

NORTH CAROLINA

EPFS Services Offered

- Advisory Services
- Administration & Budgeting
- Tax Credit Financing
- Payroll
- Residuals

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

Legislation

🔗 **SENATE BILL 744**

Administrative Guidance

🔗 **Guidelines and Procedures**

North Carolina Film Office

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Incentive	25% Rebate
Project Criteria	<p>Resident ATL: 25%</p> <p>Resident BTL: 25%</p> <p>Non-Resident ATL: 25%</p> <p>Non-Resident BTL: 25%</p> <p>Minimum Spend: \$3M (film); \$1M (TV, per episode); \$1M (made-for-TV film)</p> <p>Project Cap: \$7M(film); \$12M (TV, per season)</p> <p>Compensation Cap: \$1M</p>
Qualified Spend/Bonus	<p>25% on qualified expenditures including, but not limited to:</p> <ul style="list-style-type: none"> • Labor (resident and non-resident) • Select Fringes • Workers Comp/Handling Fees • Equipment • Post • Travel (in-state and out-of-state) • Shipping (in-state only) • Hotel • Legal Fees • Working Meals • Food/Catering/Entertainment
Program Guidelines	<p>Annual Cap: \$34M</p> <p>Sunset Date: None</p> <p>Screen Credit: Yes</p> <p>CPA Audit: Yes</p>
Additional Considerations	<p>Loan-out Registration: No</p>
Production Resources	<ul style="list-style-type: none"> • Soundstages • Water Tank • Post Facilities • 3000+ Crew Members

