

# PUERTO RICO

## 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

## Puerto Rico Film Commission

Pedro Piquer, Film Incentives Program

Manager

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<b>Incentive</b>	<b>20-40% Transferable Tax Credit</b>
<b>Project Criteria</b>	<b>Resident ATL: 40%</b> <b>Resident BTL: 40%</b> <b>Non-Resident ATL: 20%</b> <b>Non-Resident BTL: 20%</b> <b>Minimum Spend: \$100K</b> <b>Project Cap: None</b> <b>Compensation Cap: None</b>
<b>Program Guidelines</b>	<b>Annual Cap: \$50M</b> <b>Screen Credit: Yes</b> <b>CPA Audit: Yes</b>
<b>Additional Considerations</b>	<b>Loan-out Registration: Yes</b> Non-residents become residents after 183 days living in Puerto Rico and qualify for the 40% tax credit.

