

CALIFORNIA

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

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

Incentive	20-25% Tax Credit
Related Programs	California - Independent California - Relocating TV California - San Francisco California - Santa Barbara California - Santa Clarita Valley
Project Criteria	Resident BTL: 20-25% (non-independent production) Non-Resident BTL: 20-25% (non-independent production) Minimum Spend: \$1M (film/TV); \$500K (mini-series/MOWs) Project Cap: \$100M qualified spend Minimum Filming Days: 75% of principal photography
Qualified Spend	20% of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction expenditures purchased and/or rented and used in the state of California. Qualified production expenditures do not include development, marketing, publicity, or distribution costs. California Chart of Accounts Bonus: 5% uplift <ul style="list-style-type: none"> • Filming outside LA 30 mile zone. • Music scoring/recording expenditures. • VFX expenditures (minimum spend required)
Program Guidelines	Annual Cap: \$330M Sunset Date: July 1, 2020 Screen Credit: Yes CPA Audit: Yes Carry Forward: 5 Years
Additional Considerations	Loan-out Registration: No In-state tax liability required. Principal photography in California must commence no later than 180 days after the Credit Allocation Letter is issued. Applications are ranked within categories (TV project vs. other TV projects, indie project vs. other indie projects, etc.) based upon their "jobs ratio" score. \$115.5M (35% of annual budget) will be allocated for non-independent features each fiscal year. \$132M (40% of annual budget) will be allocated for new TV series, recurring TV, mini-series, pilots, and MOWs each fiscal year.