

RHODE ISLAND

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

🔗 **R.I. Gen. Laws § 44-31.2**

Regulation

🔗 **Rules and Regulations for the Certification of Motion Picture Production Tax Credits**

Rhode Island Film and Television Office

Steven Feinberg, Executive Director

1 Capitol Hill, 3rd Floor

Providence, RI 02908

401.222.3456

steven.feinberg@arts.ri.gov

www.film.ri.gov

Incentive	30% Transferable Tax Credit
Project Criteria	Resident ATL: 30% Resident BTL: 30% Non-Resident ATL: 30% Non-Resident BTL: 30% Minimum Spend: \$100K Project Cap: \$7M (can be waived) Compensation Cap: None Minimum Filming Days: 51% of principal photography
Qualified Spend	30% of qualified expenditures. Qualified expenditures include preproduction, production, and post production costs incurred in Rhode Island.
Program Guidelines	Annual Cap: \$20M Sunset Date: June 30, 2027 Screen Credit: Yes CPA Audit: Yes Carry Forward: 3 Years
Additional Considerations	Loan-out Registration: Yes Income Tax Withholding: <ul style="list-style-type: none">• Loan-out: 3.75%-5.99%