

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

Location Production Needs

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

Legislation

🔗 [Conn. Gen. Stat. § 12-217j](#)
Regulation

🔗 [CT Film Production Tax Credit Program Regulation](#)
Administrative Guidance

🔗 [Digital Media & Motion Picture Tax Credit Guidelines](#)

Office of Film, Television, and Digital Media

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Incentive	10-30% Transferable Tax Credit
Project Criteria	<p>Resident ATL: 10-30%</p> <p>Resident BTL: 10-30%</p> <p>Non-Resident ATL: 10-30%</p> <p>Non-Resident BTL: 10-30%</p> <p>Minimum Spend: \$100K-\$1M</p> <p>Project Cap: None</p> <p>Compensation Cap: \$20M</p> <p>Minimum Filming Days: 50% of principal photography</p>
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	<p>Annual Cap: None</p> <p>Sunset Date: None</p> <p>Screen Credit: Yes</p> <p>CPA Audit: Yes</p> <p>Carry Forward: 5 Years</p>
Additional Considerations	<p>Loan-out Registration: Yes</p> <p>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.</p>



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