

# PENNSYLVANIA

## 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

🔗 [72 P.S. § 8701-D to 72 P.S. § 8711-D](#)  
Administrative Guidance

🔗 [Film Tax Credit Program Guidelines](#)

## Pennsylvania Film Office

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<b>Incentive</b>	<b>25-30% Transferable Tax Credit</b>
<b>Project Criteria</b>	<b>Resident ATL:</b> 25-30% <b>Resident BTL:</b> 25-30% <b>Non-Resident ATL:</b> 25-30% <b>Non-Resident BTL:</b> 25-30% <b>Minimum Spend:</b> 60% of production <b>Compensation Cap:</b> \$15M (ATL)
<b>Qualified Spend</b>	25% of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction costs incurred in Pennsylvania. <b>Bonus:</b> 5% for using a qualified production facility and meeting minimum staging requirements.
<b>Program Guidelines</b>	<b>Annual Cap:</b> \$70M <b>Sunset Date:</b> None <b>Screen Credit:</b> Yes <b>CPA Audit:</b> Yes <b>Carry Forward:</b> 3 Years
<b>Additional Considerations</b>	<b>Loan-out Registration:</b> Yes Application must be filed 90 days before start of principal. Application fee for productions spend > \$1M = 00.20% of estimated tax credit (\$10K Cap.)