td>Cultural Test: No</td>
</tr>
<tr>
<td><strong>Additional Considerations</strong></td>
<td>Can be combined with state, territory, and local government incentives.</td>
</tr>
<tr>
<td></td>
<td>A producer may access only one of the Australian Government offsets for each eligible project.</td>
</tr>
<tr>
<td></td>
<td>Productions do not need to be filmed in Australia.</td>
</tr>
<tr>
<td></td>
<td>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)</td>
</tr>
<tr>
<td></td>
<td>The applicant must be responsible for all the activities that were necessary for PDV production in Australia</td>
</tr>
</tbody>
</table>

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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

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<table>
<thead>
<tr>
<th>Incentive</th>
<th>20-40% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria Minimum Spend:</td>
<td>A$500K(film/episode); A$1M (season)</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>Producer Offset QAPE generally covers the production expenditure for the film or TV program in relation to:</td>
</tr>
<tr>
<td>Program Guidelines Annual Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Sunset Date:</td>
<td>None</td>
</tr>
<tr>
<td>Production Resources</td>
<td>Can be combined with state, territory, and local government incentives.</td>
</tr>
<tr>
<td></td>
<td>A producer may access only one of the Australian Government offsets for each eligible project.</td>
</tr>
<tr>
<td></td>
<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
- 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

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www.screenqueensland.com.au

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

Project Criteria

- Minimum Spend: $3.5M AUD
- Project Cap: None
- Compensation Cap: None

Qualified Spend

- Expenditures must be local and taxable in Queensland.
- Above-the-Line
- Below-the-Line
- Select Fringes
- Workers Comp/Handling Fees
- Equipment
- Post
- Travel (within jurisdiction)
- Travel (outside of jurisdiction)

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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AUSTRALIA - SOUTH 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

% Screen Production Investment Guidelines

South Australia Film Corporation

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

<table>
<thead>
<tr>
<th>Incentive</th>
<th>10% 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>Project Cap: $300K AUD (documentaries)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
</tr>
</thead>
<tbody>
<tr>
<td>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:</td>
</tr>
<tr>
<td>10% rebate on Post-production, Digital, and VFX</td>
</tr>
<tr>
<td>4.95% Payroll Tax Exemption</td>
</tr>
</tbody>
</table>

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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
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joe.brinkmann@film.vic.gov.au
www.film.vic.gov.au

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

**Screenwest**
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info@screenwest.com.au
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www.filminwesternaustralia.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td><strong>Project Cap:</strong> Varies by project</td>
</tr>
<tr>
<td><strong>Qualified Spend</strong></td>
<td>Base funding is calculated on 10% of the Qualifying Western Australian Expenditure of a project.</td>
</tr>
<tr>
<td>ATL costs, including:</td>
<td></td>
</tr>
<tr>
<td>- Story and Script Costs</td>
<td></td>
</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>
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<tr>
<td>- Equipment and stores</td>
<td></td>
</tr>
<tr>
<td>- Travel and transport</td>
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</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

**Co-Productions:**
Canada, China, France, Germany, Ireland, Israel, Italy, Korea, New Zealand, South Africa, Singapore, and the United Kingdom

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

Location Austria - The National Film Commission
Arie Bohrer, Film Commissioner
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<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</td>
</tr>
<tr>
<td></td>
<td>Cultural Test: Yes</td>
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</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
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- 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 for Foreign Investments

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michela.ritondo@minfin.fed.be
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---

<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>
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</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least 70% of expenses must be directly linked to the production.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Eligible expenses include but are not limited to:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Above-the-Line</td>
</tr>
<tr>
<td>• Below-the-Line</td>
</tr>
<tr>
<td>• Equipment</td>
</tr>
<tr>
<td>• Travel</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations Co-Productions:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canada, China, Israel, Switzerland, and Morocco. Others are being negotiated.</td>
</tr>
</tbody>
</table>
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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(Brazilian attorneys)
Fabio Cesnik, Partner/Attorney
11111 Santa Monica Boulevard, Suite 500
Los Angeles, CA, 90025
+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>Co-Productions:</td>
</tr>
<tr>
<td>- Formal Treaties: Germany,</td>
<td></td>
</tr>
<tr>
<td>Argentina, Canada, Italy,</td>
<td></td>
</tr>
<tr>
<td>Israel, India, Chile,</td>
<td></td>
</tr>
<tr>
<td>Spain, France, Portugal,</td>
<td></td>
</tr>
<tr>
<td>Venezuela, UK, Latin</td>
<td></td>
</tr>
<tr>
<td>American Multi-lateral</td>
<td></td>
</tr>
<tr>
<td>Coproduction Treaty;</td>
<td></td>
</tr>
<tr>
<td>- Without a Treaty: Minimum</td>
<td></td>
</tr>
<tr>
<td>40% rights must be owned by</td>
<td></td>
</tr>
<tr>
<td>a Brazilian independent</td>
<td></td>
</tr>
<tr>
<td>production company, and</td>
<td></td>
</tr>
<tr>
<td>minimum two-thirds cast and</td>
<td></td>
</tr>
<tr>
<td>main crew must be either</td>
<td></td>
</tr>
<tr>
<td>Brazilian citizens or</td>
<td></td>
</tr>
<tr>
<td>legal residents for a</td>
<td></td>
</tr>
<tr>
<td>minimum of 3 years.</td>
<td></td>
</tr>
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</table>

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

© 2020 Entertainment Partners. All Rights Reserved.
BRITISH COLUMBIA Canadian Content

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
- Film Incentive BC

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>35% Refundable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Related Programs</td>
<td>British Columbia - Production Service</td>
</tr>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: None</td>
</tr>
<tr>
<td></td>
<td>Project Cap:</td>
</tr>
<tr>
<td></td>
<td>Project labour caps at 60 % of production costs net of assistance.</td>
</tr>
<tr>
<td></td>
<td>Compensation Cap: None</td>
</tr>
<tr>
<td></td>
<td>Minimum Filming Days: None</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>Bonus:</td>
</tr>
<tr>
<td></td>
<td>Digital Animation or Visual Effects (DAVE) Credit: 16% of qualifying DAVE labour;</td>
</tr>
<tr>
<td></td>
<td>Regional Tax Credit: 12.5% of qualifying BC &quot;regional&quot; labour when &gt; 50% of BC principal photography is done outside Vancouver area (pro-ratio number of regional days by total BC days), minimum 5 regional days required;</td>
</tr>
<tr>
<td></td>
<td>Distant Location Credit: 6% of qualifying BC &quot;distant&quot; labour (calculated by pro-rating number of days shot in &quot;distant location&quot; by total BC days; must first qualify for Regional Tax Credit);</td>
</tr>
<tr>
<td></td>
<td>Training Tax Credit: 30% of amount paid to a BC-based individual registered in an approved training program (credit capped at 3% of qualifying BC labour expenditures).</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>CPA Audit: Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Stackable with Federal credit</td>
</tr>
<tr>
<td></td>
<td>The above noted provincial incentive is stackable with Canada's Federal Tax Incentive which is 25% of 'qualifying Canadian labour expenditures', defined as the lesser of (i) actual labour expenditures, and (ii) 60% of 'Production Costs less Assistance' ('Assistance' includes any provincial incentives that are directly attributable to the Production).</td>
</tr>
</tbody>
</table>

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BRITISH COLUMBIA
Production Service

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

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>
</tr>
</thead>
<tbody>
<tr>
<td>Related Programs</td>
<td>British Columbia - Canadian Content</td>
</tr>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: $1M CAD (film); $200K CAD (TV per episode &gt; 30 mins); or $100K CAD (TV per episode &lt; 30 mins)</td>
</tr>
<tr>
<td></td>
<td>Project Cap: None</td>
</tr>
<tr>
<td></td>
<td>Compensation Cap: None</td>
</tr>
<tr>
<td></td>
<td>Minimum Filming Days: None</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>Bonus:</td>
</tr>
<tr>
<td></td>
<td>Digital Animation or Visual Effects (DAVE) Credit: 16% of qualifying labour for local digital animation, VFX, and post production.</td>
</tr>
<tr>
<td></td>
<td>Regional Tax Credit: 6% of qualifying BC &quot;regional&quot; labour when &gt; 50% of BC principal photography is done outside Vancouver area (pro-rate number of regional days by total BC days), minimum 5 regional days required.</td>
</tr>
<tr>
<td></td>
<td>Distant Location Credit: 6% of qualifying BC &quot;distant&quot; labour (calculated by pro-rating number of days shot in &quot;distant location&quot; by total BC days; must first qualify for Regional Tax Credit).</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: None</td>
</tr>
<tr>
<td></td>
<td>Sunset Date: None</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Stackable with Federal credit</td>
</tr>
<tr>
<td></td>
<td>The above noted provincial incentive is stackable with Canada's Federal Tax Incentive which is 16% of qualifying Canadian labour expenditures net of 'assistance' (‘assistance’ includes any provincial incentives that are directly attributable to qualifying labour spend).</td>
</tr>
</tbody>
</table>

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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

Administrative Guidance

- Application guidelines - Film or Video Production Services Tax Credit

Canadian Audio-Visual Certification Office

Department of Canadian Heritage
Canadian Audio-Visual Certification Office
25 Eddy Street, 8th Floor
Gatineau, Quebec K1A 0M5
819-934-9830
PCH.bcpac-cavco.PCH@canada.ca
https://www.canada.ca/en/canadian-heritage/services/funding/cavco-tax-credits.html

<table>
<thead>
<tr>
<th>Incentive</th>
<th>16% Refundable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: $1M CAD (film); $200K CAD (TV per episode &gt; 30 mins); or $100K CAD (TV per episode ≤ 30 mins)</td>
</tr>
<tr>
<td>Project Cap</td>
<td>None</td>
</tr>
<tr>
<td>Compensation Cap</td>
<td>None</td>
</tr>
<tr>
<td>Minimum Filming Days</td>
<td>None</td>
</tr>
<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>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Incentive is stackable with the Provincial tax credits in Canada.</td>
</tr>
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</table>
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>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: $2M</td>
</tr>
<tr>
<td></td>
<td>Project Cap: $3M</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>30% on expenses made in Chile during production and post-production, including but not limited to:</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: $2M</td>
</tr>
<tr>
<td></td>
<td>- Resident BTL</td>
</tr>
<tr>
<td></td>
<td>- Air Travel</td>
</tr>
<tr>
<td></td>
<td>- Insurance</td>
</tr>
<tr>
<td></td>
<td>- Equipment purchased or rented in Chile</td>
</tr>
</tbody>
</table>

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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>No Incentive Program at this time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Related Programs</td>
<td>Hong Kong</td>
</tr>
<tr>
<td></td>
<td>Qingdao</td>
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</tbody>
</table>
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 CPA Audit: Yes</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 (H AVC)**
Hrvoje Hribar, Chief Executive  
+385.(0)1.6041.080  
filmingincroatia@havc.hr  
www.havc.hr

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

**Project Criteria**

**Minimum Spend:**  
- 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)

**Qualified Spend**

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:
- Above-the-line  
- Below-the-line  
- Equipment  
- Travel  
- Post  
- Other

**Bonus:**  
Additional 5% for productions in regions with below average development.

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

**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>25-35% Tax Credit/Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: €200K (features); €100K (TV); €50K (documentaries)</td>
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<tr>
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<td>Project Cap: €650K</td>
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<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>
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<tr>
<td></td>
<td>- Accommodation</td>
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<tr>
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<td>- Air Travel</td>
</tr>
<tr>
<td></td>
<td>- Catering</td>
</tr>
<tr>
<td></td>
<td>- Equipment and Grip Rental</td>
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<tr>
<td></td>
<td>- Acquisition of Props</td>
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<tr>
<td></td>
<td>- Transportation</td>
</tr>
<tr>
<td></td>
<td>- Insurance</td>
</tr>
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<td></td>
<td>- Per Diems</td>
</tr>
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<td></td>
<td>- Post</td>
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<td>Program Guidelines</td>
<td>Annual Cap: €1.5M</td>
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<td>Sunset Date: December 2020</td>
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<td></td>
<td>CPA Audit: Yes</td>
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<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
Pavlína Žípková, Film Commissioner
+420 603 554 044
pavlina@filmcommission.cz
www.filmcommission.cz

### Incentive
- **20% Rebate**
- **Local Production Company Required**: Yes

### Project Criteria
- **Minimum Spend**:
  - CZK 15M (film)
  - CZK 8M (TV)
  - CZK 2M (documentaries)

### 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.

### Program Guidelines
- **Annual Cap**: CZK 800M
- **Sunset Date**: None
- **Screen Credit**: No
- **CPA Audit**: Yes
- **Cultural Test**: Yes

### 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.
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>
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<td>Local Production Company Required</td>
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<table>
<thead>
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<th>Project Criteria</th>
<th>Minimum Spend: USD $500K</th>
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<td>Project Cap:</td>
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</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
<th>Above-the-Line</th>
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</thead>
<tbody>
<tr>
<td>Below-the-Line</td>
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</tr>
<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>
<td></td>
</tr>
<tr>
<td>Post</td>
<td></td>
</tr>
<tr>
<td>Travel (within and outside jurisdiction)</td>
<td></td>
</tr>
<tr>
<td>Shipping (within jurisdiction)</td>
<td></td>
</tr>
<tr>
<td>Hotel</td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td></td>
</tr>
<tr>
<td>Legal Fees</td>
<td></td>
</tr>
<tr>
<td>Food/Catering/Entertainment</td>
<td></td>
</tr>
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</table>

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

<table>
<thead>
<tr>
<th>Additional Considerations</th>
<th>Loan-out Registration: Yes</th>
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</thead>
<tbody>
<tr>
<td>Income Tax Withholding:</td>
<td>27%</td>
</tr>
<tr>
<td>Application must be filed 30 days prior.</td>
<td></td>
</tr>
<tr>
<td>Co-Productions:</td>
<td>Canada and Spain</td>
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<table>
<thead>
<tr>
<th>Production Resources</th>
<th>Film and TV facilities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Water Tank with natural ocean horizons and blue screen capabilities</td>
</tr>
</tbody>
</table>

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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://filmestonia.eu/

Incentive
20-30% Rebate

Project Criteria
Minimum Spend: €1M (film); €200K (TV)

Additional Considerations
30% if the Estonian production stage team has hired at least two creative employees who are tax residents of Estonia.
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

| Incentive          | 75% Rebate
|--------------------|-----------------
| Local Production Company Required | Yes |

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Minimum Spend: $250K FJD (total Fiji expenditure)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Project Cap: $15M FJD</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
<th>Total Fiji Expenditure means the production expenditure on goods and services purchased from and paid to a Fiji resident.</th>
</tr>
</thead>
</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>
<tr>
<td></td>
<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>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>Project Criteria</td>
<td></td>
</tr>
<tr>
<td>Minimum Spend</td>
<td>€250K</td>
</tr>
<tr>
<td>Project Cap</td>
<td>€30M</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td></td>
</tr>
<tr>
<td>Annual Cap</td>
<td>None</td>
</tr>
<tr>
<td>Sunset Date</td>
<td>2022</td>
</tr>
<tr>
<td>Cultural Test</td>
<td>Yes</td>
</tr>
<tr>
<td>Production Resources</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. Gamsakhurda 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></td>
<td>Local Production Company Required: Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Minimum Spend:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>500K GEL (film and TV); 300K GEL (documentary, reality, and commercials)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
<th>Qualified expenditure basically includes local costs directly related to production and paid to local companies.</th>
</tr>
</thead>
<tbody>
<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>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Bonus</th>
<th>2-5% awarded to completed productions based on the inclusion of Georgian elements.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Selective funding awarded to productions filming in Adjara region.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Cultural Test: No</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
<th>The request for additional 2-5% cash rebate has to be submitted within two years, but the production has to be completed and released already.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Production Resources</th>
<th>Soundstages</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Post Facilities</td>
</tr>
<tr>
<td></td>
<td>Crew</td>
</tr>
</tbody>
</table>

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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>
</tbody>
</table>

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

| Qualified Spend   | 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. |

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Annual Cap: €10M (GMPF); €50M (DFFF); €75M (DFFF II)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Screen Credit</td>
<td>No</td>
</tr>
<tr>
<td>Cultural Test</td>
<td>Yes</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.
**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
+30 214 4022 503
communication@ekome.media

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>

**Project Criteria**

**Minimum Spend:**
- €100K (features; animated features)
- €30K (TV per episode)
- €100K (TV per series)
- €100K (documentaries)
- €60K (video games)

**Program Guidelines**

**Annual Cap:** €75M thru 2022

**Cultural Test:** Yes

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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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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

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: Yes</td>
<td></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

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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

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

<table>
<thead>
<tr>
<th>Qualified Spend</th>
<th>Payments pertaining to employees and contractors are only to be included in production costs if they are verifiably taxable in Iceland.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Annual Cap: None</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sunset Date: December 31, 2021</td>
</tr>
<tr>
<td>Screen Credit: No</td>
<td></td>
</tr>
<tr>
<td>CPA Audit: No</td>
<td></td>
</tr>
<tr>
<td>Cultural Test: Yes</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
</tr>
</thead>
<tbody>
<tr>
<td>When more than 80% of the total production cost of a motion picture or television program is incurred in Iceland, the reimbursement is calculated on the basis of the total production cost incurred within the European Economic Area.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Production Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Soundstage</td>
</tr>
<tr>
<td>Post Facilities</td>
</tr>
<tr>
<td>Crew Depth</td>
</tr>
</tbody>
</table>

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INDIA

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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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>
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<tbody>
<tr>
<td>Local Production Company Required</td>
<td>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>Project Cap</td>
<td>€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>Bonus</td>
<td>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>Sunset Date</td>
<td>December 31, 2024</td>
</tr>
<tr>
<td>Cultural Test</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
<th>The tax credit has a &quot;per project&quot; cao 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>
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><strong>Project Criteria</strong></td>
<td>Minimum Spend: NIS 4M-8M</td>
</tr>
<tr>
<td></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
- Webisodes
- 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>Qualified Spend</td>
<td>30% of Italian spend. Italian spend is considered all production expenses incurred in Italy through an Italian Production Service company and are not to exceed 75% of the overall budget. Expenses incurred through and paid by the Italian Production Service company in another EU member state are to be treated as Italian spend, up to a maximum of 1/6 of the overall Italian spend.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Cultural Test: 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</td>
<td>Yes</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/

| Incentive                  | 20-25% Rebate
|----------------------------|----------------
| Local Production Company Required | Yes

| 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.

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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>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Minimum Spend: €43K</th>
</tr>
</thead>
<tbody>
<tr>
<td>Qualified Spend</td>
<td>At least 80% of Lithuanian production costs have to be spent in Lithuania.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Sunset Date: December 31, 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cultural Test</td>
<td>Yes</td>
</tr>
</tbody>
</table>

| Additional Considerations | Producers can apply at any time during the year. |
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

| Incentive | 20% Rebate |
| Local Production Company Required: Yes |

| Project Criteria | Minimum Spend: €100K |

| Qualified Spend |
| Eligible expenditures include, but are not limited to: |
- Resident Labor
- Equipment
- Prep
- Post

| 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>

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Minimum Spend: 5M MYR (film); 1.5M MYR (post); 385K MYR (TV)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compensation Cap</td>
<td>7.5M MYR</td>
</tr>
</tbody>
</table>

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

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

| 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>25 - 40% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: €100K (€200K overall budget)</td>
</tr>
<tr>
<td></td>
<td>Compensation Cap: None</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>30% on all eligible expenditure on qualified production (excluding animation).</td>
</tr>
<tr>
<td></td>
<td>The Commissioner has the discretion to award an additional 10% based on Maltese cultural elements:</td>
</tr>
<tr>
<td></td>
<td>• 5% - Malta features as Malta or local usage of facilities</td>
</tr>
<tr>
<td></td>
<td>• 5% - Maximization of local resources</td>
</tr>
<tr>
<td></td>
<td>25% on all eligible animation/VFX expenditure.</td>
</tr>
<tr>
<td></td>
<td>The Commissioner has the discretion to award an additional 15% based on Maltese cultural elements and on the maximization of local resources.</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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## Manitoba Canadian Content

### 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
- Manitoba Film and Video Production Tax Credit

### Manitoba Film and Music
Suite 410 - 93 Lombard Avenue
Winnipeg, MB, Canada, R3B 3B1
Phone: (204) 947-2040
Fax: (204) 956-5261
Email: info@mbfilmmusic.ca
https://mbfilmmusic.ca/en/film/programs

**Rachel Rusen Margolis**
Chief Executive Officer & Film Commissioner
(204) 947-2040
rachel@mbfilmmusic.ca

### Incentive
- 30-45% Refundable Tax Credit

### Related Programs
- Manitoba - Production Service

### Project Criteria
- **Minimum Spend:** None
- **Project Cap:** None
- **Compensation Cap:** None
- **Minimum Filming Days:** None

### Qualified Spend
- **Bonus:**
  - Frequent Filming Credit: 10% of qualifying MB labour expenditures on third film shot within 2-year period (speak to Entertainment Partners about how one can access this bonus through them or through companies which have frequent filming status)
  - Producer Credit: 5% of qualifying MB labour expenditures for productions where a MB resident receives credit as a Producer.
  - Regional Tax Credit: 5% of qualifying MB labour expenditures if 50% of MB production days shot at least 35 km from center of Winnipeg.

### Program Guidelines
- **Annual Cap:** None
- **Sunset Date:** None

### Additional Considerations
- Stackable with Federal credit.
- The above noted provincial incentive is stackable with Canada's Federal Tax Incentive which is 25% of 'qualifying Canadian labour expenditures', defined as the lesser of (i) actual labour expenditures, and (ii) 60% of 'Production Costs less Assistance' ('Assistance' includes any provincial incentives that are directly attributable to the Production).

  “Deeming Provision” – MB labour can include labour paid to non-MB residents who work in technical, below-the-line positions, to a maximum of 30% of total actual MB labour expenditures if 2 MB residents trained per non-resident; non-residents do not have to deliver the training.

  Positions to be deemed as eligible MB labour must be identified and communicated to Manitoba Film & Music before start of principal photography.

  25% of salaries and wages paid by production company must be paid to eligible MB employees for work performed in MB.
MANITOBA Production Service

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

**Manitoba Film and Video Production Tax Credit**

Manitoba Film and Music

Suite 410 - 93 Lombard Avenue
Winnipeg, MB, Canada, R3B 3B1
Phone: (204) 947-2040
Fax: (204) 956-5261
Email: info@mbfilmmusic.ca
https://mbfilmmusic.ca/en/film/programs

Rachel Rusen Margolis
Chief Executive Officer & Film Commissioner
(204) 947-2040
rachel@mbfilmmusic.ca

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30-45% Refundable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Related Programs</td>
<td>Manitoba - Canadian Content</td>
</tr>
<tr>
<td>Project Criteria</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></td>
<td>Minimum Filming Days: None</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>Bonus:</td>
</tr>
<tr>
<td></td>
<td>- Frequent Filming Credit: 10% of qualifying MB labour expenditures on third film shot within 2-year period (speak to Entertainment Partners about how one can access this bonus through them or through companies which have frequent filming status)</td>
</tr>
<tr>
<td></td>
<td>- Producer Credit: 5% of qualifying MB labour expenditures for productions where a MB resident receives credit as a Producer.</td>
</tr>
<tr>
<td></td>
<td>- Regional Tax Credit: 5% of qualifying MB labour expenditures if 50% of MB production days shot at least 35 km from center of Winnipeg.</td>
</tr>
</tbody>
</table>

| Program Guidelines | Annual Cap: None |
| | Sunset Date: None |
| Additional Considerations | Stackable with Federal credit. |
| | - The above noted provincial incentive is stackable with Canada’s Federal Tax Incentive which is 16% of qualifying Canadian labour expenditures net of ‘assistance’ (‘assistance’ includes any provincial incentives that are directly attributable to qualifying labour spend). |
| | “Deeming Provision” – MB labour can include labour paid to non-MB residents who work in technical, below-the-line positions, to a maximum of 30% of total actual MB labour expenditures if 2 MB residents trained per non-resident; non-residents do not have to deliver the training. |
| | Positions to be deemed as eligible MB labour must be identified and communicated to Manitoba Film & Music before start of principal photography. |
| | 25% of salaries and wages paid by production company must be paid to eligible MB employees for work performed in MB. |
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 Drepaul-Seemundun, Investment Executive
+230.212.2112
filmdevelopment@investmauritius.com
www.filminmauritius.com

<table>
<thead>
<tr>
<th>Incentive</th>
<th>30-40% Rebate</th>
</tr>
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<tbody>
<tr>
<td>Project Criteria</td>
<td></td>
</tr>
<tr>
<td>ATL: 40%</td>
<td></td>
</tr>
<tr>
<td>BTL: 40%</td>
<td></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></td>
</tr>
<tr>
<td>Annual Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Screen Credit:</td>
<td>No</td>
</tr>
<tr>
<td>CPA Audit:</td>
<td>Yes</td>
</tr>
<tr>
<td>Cultural Test:</td>
<td>No</td>
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</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>
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<tr>
<td>Local Production Company Required</td>
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<table>
<thead>
<tr>
<th>Additional Considerations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Co-Productions:</td>
</tr>
<tr>
<td>Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, Honduras, Panama, Peru, Portugal, Puerto Rico, Uruguay.</td>
</tr>
</tbody>
</table>
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></td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>$1M</td>
</tr>
<tr>
<td>Minimum Filming Days:</td>
<td>18 days</td>
</tr>
<tr>
<td></td>
<td>(set construction and principal photography)</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td></td>
</tr>
<tr>
<td>10% on qualifying international spend.</td>
<td></td>
</tr>
<tr>
<td>Qualifying Moroccan expenditures shall not exceed 90% of the total Moroccan budget.</td>
<td></td>
</tr>
<tr>
<td>Program Guidelines</td>
<td></td>
</tr>
<tr>
<td>Annual Cap:</td>
<td>$11.3M</td>
</tr>
<tr>
<td>CPA Audit:</td>
<td>Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td></td>
</tr>
<tr>
<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>
<td></td>
</tr>
</tbody>
</table>
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
+31.629.925.263
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></td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>€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></td>
</tr>
<tr>
<td>Annual Cap:</td>
<td>€19.25M</td>
</tr>
<tr>
<td>Cultural Test:</td>
<td>Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td></td>
</tr>
<tr>
<td></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 BRUNSWICK Canadian Content

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
NB Film, Television & New Media Industry Support Program – Production Incentive

NB Tourism, Heritage and Culture
Film Commission:
Arts and Cultural Industries (Branch)
20 McGloin Street, Floor: 4
Fredericton, NB, E3A 5T8
(506) 453-3115
culture@gnb.ca

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25-40% Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Related Programs</td>
<td>New Brunswick - Production Service</td>
</tr>
<tr>
<td>Project Criteria</td>
<td>Project Cap: per project maximums apply (varies by genre); production companies capped at $1M CAD support per fiscal year</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>CPA Audit: Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Stackable with Federal credit</td>
</tr>
</tbody>
</table>
- The above noted provincial incentive is stackable with Canada's Federal Tax Incentive which is 25% of 'qualifying Canadian labour expenditures', defined as the lesser of (i) actual labour expenditures, and (ii) 60% of 'Production Costs less Assistance' ('Assistance' includes any provincial incentives that are directly attributable to the Production).
50% of total BTL production costs must be spent in NB.
25% of all labour must be must be NB-based.
All projects must be submitted by April 30.

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NEW BRUNSWICK Production Service

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
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- Lakes/Rivers
- Deserts
- Forests
- City

Administrative Guidance
- NB Film, Television & New Media Industry Support Program – Production Incentive

NB Tourism, Heritage and Culture

Film Commission:
Arts and Cultural Industries (Branch)
20 McGloin Street, Floor: 4
Fredericton, NB, E3A 5T8
(506) 453-3115
culture@gnb.ca

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<tbody>
<tr>
<td>Related Programs</td>
<td>New Brunswick - Canadian Content</td>
</tr>
<tr>
<td>Project Criteria</td>
<td>Project Cap: per project maximums apply (varies by genre); production companies capped at $1M CAD support per fiscal year</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>CPA Audit: Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Stackable with Federal credit</td>
</tr>
<tr>
<td></td>
<td>The above noted provincial incentive is stackable with Canada's Federal Tax Incentive which is 16% of qualifying Canadian labour expenditures net of 'assistance' ('assistance' includes any provincial incentives that are directly attributable to qualifying labour spend).</td>
</tr>
<tr>
<td></td>
<td>50% of total BTL production costs must be spent in NB. 25% of all labour must be must be NB-based. All projects must be submitted by April 30.</td>
</tr>
</tbody>
</table>

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

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

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

<table>
<thead>
<tr>
<th>Production Resources</th>
<th>Post Facilities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>VFX</td>
</tr>
<tr>
<td></td>
<td>Crew</td>
</tr>
</tbody>
</table>
NEWFOUNDLAND AND LABRADOR
Canadian Content

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

Newfoundland and Labrador Film Tax Credit

Newfoundland & Labrador Film Development Corporation

12 King's Bridge Road
St. John's, NL A1C 3K3
Phone: (709) 738-3456
Toll free within Canada: 1-877-738-3456
Fax: (709) 739-1680
Email: info@nlfdc.ca
http://www.nlfdc.ca/taxcredit.aspx

Dorian Rowe
Executive Director/Film Commissioner
E-Mail: dorian@nlfdc.ca

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Related Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>40% Refundable Tax Credit</td>
<td>Newfoundland and Labrador - Production Service</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Project Cap: $4M CAD per 12-month period per project/corporation Compensation Cap: Tax credit caps at the lesser of 40% of eligible NL labour expenditures and 25% of total production costs.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Sunset Date: None</th>
</tr>
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<table>
<thead>
<tr>
<th>Additional Considerations</th>
<th>Stackable with Federal credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>The above noted provincial incentive is stackable with Canada's Federal Tax Incentive which is 25% of 'qualifying Canadian labour expenditures', defined as the lesser of (i) actual labour expenditures, and (ii) 60 % of 'Production Costs less Assistance' ('Assistance' includes any provincial incentives that are directly attributable to the Production).</td>
</tr>
</tbody>
</table>

Deeming Provision:

- Allows the residency requirement to be waived when a qualified resident person is not available; and the non-resident person serves as a mentor of a resident of the province. In this case, 75% of the mentor’s salary and 100% of the resident mentored person's salary is eligible for the tax credit.

More than 25% of salaries and wages paid by production company must be paid to eligible NL employees for work performed in NL.
NEWFOUNDLAND AND LABRADOR Production Service

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

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

Location Production Needs
- Rural
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- Deserts
- Forests
- City

Administrative Guidance

Newfoundland and Labrador Film Tax Credit

Newfoundland & Labrador Film Development Corporation
12 King’s Bridge Road
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<td>The above noted provincial incentive is stackable with Canada’s Federal Tax Incentive which is 16% of qualifying Canadian labour expenditures net of ‘assistance’ (‘assistance’ includes any provincial incentives that are directly attributable to qualifying labour spend).</td>
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<td></td>
<td>Deeming Provision:</td>
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<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>
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NORTHWEST TERRITORIES
Canadian Content

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

Incentive
- 25% Rebate

Related Programs
- Northwest Territories - Production Service

Project Criteria
- Minimum Spend: $60K CAD local spend
- Project Cap: Project caps apply. Program budget is subject to annual NT Government budget allocations.

Additional Considerations
- Stackable with Federal credit
- The above noted provincial incentive is stackable with Canada's Federal Tax Incentive which is 25% of 'qualifying Canadian labour expenditures', defined as the lesser of (i) actual labour expenditures, and (ii) 60% of 'Production Costs less Assistance' ('Assistance' includes any provincial incentives that are directly attributable to the Production).
- NT Labour expenditures must be at least 30% of the total in-territory (NT) spend.

Legislation
- Northwest Territories Film Rebate Program Guide

Northwest Territories Film Commission
PO Box 1320
Yellowknife, NT X1A 2L9
Camilla MacEachern, Film Commissioner
P: 867-767-9205 ext. 63089
F: 867-873-0101
NORTHWEST TERRITORIES Production Service

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
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- Live Events
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Location Production Needs
- Rural
- Suburban
- Snow
- Tropical Beaches/Ocean
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- Forests
- City

Administrative Guidance

Northwest Territories Film Rebate Program Guide

Northwest Territories Film Commission
PO Box 1320
Yellowknife, NT X1A 2L9
Camilla MacEachern, Film Commissioner
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F: 867-873-0101

Incentive

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<td>Project Criteria</td>
<td>Minimum Spend: $60K CAD local spend</td>
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<td>Project Cap: Program budget is subject to annual NT Government budget allocations.</td>
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<td>NT Labour expenditures must be at least 30% of the total in-territory (NT) spend.</td>
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</table>
NORWAY

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

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25% Rebate</th>
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<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: NOK 25M (films); NOK 10M (TV)</td>
</tr>
<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>
</tr>
<tr>
<td>- Above-the-Line</td>
<td></td>
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<tr>
<td>- Below-the-Line</td>
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<td>- Select Fringes</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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<tr>
<td>- Box Rentals</td>
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<tr>
<td>- Post</td>
<td></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>- Hotel</td>
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<tr>
<td>- Completion Bond</td>
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<tr>
<td>- Insurance</td>
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<td>- Legal Fees</td>
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<td>- Food/Catering/Entertainment</td>
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<tr>
<td>- Wrap Party/Crew Gifts</td>
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<td>Program Guidelines</td>
<td>Annual Cap: $7M (approx.)</td>
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<tr>
<td>Cultural Test</td>
<td>Yes</td>
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<tr>
<td>Additional Considerations</td>
<td>A minimum of 30% of the financing must come from international sources (outside of Norway), and the production must document an international distribution agreement.</td>
</tr>
<tr>
<td>Co-Productions</td>
<td>Europe, Canada.</td>
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<td>Production Resources</td>
<td>- Soundstages</td>
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<td>- Post Facilities</td>
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<tr>
<td>- VFX</td>
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## NOVA SCOTIA
### Canadian Content

### 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

#### Guidelines - Nova Scotia Film & Television Production Incentive Fund

### Nova Scotia Business Inc.
Linda Wood
902.424.7181
lwood@nsbi.ca
www.nsbi.ca/film

<table>
<thead>
<tr>
<th>Incentive</th>
<th>26% Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Related Programs</td>
<td>Nova Scotia - Production Service</td>
</tr>
</tbody>
</table>
| Project Criteria| **Minimum Spend:** $25K CAD local spend  
**Project Cap:** $4M CAD |
| Qualified Spend | **Bonus:**  
- Regional Bonus: 2% of qualifying NS expenditures for productions shooting at least 51% outside the Halifax Regional Municipality  
- Bonus for shoots longer than 30 days: 1% of qualifying NS expenditures  
- Nova Scotia Content Bonus for NS performers: 1.5% of qualifying NS expenditures for productions in which at least 60% of principal performers, actors, and stunt performers are NS Residents  
- Nova Scotia Content Bonus: 1.5% of qualifying NS expenditures for productions that meet at least 3 NS-Content requirements |
| Program Guidelines | CPA Audit: Yes |
| Additional Considerations | Stackable with Federal credit |

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NOVA SCOTIA
Production Service

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

Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
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Location Production Needs
- Rural
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- Deserts
- Forests
- City

Administrative Guidance

Guidelines - Nova Scotia Film & Television Production Incentive Fund

Nova Scotia Business Inc.

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

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<td>Program Guidelines CPA Audit: Yes</td>
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NUNAVUT
Canadian Content

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- Animation
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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

© Nunavut Film Development Corporation
Funding Programs

Nunavut Film Development Corporation

P.O. Box 2398
Unit 107, 8 Astro Hill
Iqaluit, Nunavut
X0A 0H0
Tel. (867) 979-3012
info@nunavutfilm.ca
www.nunavutfilm.ca

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<td>Nunavut - Production Service</td>
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<tr>
<td>Project Criteria</td>
<td>Minimum Spend: $25K CAD local spend</td>
</tr>
<tr>
<td></td>
<td>Project Cap: Project caps may apply</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>Bonus: 1% (to a maximum of 3%) of total eligible Nunavut costs for each Nunavut resident individual in key creative personnel positions</td>
</tr>
<tr>
<td></td>
<td>10% of total eligible Nunavut costs (up to a maximum of $40,000) if production is versioned in the Inuktitut/Inuinnaqtun language</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>CPA Audit: Yes</td>
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<tr>
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NUNAVUT
Production Service

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- Forests
- City

Administrative Guidance

Related Programs
- Nunavut - Canadian Content

Project Criteria
- Minimum Spend: $25K CAD local spend
- Project Cap: Project caps may apply

Qualified Spend
- Bonus:
  - 1% (to a maximum of 3%) of total eligible Nunavut costs for each Nunavut resident individual in key creative personnel positions
  - 10% of total eligible Nunavut costs (up to a maximum of $40,000) if production is versioned in the Inuktitut/Inuinnaqtun language

Program Guidelines
- CPA Audit: Yes

Additional Considerations
- Stackable with Federal credit
  - The above noted provincial incentive is stackable with Canada's Federal Tax Incentive which is 16% of qualifying Canadian labour expenditures net of 'assistance' ('assistance' includes any provincial incentives that are directly attributable to qualifying labour spend).

Nunavut Film Development Corporation
Funding Programs

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P.O. Box 2398
Unit 107, 8 Astro Hill
Iqaluit, Nunavut
X0A 0H0
Tel. (867) 979-3012
info@nunavutfilm.ca
www.nunavutfilm.ca
ONTARIO
Canadian Content

EP Services Offered

- Advisory Services
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- Tax Credit Financing

Eligible Production Types

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- Lakes/Rivers
- Deserts
- Forests
- City

Legislation

- Ontario Film and Television Tax Credit

Ontario Creates

175 Bloor St. East, South Tower, Suite 501
Toronto, ON M4W 3R8
Jennifer Blitz Director, Tax Credits & Financing
P: 416.314.6858
F: 416.314.6876
http://www.ontariocreates.ca/film_and_tv/Ontario_Film_Commission.htm

<table>
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<tr>
<td>Related Programs</td>
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<td>Project Cap: None</td>
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<td></td>
<td>Compensation Cap: None</td>
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<tr>
<td></td>
<td>Minimum Filming Days:</td>
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<tr>
<td></td>
<td>85% of total principal photography or key animation days must be done in Ontario</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>Bonus:</td>
</tr>
<tr>
<td></td>
<td>• Ontario Computer Animation and Special Effects (OCASE) Credit: 18% of qualifying digital animation and visual effects ON labour</td>
</tr>
<tr>
<td></td>
<td>• Regional Credit: 10% of qualifying ON labour expenditures when &gt; 85% of production shot outside Greater Toronto Area (minimum 5 location days in ON)</td>
</tr>
<tr>
<td></td>
<td>• First time Producer Credit: 5 % on the first C$240,000 of qualifying ON labour expenditures</td>
</tr>
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<td>Program Guidelines</td>
<td>Annual Cap: None</td>
</tr>
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<td></td>
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ONTARIO Production Service

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

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Location Production Needs

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- Forests
- City

Administrative Guidance

OPSTC Guidelines

Ontario Creates

175 Bloor St. East, South Tower, Suite 501
Toronto, ON M4W 3R8
Jennifer Blitz Director, Tax Credits & Financing
P: 416.314.6858
F: 416.314.6876
http://www.ontariocreates.ca/film_and_tv/Ontario_Film_Commission.htm

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<th>21.5% Refundable Tax Credit</th>
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<td>Related Programs</td>
<td>Ontario - Canadian Content</td>
</tr>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: $1M CAD (film); $200K CAD (TV per episode &gt; 30 mins); or $100K CAD (TV per episode ≤ 30 mins)</td>
</tr>
<tr>
<td></td>
<td>Project Cap: None</td>
</tr>
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<td></td>
<td>Compensation Cap: None</td>
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<tr>
<td></td>
<td>Minimum Filming Days: None</td>
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<tr>
<td>Qualified Spend</td>
<td>Bonus: Ontario Computer Animation and Special Effects (OCASE) Credit: 18% of qualifying digital animation and visual effects ON labour.</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Annual Cap: None</td>
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<tr>
<td></td>
<td>Sunset Date: None</td>
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<tr>
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## PANAMA

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

### Eligible Production Types
- Feature Films
- Scripted Television
- Reality Television
- Documentaries
- 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

### Panama Film Commission
Gabriel Padilla, National Project Manager
+507.560.0638
gpadilla@mici.gob.pa

<table>
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<tr>
<th>Incentive</th>
<th>15% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></td>
<td>Minimum Spend: $3M USD</td>
</tr>
<tr>
<td><strong>Qualified Spend</strong></td>
<td>Labor (resident)</td>
</tr>
<tr>
<td><strong>Program Guidelines</strong></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></td>
<td>Cultural Test: No</td>
</tr>
</tbody>
</table>
| **Additional Considerations** | Co-Productions: Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, Honduras, Mexico, Panama, Peru, Portugal, Puerto Rico, Spain, Uruguay, Venezuela.

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PHILIPPINES

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 Philippines
+639178003227
filmphilippines@fdcp.ph
www.filmphilippines.com/incentives

<table>
<thead>
<tr>
<th>Incentive</th>
<th>10-40% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: 8M PhP (approx. $154K)</td>
</tr>
<tr>
<td></td>
<td>Project Cap: 10M PhP (approx. $192K)</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td>Artist and technician fees, crew fees, equipment rental, accommodations, and food expenses spent in the Philippines.</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Film Location Incentive Program (FLIP) — In partnership with a duly-registered Philippines line producer, full feature films in any genre, television series, and web content may be eligible for FLIP.</td>
</tr>
<tr>
<td></td>
<td>International Co-production Fund (ICOF) — An international production for full feature films (live action, documentary or animation) can enter a co-production deal with a Duly-certified Philippines producer or production company, and be eligible for ICOF.</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 Cap</td>
<td>PLN 15M (approx. $4.05M)</td>
</tr>
<tr>
<td>Annual Cap</td>
<td>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>
## 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>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Criteria</strong></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><strong>Qualified Spend</strong></td>
<td></td>
</tr>
<tr>
<td>All production expenditures, either provided by persons or companies, qualify if they are subject to tax liability in Portugal. Production expenditures related to production activities carried out in Portugal, but contracted in another EU member state qualify until the limit of 20% of total qualified spend.</td>
<td></td>
</tr>
<tr>
<td><strong>Program Guidelines</strong></td>
<td></td>
</tr>
<tr>
<td>Cultural Test:</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Additional Considerations</strong></td>
<td></td>
</tr>
<tr>
<td>First-come, first-served basis.</td>
<td></td>
</tr>
</tbody>
</table>
PRINCE EDWARD ISLAND
Canadian Content

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

Prince Edward Island Film Media Fund Guidelines

Innovation PEI

Nancy Roberts
ndroberts@gov.pe.ca
Telephone: (902) 368-6300
94 Euston Street, PO Box 910
Charlottetown, PE C1A 7L9

Incentive | 25% Rebate
Related Programs | Prince Edward Island - Production Service

Project Criteria

- Minimum Spend: $25K CAD local spend
- Project Cap: Project caps may apply

Program Guidelines

- Screen Credit: Yes
- CPA Audit: Yes

Additional Considerations

- Stackable with Federal credit
- The above noted provincial incentive is stackable with Canada’s Federal Tax Incentive which is 25% of ‘qualifying Canadian labour expenditures’, defined as the lesser of (i) actual labour expenditures, and (ii) 60% of ‘Production Costs less Assistance’ (‘Assistance’ includes any provincial incentives that are directly attributable to the Production).
PRINCE EDWARD ISLAND Production Service

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

Prince Edward Island Film Media Fund Guidelines

Innovation PEI

Nancy Roberts
ndroberts@gov.pe.ca
902.368.6300
94 Euston Street, PO Box 910
Charlottetown, PE C1A 7L9

Incentive
- 25% Rebate

Related Programs
- Prince Edward Island - Canadian Content

Project Criteria
- Minimum Spend: $25K CAD local spend
- Project Cap: Project caps may apply

Program Guidelines
- Screen Credit: Yes
- CPA Audit: Yes

Additional Considerations
- Stackable with Federal credit
- The above noted provincial incentive is stackable with Canada's Federal Tax Incentive which is 16% of qualifying Canadian labour expenditures net of 'assistance' ('assistance' includes any provincial incentives that are directly attributable to qualifying labour spend).

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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
- 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>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. |

---

**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

---

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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
- 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>20-40% Transferable Tax Credit</th>
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<tr>
<td>Project Criteria</td>
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<tr>
<td>Resident ATL:</td>
<td>40%</td>
</tr>
<tr>
<td>Resident BTL:</td>
<td>40%</td>
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<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>

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

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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>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project Criteria</th>
<th>Minimum Spend: 30M RMB (about $4.4M)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Qualified Spend</th>
</tr>
</thead>
<tbody>
<tr>
<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>Backlot Rental</td>
</tr>
<tr>
<td>Stage Rental</td>
</tr>
<tr>
<td>Set Construction</td>
</tr>
<tr>
<td>Equipment Rental</td>
</tr>
<tr>
<td>Extras</td>
</tr>
<tr>
<td>Food</td>
</tr>
<tr>
<td>Accommodations</td>
</tr>
<tr>
<td>Transportation</td>
</tr>
<tr>
<td>Costume</td>
</tr>
<tr>
<td>Post</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
<th>Grants are given on a first-come, first-served basis. The domestic producer must submit the application.</th>
</tr>
</thead>
</table>
**QUEBEC Canadian Content**

**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**
- Québec Film and Television Tax Credit

**Société du développement des entreprises culturelles (SODEC)**
215 Saint-Jacques Street, Suite 800
Montréal, QC H2Y 1M6
Sophie Labesse, Director General Strategic Development & Fiscal Aid
P: 514.841.2200 or 800.363.0401
F: 514.841.8606
info@sodec.gouv.qc.ca

<table>
<thead>
<tr>
<th>Incentive</th>
<th>28-40% Refundable Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Related Programs</td>
<td>Quebec - Production Service</td>
</tr>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend: None</td>
</tr>
<tr>
<td></td>
<td>Project Cap: Tax credits cap at 66% for original productions and 62% for foreign format productions</td>
</tr>
<tr>
<td></td>
<td>Compensation Cap: None</td>
</tr>
<tr>
<td></td>
<td>Minimum Filming Days: None</td>
</tr>
</tbody>
</table>

| Qualified Spend    | Bonus: French language or Giant Screen Productions: |
|                    | • French-language and Giant-screen format: 40% of qualifying Québec (QC) labour expenditures for original productions; 36% of qualifying QC labour expenditures for foreign format productions |
|                    | • Regional Tax Credit: 10% of qualifying QC labour expenditures, for films produced 25 km or more outside Montreal. |
|                    | • Other Tax Credit: 16% of qualifying QC labour expenditures, for productions that do not receive financial assistance from certain public bodies. |
|                    | Other Productions: |
|                    | • English language format: 32% of qualifying QC labour expenditures for original productions; 28% of qualifying Québec (QC) labour expenditures for foreign format productions; |
|                    | • Computer Animation and Special Effects Tax Credit: 10% of QC labour related to computer animation and special effects work (English language format only), |
|                    | • Regional Tax Credit: 20% of qualifying QC labour expenditures, for films produced 25 km or more outside Montreal, |
|                    | • Other Tax Credit: 16% of qualifying QC labour expenditures, for productions that do not receive financial assistance from certain public bodies. |

| Program Guidelines | Annual Cap: None |
|--------------------| Sunset Date: None |
|                    | Screen Credit: Yes |

**Additional Considerations**
- The above noted provincial incentive is stackable with Canada's Federal Tax Incentive which is 25% of ‘qualifying Canadian labour expenditures’, defined as the lesser of (i) actual labour expenditures, and (ii) 60 % of ‘Production Costs less Assistance’ (‘Assistance’ includes any provincial incentives that are directly attributable to the Production).
QUEBEC
Production Service

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

20% Refundable Tax Credit for Film Production Services

Société du développement des entreprises culturelles (SODEC)
215 Saint-Jacques Street, Suite 800
Montréal, QC H2Y 1M6
Sophie Labesse, Director General Strategic Development & Fiscal Aid
P: 514.841.2200 or 800.363.0401
F: 514.841.8606
info@sodec.gouv.qc.ca

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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>
</tr>
</thead>
<tbody>
<tr>
<td>Local Production Company Required</td>
<td>Yes</td>
</tr>
<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>Bonus:</td>
<td>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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SASKATCHEWAN
Canadian Content

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

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

Legislation

Investment Programs - Creative Saskatchewan

Creative Saskatchewan

208 - 1831 College Ave.
Regina, SK S4P 4V5
T: 306-798-9800
TF: 800-561-9933?
Investment@creativesask.ca

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

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25% Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Related Programs</td>
<td>Saskatchewan - Production Service</td>
</tr>
<tr>
<td>Project Cap</td>
<td>$600K CAD</td>
</tr>
<tr>
<td>Annual Cap</td>
<td>$2M CAD</td>
</tr>
<tr>
<td>Screen Credit</td>
<td>Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Stackable with Federal credit</td>
</tr>
<tr>
<td>- The above noted provincial incentive is stackable with Canada's Federal Tax Incentive which is 25% of 'qualifying Canadian labour expenditures', defined as the lesser of (i) actual labour expenditures, and (ii) 60 % of 'Production Costs less Assistance' ('Assistance' includes any provincial incentives that are directly attributable to the Production).</td>
<td></td>
</tr>
</tbody>
</table>
SAKSCATEWAN Production Service

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

Creative Saskatchewan

208 - 1831 College Ave.
Regina, SK S4P 4V5
T: 306-798-9800
TF: 800-561-9933?
Investment@creativesask.ca

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

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25% Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Related Programs</td>
<td>Saskatchewan - Canadian Content</td>
</tr>
<tr>
<td>Project Cap</td>
<td>$600K CAD</td>
</tr>
<tr>
<td>Annual Cap</td>
<td>$2M CAD</td>
</tr>
<tr>
<td>Screen Credit</td>
<td>Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Stackable with Federal credit</td>
</tr>
<tr>
<td></td>
<td>The above noted provincial incentive is stackable with Canada's Federal Tax Incentive which is 16% of qualifying Canadian labour expenditures net of 'assistance' ('assistance' includes any provincial incentives that are directly attributable to qualifying labour spend).</td>
</tr>
</tbody>
</table>
## 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

## 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 - 30% 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: €300K (film and TV series); €100K (TV per episode); €150K (post); €50K (documentaries)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Cap</td>
<td>None</td>
</tr>
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<thead>
<tr>
<th>Qualified Spend</th>
<th>Below-the-Line</th>
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<tr>
<td></td>
<td>Labor (resident only)</td>
</tr>
<tr>
<td></td>
<td>Fringes</td>
</tr>
<tr>
<td></td>
<td>Per Diem</td>
</tr>
<tr>
<td></td>
<td>Workers Comp/Handling Fees</td>
</tr>
<tr>
<td></td>
<td>Equipment</td>
</tr>
<tr>
<td></td>
<td>Box Rentals</td>
</tr>
</tbody>
</table>

| Program Guidelines        | Cultural Test: No                                                             |

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

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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: Yes</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Additional Considerations</th>
<th>Co-Productions: Australia, Canada, New Zealand.</th>
</tr>
</thead>
</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

Slovak Film Commission

Zuzana Bieliková, Film Commissioner
Grösslingová 53
811 09 Bratislava
Slovakia
+421 905 360 033
zuzana.bielikova@filmcommission.sk
www.filmcommission.sk/

<table>
<thead>
<tr>
<th>Incentive</th>
<th>20% Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Criteria</td>
<td>Minimum Spend:</td>
</tr>
<tr>
<td></td>
<td>€300K (TV features/series and slates of up to three features); €150K (features, documentary features, and animated features)</td>
</tr>
<tr>
<td>Program Guidelines</td>
<td>Cultural Test: Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td>Slovakia’s film and TV cash rebate will rise from 20% to 33% from January 1, 2020.</td>
</tr>
</tbody>
</table>

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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

Mojca 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>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Program Guidelines</strong></td>
<td>Annual Cap: €1M</td>
</tr>
<tr>
<td><strong>Cultural Test:</strong></td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Additional Considerations</strong></td>
<td>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.</td>
</tr>
</tbody>
</table>
## 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
- **20-25% Rebate**
- **Local Production Company Required**: Yes

### Project Criteria
- **Minimum Spend**: R12-15M; R1.5M (post)
- **Project Cap**: R50M
- **Minimum Filming Days**: 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.

### Qualified Spend
- 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.

**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

### Program Guidelines
- **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>Related Programs</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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SOUTH KOREA
Seoul

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>
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</table>

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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>
| Related Programs  | 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. |
SPAIN
Canary Islands

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

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/

<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>
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</table>

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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 Considerations</td>
<td>Application of deduction without quota limit.</td>
</tr>
</tbody>
</table>
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
Lee Jiaquian
+886-2-27208889 #3551
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></td>
<td>Local Production Company Required: Yes</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Guidelines</th>
<th>Annual Cap: NT$25M (approx. $840K)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Additional Considerations</th>
<th>Productions that meet either of the following criteria are eligible to apply for the subsidy:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>of themes featuring certain people, events, history, locations or objects of interest in, and/or associated with, Taipei City;</td>
</tr>
<tr>
<td></td>
<td>of filming process taking place in Taipei City</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>Minimum Spend: 50M Baht (Approx. $1.4M)</td>
</tr>
<tr>
<td></td>
<td>Project Cap: 75M Baht (Approx. $2.17M)</td>
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<tr>
<td>Qualified Spend</td>
<td>15% on local Thailand spend</td>
</tr>
<tr>
<td></td>
<td>Bonus:</td>
</tr>
<tr>
<td></td>
<td>3% - hiring of Thai key personnel</td>
</tr>
<tr>
<td></td>
<td>2% - promotion of Thai tourism</td>
</tr>
</tbody>
</table>

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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>
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<tr>
<td>Local Production Company Required: Yes</td>
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</tr>
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</table>

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

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

<table>
<thead>
<tr>
<th>Program Guidelines</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sunset Date: December 31, 2018</td>
</tr>
<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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TURKEY

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

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UAE - ABU DHABI

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)
+971.2.401.2454
info@film.gov.ae
www.film.gov.ae

Incentive | 30% Rebate
---|---

Project Criteria
- Minimum Spend: $200K USD (film); $50K USD (TV); $70K post (film); $10K post (TV)
- Project Cap: $5M USD (film); $1M (TV); $250K post (film); $150K post (TV)

Qualified Spend
- Goods and services must be provided in Abu Dhabi.
  - Below-the-Line
  - Above-the-Line (only passport holders of Arab League states up to $50K)

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

Additional Considerations
- Applicant must obtain an interim certificate during pre-production.
- Applicant must obtain a final certificate within 90 days of completion of all production.
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
UKRAINE

EP Services Offered

- Advisory Services

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

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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

<table>
<thead>
<tr>
<th>Incentive</th>
<th>25% Refundable Tax Credit</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>25%</td>
</tr>
<tr>
<td>Non-Resident BTL:</td>
<td>25%</td>
</tr>
<tr>
<td>Minimum Spend:</td>
<td>10% of costs</td>
</tr>
<tr>
<td>Project Cap:</td>
<td>None</td>
</tr>
<tr>
<td>Qualified Spend</td>
<td></td>
</tr>
<tr>
<td>A minimum of 10% of costs must be spent on UK qualifying production expenditure.</td>
<td></td>
</tr>
<tr>
<td>Above-the-Line</td>
<td></td>
</tr>
<tr>
<td>Below-the-Line</td>
<td></td>
</tr>
<tr>
<td>Fringes</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td></td>
</tr>
<tr>
<td>Post</td>
<td></td>
</tr>
<tr>
<td>Shipping (within jurisdiction)</td>
<td></td>
</tr>
<tr>
<td>Hotel</td>
<td></td>
</tr>
<tr>
<td>Food/Catering/Entertainment</td>
<td></td>
</tr>
<tr>
<td>Program Guidelines</td>
<td></td>
</tr>
<tr>
<td>Screen Credit:</td>
<td>No</td>
</tr>
<tr>
<td>CPA Audit:</td>
<td>Yes</td>
</tr>
<tr>
<td>Cultural Test:</td>
<td>Yes</td>
</tr>
<tr>
<td>Additional Considerations</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Production Resources</td>
<td></td>
</tr>
<tr>
<td>Studios</td>
<td></td>
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<tr>
<td>Soundstages</td>
<td></td>
</tr>
<tr>
<td>Water tanks</td>
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</table>
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.filmsusvi.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>
</tbody>
</table>
| Qualified Spend                               | Expenditures must be purchased through a Virgin Islands company and include preproduction, production, and postproduction costs incurred in the territory. **Bonus:**  
  - 10% cash rebate with a USVI promotion.  
  - 10% cash rebate if produced in St. Croix. |
| Program Guidelines                            | Screen Credit: Yes                             |
| Additional Considerations                     | Minimum of 20% local resident hires. ATL crew members must speak at a local school or university. |
YUKON
Canadian Content

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

Yukon Media Development Film and Sound Incentive Programs Policy & Guidelines

Yukon Media Development

Box 2703 (F3)
Whitehorse, Yukon
Y1A 2C6 Canada
Tel: 867-667-5400
Fax: 867-393-7199
https://www.reelyukon.com/
info@reelyukon.com

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<tr>
<th>Incentive</th>
<th>25% Rebate</th>
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<tbody>
<tr>
<td>Related Programs</td>
<td>Yukon - Production Service</td>
</tr>
</tbody>
</table>
| Program Guidelines | Annual Cap: None  
|                  | Sunset Date: None  
|                  | Screen Credit: Yes |
| Additional Considerations | Stackable with Federal credit  
|                  | The above noted provincial incentive is stackable with Canada's Federal Tax Incentive which is 25% of 'qualifying Canadian labour expenditures', defined as the lesser of (i) actual labour expenditures, and (ii) 60 % of 'Production Costs less Assistance' ('Assistance' includes any provincial incentives that are directly attributable to the Production).  
|                  | The labour rebate is available to productions filming in YT with 50% of the person days in YT crewed by eligible YT residents.  
|                  | All elements of the fund must be applied for and approved in advance by the YT Film & Sound Commission. |
YUKON Production Service

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

- Yukon Media Development Film and Sound Incentive Programs Policy & Guidelines

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<td>Related Programs</td>
<td>Yukon - Canadian Content</td>
</tr>
</tbody>
</table>
| Program Guidelines| Annual Cap: None  
Sunset Date: None  
Screen Credit: Yes |
| Additional Considerations | Stackable with Federal credit  
The above noted provincial incentive is stackable with Canada’s Federal Tax Incentive which is 16% of qualifying Canadian labour expenditures net of ‘assistance’ (‘assistance’ includes any provincial incentives that are directly attributable to qualifying labour spend).  
The labour rebate is available to productions filming in YT with 50% of the person days in YT crewed by eligible YT residents.  
All elements of the fund must be applied for and approved in advance by the YT Film & Sound Commission. |