

OHIO

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

🔗 **ORC Ann. 122.85**
Regulation

🔗 **Chapter 122:21-1**

Ohio Film Office

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Incentive	30% Refundable/Transferable Tax Credit
Project Criteria	<p>Resident ATL: 30%</p> <p>Resident BTL: 30%</p> <p>Non-Resident ATL: 30%</p> <p>Non-Resident BTL: 30%</p> <p>Minimum Spend: \$300K</p> <p>Project Cap: None</p> <p>Compensation Cap: None</p>
Qualified Spend/Bonus	<p>30% 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 only) • Shipping (in-state only) • Hotel • Completion Bond • Insurance • Legal Fees • Working Meals • Food/Catering/Entertainment
Program Guidelines	<p>Annual Cap: \$40M</p> <p>Screen Credit: Yes</p> <p>CPA Audit: Yes</p>
Additional Considerations	<p>Loan-out Registration: Yes</p> <p>Tax credits are fully refundable and eligible for a one time transfer. Program is administered on a first-come, first-served basis. Application must be completed before start of principal photography.</p>

