

# 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

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[www.georgia.org/industries/film-entertainment/georgia-film-tv-production](http://www.georgia.org/industries/film-entertainment/georgia-film-tv-production)

<b>Incentive</b>	<b>20-30% Transferable Tax Credit</b>
<b>Related Programs</b>	Georgia - Savannah
<b>Project Criteria</b>	<b>Resident ATL:</b> 20-30% <b>Resident BTL:</b> 20-30% <b>Non-Resident ATL:</b> 20-30% <b>Non-Resident BTL:</b> 20-30% <b>Minimum Spend:</b> \$500K <b>Project Cap:</b> None <b>Compensation Cap:</b> \$500K (no cap for loan-out)
<b>Qualified Spend</b>	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  <b>Bonus:</b> 10% for including Georgia promotional logo/end title credit or pre-approved alternative marketing promotion.
<b>Program Guidelines</b>	<b>Annual Cap:</b> None <b>Sunset Date:</b> None <b>Screen Credit:</b> Yes <b>CPA Audit:</b> No <b>Carry Forward:</b> 5 Years
<b>Additional Considerations</b>	<b>Loan-out Registration:</b> Yes  <b>Income Tax Withholding:</b> <ul style="list-style-type: none"> <li>• Loan-out: 6%</li> </ul>

