

GEORGIA

EPFS Services Offered

- Advisory Services
- Administration & Budgeting
- Tax Credit Financing
- Tax Credit Placement
- Payroll
- Residuals
- Central Casting

Eligible Production Types


- ✓ Feature Films
- ✓ Scripted Television
- ✓ Reality Television
- ✓ Documentaries
- ✓ Animation
- ✓ Interactive Media/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
 www.georgia.org/industries/entertainment/

Incentive	20-30% Transferable Tax Credit
Sub-jurisdictions	Georgia - Savannah
Project Criteria	Resident ATL: 20-30% Resident BTL: 20-30% Non-Resident ATL: 20-30% Non-Resident BTL: 20-30% Minimum Spend: \$500K Project Cap: None Compensation Cap: \$500K (no cap for loan-out)
Qualified Spend/Bonus	Production expenditures must be paid to a Georgia vendor to qualify. 20% on qualified expenditures including, but not limited to: <ul style="list-style-type: none"> • Labor (resident and non-resident) • Equipment • Post • Travel (in-state and out-of-state) • Hotel • Insurance • Completion Bond • Working Meals • Food/Catering/Entertainment • Click here for a complete list of qualified expenditure 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 Non-Resident Income Tax Withholding: <ul style="list-style-type: none"> • Loan-out: 6%
Production Resources	<ul style="list-style-type: none"> • Soundstages • Post Facilities

