

# 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

<b>Incentive</b>	<b>30-45% Transferable Tax Credit</b>
<b>Project Criteria</b>	<b>Resident ATL:</b> 30-45% <b>Resident BTL:</b> 30-45% <b>Minimum Spend:</b> \$100K (\$50K for 30 minutes or less) <b>Project Cap:</b> None <b>Compensation Cap:</b> \$100K
<b>Qualified Spend</b>	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 <b>Bonus:</b> 15% of Illinois labor expenditures generated by employment of residents of high poverty levels.
<b>Program Guidelines</b>	<b>Annual Cap:</b> None <b>Sunset Date:</b> January 1, 2027 <b>Screen Credit:</b> Yes <b>CPA Audit:</b> Yes <b>Carry Forward:</b> 5 Years
<b>Additional Considerations</b>	<b>Loan-out Registration:</b> No Reality TV is approved on a case-by-case basis.

