

# KENTUCKY

## EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

## 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

## Administrative Guidance

### 🔗 Incentive Summary

## The Kentucky Office of Film and Development

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<b>Incentive</b>	<b>30-35% Non-Transferable/Non-Refundable</b>
<b>Project Criteria</b>	<p><b>Resident ATL:</b> 35%</p> <p><b>Resident BTL:</b> 35%</p> <p><b>Non-Resident ATL:</b> 30%</p> <p><b>Non-Resident BTL:</b> 30%</p> <p><b>Minimum Spend:</b> \$250K (film/TV); \$20K (documentaries)</p> <p><b>Project Cap:</b> None</p> <p><b>Compensation Cap:</b> \$1M (ATL); None (BTL)</p>
<b>Qualified Spend</b>	<p>30% of qualified expenditures. Qualified expenditures must be made from businesses within the Commonwealth of Kentucky.</p> <p>List of Qualified Expenditures</p> <p><b>Bonus:</b> 5% for filming in an "enhanced incentive county"</p>
<b>Program Guidelines</b>	<p><b>Annual Cap:</b> \$100M</p> <p><b>Sunset Date:</b> None</p> <p><b>Screen Credit:</b> Yes</p> <p><b>CPA Audit:</b> No</p>
<b>Additional Considerations</b>	<p><b>Loan-out Registration:</b> Yes</p> <p><b>Income Tax Withholding:</b></p> <ul style="list-style-type: none"> <li>• Non-resident: 3.5-6%</li> <li>• Loan-out: 3.5-6%</li> </ul> <p>The application must be filed at least 30 days before production activity.</p>

