

# MASSACHUSETTS

## 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

🔗 Act of 2007

## Massachusetts Film Office

Lisa W. Strout, Director  
136 Blackstone Street, 5th Floor  
Boston, MA 02109  
617.973.8400  
mafilminfo@mass.gov  
www.mafilm.org

<b>Incentive</b>	<b>25% Partially Refundable/Fully Transferable</b>
<b>Project Criteria</b>	<b>Resident ATL:</b> 25% <b>Resident BTL:</b> 25% <b>Non-Resident ATL:</b> 25% <b>Non-Resident BTL:</b> 25% <b>Minimum Spend:</b> \$50K <b>Project Cap:</b> None <b>Compensation Cap:</b> \$1M (for productions shooting less than 50% in-state and production expenses in MA must be less than 50% of total)
<b>Qualified Spend</b>	25% of qualified expenditures. Qualified expenditures include preproduction, production, and post production expenses related directly to the Massachusetts production. <b>Bonus:</b> Sales Tax Exemption available for qualified projects
<b>Program Guidelines</b>	<b>Annual Cap:</b> None <b>Sunset Date:</b> January 1, 2023 <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> Yes <b>Income Tax Withholding:</b> <ul style="list-style-type: none"><li>• Non-Resident: 5%</li><li>• Loan-Out: 5%</li></ul> Incentives are fully transferable or 90% refundable. Filing for the Sale Tax Exemption starts prior to official 12 month qualifying period, generally just prior to spending in MA on the specific production. Webisodes are eligible on a case by case basis.

