

NEW YORK Post Production

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

New York State Film Tax Credit Program Guidelines

New York State Governor's Office for Motion Picture and Television Development

633 Third Avenue
New York, NY 10017
212.803.2330
filmcredits@esd.ny.gov
esd.ny.gov/new-york-state-film-tax-credit-program-post-production

Incentive	30-45% Refundable Tax Credit
Project Criteria	<p>Resident BTL: 30-45%</p> <p>Non-Resident BTL: 30-45%</p> <p>Minimum Spend: None</p> <p>Project Cap: None</p> <p>Compensation Cap: None</p>
Qualified Spend	<p>30% of qualified expenditures. Qualified expenditures include postproduction costs such as, film editing, sound design and effects, and VFX.</p> <p>Bonus: For the period 2015-2022, productions with budgets over \$500,000 can receive an additional 10% credit on qualified labor expenses incurred in the following counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung, Chenango, Clinton, Columbia, Cortland, Delaware, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Greene, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, St. Lawrence, Steuben, Sullivan, Tioga, Tompkins, Ulster, Warren, Washington, Wayne, Wyoming, or Yates</p> <p>Note: There is a maximum of \$5M per year that can be allocated for the additional 10% on qualified labor expenses</p> <p>An additional 5% credit may be available in the Post-Production Program for costs incurred in Upstate NY, outside the Metropolitan Commuter Transportation District (MCTD). The MCTD includes New York City, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester counties</p>
Program Guidelines	<p>Annual Cap: \$25M</p> <p>Sunset Date: December 31, 2022</p> <p>Screen Credit: Yes</p>
Additional Considerations	<p>Loan-out Registration: No</p> <p>A film production company can qualify for the post-production credit if it meets either one or both of the following thresholds:</p> <ul style="list-style-type: none"> • Visual Effects and Animation - The qualified VFX/Animation costs incurred at a qualified post-production facility in NYS must EITHER meet or exceed: • 20% of the total VFX/Animation costs paid or incurred for VFX/Animation for the qualified film at any post-production facility anywhere; OR • \$3M <p>If the amount of the credit is \$1M–\$5M, the credit shall be claimed in equal installments over a two-year period. If the amount of the credit ≥ \$5M, the credit shall be claimed in three equal installments, over a three-year period.</p>



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