

# NORTH CAROLINA

## 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

## Legislation

🔗 **SENATE BILL 744**

Administrative Guidance

🔗 **Guidelines and Procedures**

## North Carolina Film Office

Guy Gaster, Director  
15000 Weston Parkway  
Cary, NC 27513  
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www.filmnc.com

<b>Incentive</b>	<b>25% Rebate</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> \$3M (film); \$1M (TV, per episode); \$1M (made-for-TV film) <b>Project Cap:</b> \$7M(film); \$12M (TV, per season) <b>Compensation Cap:</b> \$1M
<b>Qualified Spend</b>	25% of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction costs in North Carolina.
<b>Program Guidelines</b>	<b>Annual Cap:</b> \$34M <b>Sunset Date:</b> None <b>Screen Credit:</b> Yes <b>CPA Audit:</b> Yes
<b>Additional Considerations</b>	<b>Loan-out Registration:</b> No <b>Income Tax Withholding:</b> Loan-Out: 4%

