



U.S. State Production Incentive Guide



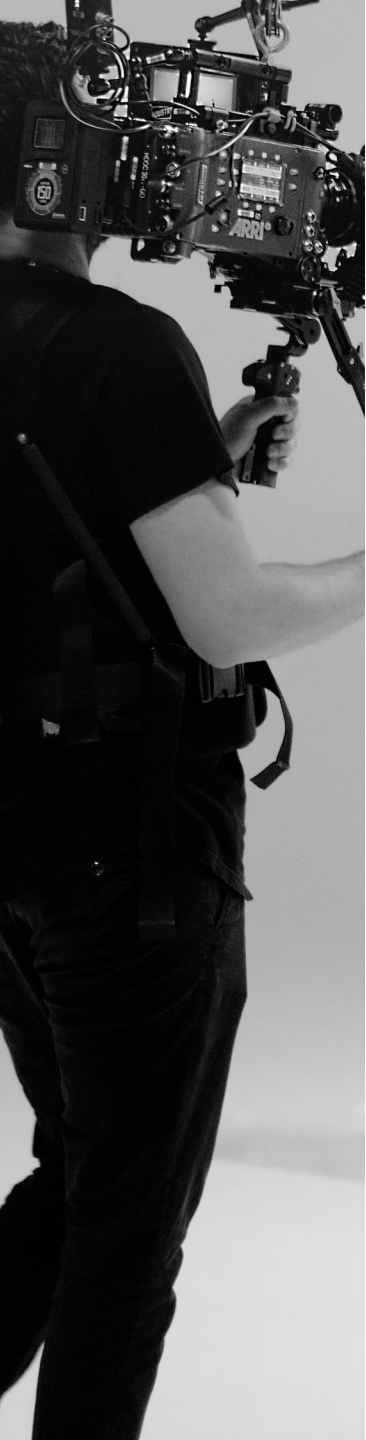
Client First. Innovation. Expertise.

The production finance and production management partner for the entertainment industry. Since 1976.

For more than 40 years, the entertainment industry has relied on **Entertainment Partners** as a trusted production partner, helping our clients create and produce great shows, choose the best production location, forecast, manage and track expenses, and pay crew and talent. As the industry leader in production finance and production management solutions, our Digital Production Studio is transforming the industry, delivering integrated, cloud-based digital solutions to support every phase of production.



ENTERTAINMENT
PARTNERS



Expertise. Execution. Commitment.

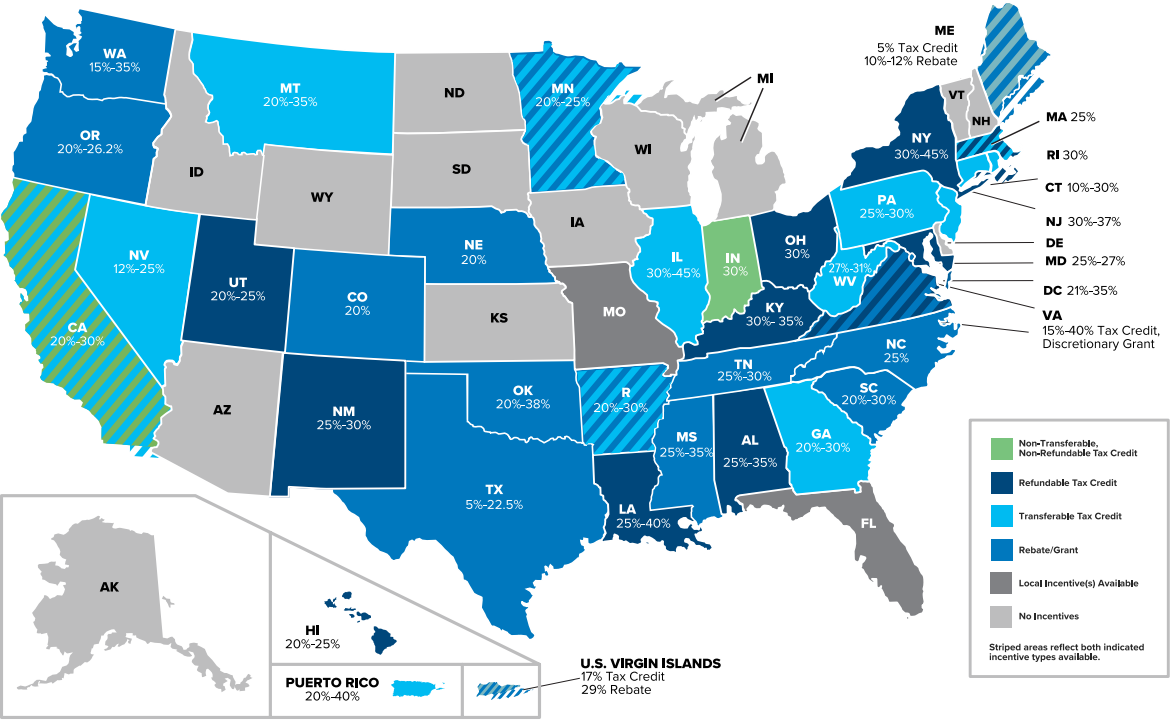
You have a great script and the creative vision, but getting your project financed is the difference between dreams and reality.

We can help you get there.

When it comes to helping producers develop a smart and comprehensive plan to turn their vision into reality, there is one clear leader.

No one can match our level of expertise, relationships and commitment to your project. We have the industry’s most extensive in-house team of production incentives, finance, and tax experts, and our knowledge of the latest legislation and local laws and regulations is unsurpassed. Our relationships with film offices, auditors and state revenue departments are unrivaled because we work with them more often, and on more productions. We are the trusted advisor to major entertainment studios and productions.

Make our team a part of your team.



Disclaimer – These materials are for informational purposes only and are not to be construed as tax advice. Laws and incentives are subject to change and, therefore, this information may not be up-to-date. Contact your legal and tax advisors to confirm the availability of any incentives on your project.

Production Incentive legislation is subject to change, please go to ep.com for the most update to Production Incentive Information.

Note: Production Incentive legislation is subject to change, please go to ep.com for the most recent updates to Production Incentive legislation.

Tools and Services



Jurisdiction Comparison Tool

Compare production incentives from up to three jurisdictions.



Incentives Estimator Tool

Select a jurisdiction and input your qualified spend to see an estimate of potential incentive dollars.



Production Incentive Administration

Let us take the administrative load off your shoulders.



Tax Credit Placement

Put your transferable tax credits to work.



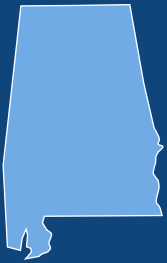
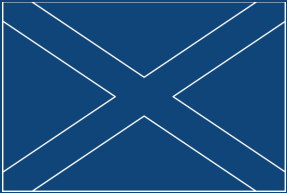
Tax Credit and Minimum Guarantee Financing

Put your tax incentive to work right away.

FOR MORE INFORMATION CONTACT Incentives@ep.com OR CALL 1-818-955-6050

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Alabama

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- ✓ Tax Credit Placement

Eligible Production Types

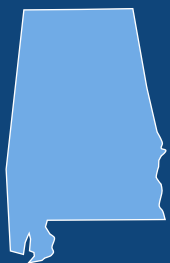
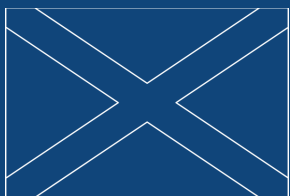
- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- ✓ Talk Shows
- ✓ Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- ✓ Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- ✓ Tropical

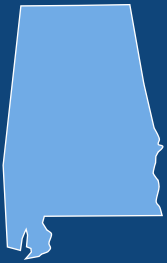
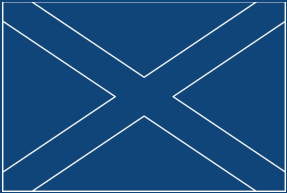
Legislation/Guidance

- HB 243
- Chapter 281-3-1



Alabama

Incentives	25%-35% Refundable Tax Credit
Labor	
Resident ATL	35%
Resident BTL	35%
Non-Resident ATL	25%
Non-Resident BTL	25%
Qualified Spend	
Spend	25%
	<p>Qualified expenditures include: preproduction, production, and postproduction costs incurred in the state that are directly used in a certified production; all salaries, wages, and other compensation including, but not limited to, compensation and related benefits provided to resident and nonresident producers, directors, writers, actors, and other personnel involved in certified projects within the state.</p> <p>Marketing and distribution expenses do not qualify.</p>
Minimum/Caps	
Minimum Spend	\$500K
Project Cap	\$20M of qualified spend
Compensation Cap	\$1M (ATL); \$500K (BTL)
Annual Cap	\$20M
Application	
	Productions must apply no later than 30 days prior to the start of any activities in Alabama. Principal photography must begin within 90 days of application approval.



Alabama

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	No
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	None
Additional	Loan-Outs are required to fill out an affidavit acknowledging payment(s) received for work done in Alabama.

Alabama Film Office | Kathy Faulk, Manager | 334.242.4195 | kathy.faulk@film.alabama.gov | www.alabamafilm.org



Arkansas

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- ✓ Animation
- Commercials
- ✓ Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- ✓ Post Only
- Reality Television
- ✓ Scripted Television
- Talk Shows
- ✓ Video Games

Location Production Needs

- Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

[HB 1461](#)

Arkansas

Incentives	20%-30% Transferable Tax Credit/Rebate
Labor	
Resident ATL	20%
Resident BTL	30%
Non-Resident ATL	20%
Non-Resident BTL	20%
Labor Uplifts	10% on payroll of BTL employees who are full-time residents of AR or veterans (max of 30%)
Qualified Spend	
Spend	20%
	Qualified expenditures include: costs incurred in Arkansas in the development, preproduction, production or postproduction of a qualified production.
Spend Uplifts	10% on qualified expenditures paid to a veteran-owned small business
Minimum/Caps	
Minimum Spend	\$200K; \$50K (post only)
Compensation Cap	\$500K
Annual Cap	\$4M (tax credit); Discretionary (rebate)
Application	
	Prior to beginning preproduction activities in Arkansas, productions must register with the film office, and submit an application along, with an estimate of expenditures. Productions must apply for a production rebate certificate no later than 180 days after the last production expenses are incurred.
Additional Requirements	
Loan-Out Registration	No
Sunset Date	June 30, 2032

Arkansas Film Commission | Christopher Crane, Film Commissioner | 501.682.7676 | ccrane@arkansasedc.com
<https://www.arkansasproduction.com/incentives/state/>



California

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- ✓ Tax Credit Placement

Eligible Production Types

- Animation
- Commercials
- Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- Post Only
- Reality Television
- ✓ Scripted Television
- Talk Shows
- Video Games

Location Production Needs

- ✓ Beaches Ocean
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- ✓ Snow
- ✓ Suburban
- ✓ Tropical

Legislation/Guidance

[Film and Television Tax Credit Program 3.0 Guidelines](#)



California

Incentives	20%-30% Tax Credit
Related Programs	CALIFORNIA - Feature Films CALIFORNIA - Independent Films CALIFORNIA - TV Projects CALIFORNIA - Relocating TV CALIFORNIA - San Francisco CALIFORNIA - Santa Clarita CALIFORNIA - Shasta County
Labor	
Resident BTL	20-25%
Non-Resident BTL	20-25%
Minimum/Caps	
Minimum Spend	\$1M budget
Minimum Filming Days	A minimum of 75% of total “principal photography” days must occur wholly in California.
Annual Cap	\$330M
Application	
	Applications must be submitted via an online portal during specific application windows. Application windows are grouped by category, and projects will only compete against other projects from the same category. Any project that begins principal photography within CA prior to acceptance into the program, will be ineligible. Productions must begin principal photography within 180 days of CAL issuance.



California

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	No
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	June 30, 2025
Additional Information	<p>Tax Credits are allocated each fiscal year to eligible productions according to the following designated funding categories:</p> <ul style="list-style-type: none">* TV Projects - \$132M (not including Relocating TV Series)* Feature Films - \$115.5M* Relocating TV Series - \$56.1M* Independent Films<ul style="list-style-type: none">- Budgets less than \$10M - \$15.84M- Budgets more than \$10M - \$10.56M

California Film Commission | Colleen Bell, Executive Director | 323.860.2960
filmca@film.ca.gov | www.film.ca.gov



California - Feature Films

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Animation
- Commercials
- Documentaries
- ✓ Feature Films
- Game Shows
- Pilots
- Post Only
- Reality Television
- Scripted Television
- Talk Shows
- Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- ✓ Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- ✓ Tropical

Legislation/Guidance

[Film and Television Tax Credit Program 3.0](#)



California - Feature Films

Incentive	20%-30% Non-Transferable/Non-Refundable
Related Programs	CALIFORNIA - Independent Films CALIFORNIA - TV Projects CALIFORNIA - Relocating TV
Labor	
Resident BTL	20%
Non-Resident BTL	20%
Labor Uplifts	<p>All productions are eligible to receive an additional 5% or 10%, if spending occurs in any of these three categories:</p> <ul style="list-style-type: none"> • 5% VFX - VFX expenditures in-state must equal \$10M or 75% of total VFX costs • 5% Out of Zone - wages for residents residing in the LA zone, working outside of the LA zone • 10% Local Hire Labor - wages for residents residing outside of the LA zone, working outside of the LA zone
Qualified Spend	
Spend	<p>20%</p> <p>Qualified expenditures include preproduction, production, and postproduction expenditures purchased and/or rented and used in the state of California.</p> <p>Click here for a list of qualified expenditures.</p>
Spend Uplifts	<p>All productions are eligible to receive an additional 5% or 10%, if spending occurs in any of these three categories:</p> <ul style="list-style-type: none"> • 5% VFX - VFX expenditures in-state must equal \$10M or 75% of total VFX costs • 5% Out of Zone - items purchased and/or rented outside of the LA zone and totally consumed outside of the LA zone
Minimum/Caps	
Minimum Spend	\$1M budget
Minimum Filming Days	A minimum of 75% of total “principal photography” days must occur wholly in California.
Project Cap	\$100M of qualified spend
Annual Cap	\$115.5M



California - Feature Films

Application	
	Applications must be submitted via an online portal during specific application windows. Application windows are grouped by category, and projects will only compete against other projects from the same category. Any project that begins principal photography within CA prior to acceptance into the program, will be ineligible. Productions must begin principal photography within 180 days of CAL issuance.
Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	No
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	June 30, 2025
Carry Forward	9 Years
Additional Information	<ul style="list-style-type: none">• Independent “producers” may apply under the non-independent category, but the tax credits will remain non-transferable.• Tax credits for Feature Films are non-transferable and must be used to offset tax liability with the State of California.

California Film Commission | Colleen Bell, Executive Director | 323.860.2960
filmca@film.ca.gov | www.film.ca.gov



California - Independent Films

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- ✓ Tax Credit Placement

Eligible Production Types

- Animation
- Commercials
- Documentaries
- ✓ Feature Films
- Game Shows
- Pilots
- Post Only
- Reality Television
- Scripted Television
- Talk Shows
- Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- ✓ Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- ✓ Tropical

Legislation/Guidance

[Film and Television Tax Credit Program 3.0](#)

California - Independent Films

Incentive	25%-30% Transferable Tax Credit
Related Programs	CALIFORNIA - Feature Films CALIFORNIA - TV Projects CALIFORNIA - Relocating TV
Labor	
Resident BTL	25%
Non-Resident BTL	25%
Labor Uplifts	5% Local Hire Labor - wages for residents residing outside of the LA zone, working outside of the LA zone
Qualified Spend	
Spend	25%
	<p>Qualified expenditures include preproduction, production, and postproduction expenditures purchased and/or rented and used in the state of California.</p> <p>Click here for a list of qualified expenditures.</p>
Spend Uplifts	5% Local Hire Labor - wages for residents residing outside of the LA zone, working outside of the LA zone
Minimum/Caps	
Minimum Spend	\$1M budget
Minimum Filming Days	A minimum of 75% of total “principal photography” days must occur wholly in California.
Project Cap	\$10M of qualified spend
Annual Cap	\$26.4M
Application	
Additional Information	<p>Applications must be submitted via an online portal during specific application windows. Application windows are grouped by category, and projects will only compete against other projects from the same category. Any project that begins principal photography within CA prior to acceptance into the program, will be ineligible. Productions must begin principal photography within 180 days of CAL issuance.</p> <ul style="list-style-type: none"> The funding of the independent film category is bifurcated in two parts: <ul style="list-style-type: none"> Films with budgets less than \$10M - \$15.84M Films with budgets more than \$10M - \$10.56M



California - Independent Films

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	No
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	June 30, 2025
Carry Forward	9 Years
Additional Information	<ul style="list-style-type: none">• The funding of the independent film category is bifurcated in two parts:<ul style="list-style-type: none">– Films with budgets less than \$10M - \$15.84M– Films with budgets more than \$10M - \$10.56M

California Film Commission | Colleen Bell, Executive Director | 323.860.2960
filmca@film.ca.gov | www.film.ca.gov



California - TV Projects

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Animation
- Commercials
- Documentaries
- ✓ Feature Films
- Game Shows
- Pilots
- Post Only
- Reality Television
- ✓ Scripted Television
- Talk Shows
- Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- ✓ Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- ✓ Tropical

Legislation/Guidance

[Film and Television Tax Credit Program 3.0](#)

California - TV Projects

Incentive	20%-30% Non-Transferable/Non-Refundable
Related Programs	CALIFORNIA - Feature Films CALIFORNIA - Independent Films CALIFORNIA - Relocating TV
Labor	
Resident BTL	20%
Non-Resident BTL	20%
Labor Uplifts	<p>All productions are eligible to receive an additional 5% or 10%, if spending occurs in any of these three categories:</p> <ul style="list-style-type: none"> • 5% VFX - VFX expenditures in-state must equal \$10M or 75% of total VFX costs • 5% Out of Zone - wages for residents residing in the LA zone, working outside of the LA zone • 10% Local Hire Labor - wages for residents residing outside of the LA zone, working outside of the LA zone
Minimum/Caps	
Spend	<p>20%</p> <p>Qualified expenditures include preproduction, production, and postproduction expenditures purchased and/or rented and used in the state of California. Click here for a list of qualified expenditures.</p>
Spend Uplifts	<p>All productions are eligible to receive an additional 5% or 10%, if spending occurs in any of these three categories:</p> <ul style="list-style-type: none"> • 5% VFX - VFX expenditures in-state must equal \$10M or 75% of total VFX costs • 5% Out of Zone - items purchased and/or rented outside of the LA zone and totally consumed outside of the LA zone
Qualified Spend	
Minimum Spend	\$1M budget
Minimum Filming Days	A minimum of 75% of total "principal photography" days must occur wholly in California
Project Cap	\$100M of qualified spend
Annual Cap	\$132M
Additional Information	<ul style="list-style-type: none"> • Each episode must have at least 40 minutes of running time, excluding commercials. • Tax credits for TV Projects are non-transferable and must be used to offset tax liability with the State of California.



California - TV Projects

Application	
	Applications must be submitted via an online portal during specific application windows. Application windows are grouped by category, and projects will only compete against other projects from the same category. Any project that begins principal photography within CA prior to acceptance into the program, will be ineligible. Productions must begin principal photography within 180 days of CAL issuance.
Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	No
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	June 30, 2025
Carry Forward	9 Years
Additional Information	<ul style="list-style-type: none">• Each episode must have at least 40 minutes of running time, excluding commercials.• Tax credits for TV Projects are non-transferable and must be used to offset tax liability with the State of California.

California Film Commission | Colleen Bell, Executive Director | 323.860.2960
filmca@film.ca.gov | www.film.ca.gov



California - Relocating TV

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Animation
- Commercials
- Documentaries
- Feature Films
- Game Shows
- Pilots
- Post Only
- Reality Television
- ✓ Scripted Television
- Talk Shows
- Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- ✓ Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- ✓ Tropical

Legislation/Guidance

[Film and Television Tax Credit Program 3.0](#)



California - Relocating TV

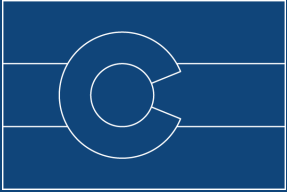
Incentive	25%-30% Non-Transferable/Non-Refundable
Related Programs	CALIFORNIA - Feature Films CALIFORNIA - Independent Films CALIFORNIA - Relocating TV
Labor	
Resident BTL	25%
Non-Resident BTL	25%
Labor Uplifts	5% Local Hire Labor - wages for residents residing outside of the LA zone, working outside of the LA zone
Qualified Spend	
Spend	25% Qualified expenditures include preproduction, production, and postproduction expenditures purchased and/or rented and used in the state of California. Click here for a list of qualified expenditures.
Minimum/Caps	
Minimum Spend	\$1M budget
Minimum Filming Days	A minimum of 75% of total “principal photography” days must occur wholly in California.
Project Cap	\$100M of qualified spend
Annual Cap	\$56.1M
Application	
	Applications must be submitted via an online portal during specific application windows. Application windows are grouped by category, and projects will only compete against other projects from the same category. Any project that begins principal photography within CA prior to acceptance into the program, will be ineligible. Productions must begin principal photography within 180 days of CAL issuance.



California - Relocating TV

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	No
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	June 30, 2025
Carry Forward	9 Years
Additional Information	A television series that relocated to California, considered a “relocating TV series,” is required to have at least seventy-five percent (75%) of principal photography of its most recent “television season” filmed outside of California. Subsequent seasons, considered recurring TV series, receive 20% tax credits. Tax credits for Relocating TV Projects are non-transferable and must be used to offset tax liability with the State of California.

California Film Commission | Colleen Bell, Executive Director | 323.860.2960
filmca@film.ca.gov | www.film.ca.gov



Colorado

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

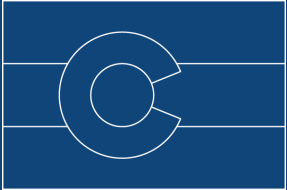
- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- Post Only
- ✓ Reality Television
- ✓ Scripted Television
- Talk Shows
- ✓ Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- Snow
- ✓ Suburban
- ✓ Tropical

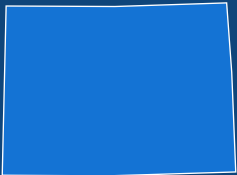
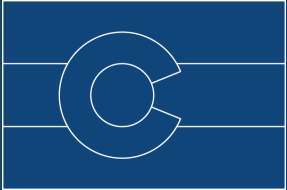
Legislation/Guidance

[HB 12-1286](#)



Colorado

Incentives	20% Rebate
Labor	
Resident ATL	20%
Resident BTL	20%
Non-Resident ATL	20%
Non-Resident BTL	20%
Qualified Spend	
Spend	20%
	Qualified expenditures include payments made by a production company operating in Colorado, to a person or business in Colorado, in connection with production activities in Colorado. Qualified local expenditures include payroll, workforce expenses and vendor expenses. Click here for more information.
Minimum/Caps	
Minimum Spend	\$100K (local production company); \$1M (out-of-state production company); \$250K (TV commercials and Video Games)
Annual Cap	\$9.25M
Application	
	Applications must be approved by the Colorado Office of Film, Television & Media before beginning principal photography. Applications submitted after the end of production cannot be considered. Due to the nature of our approval process, it is best to contact the office before completing the application or complete the pre-application here.



Colorado

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	Yes
Income Tax Withholding	Individual: 4.63% Loan-out: 4.63%
Additional Information	Crew must consist of at least 50% Colorado residents and productions must be at least 80% funded or be prepared to show proof of financing.

Colorado Office of Film, Television & Media | Donald Zuckerman, Film Commissioner | 303.892.3840
donald.zuckerman@state.co.us | www.coloradofilm.org



Connecticut

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- ✓ Tax Credit Placement

Eligible Production Types

- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- ✓ Talk Shows
- ✓ Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- Deserts
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- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- ✓ Tropical

Legislation/Guidance

[Digital Media & Motion Picture Tax Credit Guidelines](#)

Connecticut

Incentives	10%-30% Transferable Tax Credit
Labor	
Resident ATL	10-30%
Resident BTL	10-30%
Non-Resident ATL	10-30%
Non-Resident BTL	10-30%
Qualified Spend	
Spend	10-30%
	Production expenses or costs used in calculating the tax credits include expenditures clearly and demonstrably incurred in Connecticut in the preproduction, production or postproduction costs of a qualified production. Click here for a complete list of qualified expenditures.
Minimum/Caps	
Minimum Spend	\$100K (10% credit); \$500K (15% credit); \$1M (30% credit)
Minimum Filming Days	50% of principal photography within the state (unless 50% of postproduction budget is in state or \$1M of postproduction is spent in state)
Project Cap	None
Compensation Cap	\$20M
Annual Cap	None
Application	
	An eligible production company must apply for an eligibility certificate no later than 90 days after the first qualified production expense is incurred in Connecticut. Upon completion of a production, an eligible production company must apply for a tax credit certificate no later than 90 days after the last production expense is incurred in the state.





Connecticut

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	Yes
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	None
Carry Forward	5 years
Additional Information	In November 2017, the Governor signed SB 1502a, which permanently extended the moratorium on feature films, defined as films for theatrical release. Films made for TV and streaming services are still eligible.

Office of Film, Television, and Digital Media | Ed Ruggiero, Film Tax Credit Administrator | 860.500.2411
ed.ruggiero@ct.gov | www.ctfilm.com



District of Columbia

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- ✓ Animation
- Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- ✓ Talk Shows
- ✓ Video Games

Location Production Needs

- Beaches Ocean
- ✓ City
- Deserts
- Forests
- ✓ Lakes Rivers
- Mountains
- Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

[D.C. Code § 2-1204.11 \(2017\)](#)

District of Columbia

Incentive	21%-35% Rebate
Labor	
Resident ATL	30%
Resident BTL	30%
Non-Resident ATL	10%
Non-Resident BTL	10%
Qualified Spend	
Spend	<p>35% (subject to taxation in the District); 21% (not subject to taxation in the District)</p> <p>“Qualified production expenditure” means a development, preproduction, production, or postproduction expenditure made in the District that is:</p> <ul style="list-style-type: none"> • Directly attributable to the production or distribution of a qualified production; • For the production or distribution of a qualified production; • In accordance with generally accepted entertainment industry practices; and • Not a qualified personnel expenditure <p>Click here for a list of qualified expenditures.</p>
Minimum/Caps	
Minimum Spend	\$250K
Project Cap	None
Compensation Cap	\$500K
Annual Cap	Call OCTFME for Fiscal Year 2022 Cap
Application	
	<p>Applications are reviewed and accepted on a first come, first served basis. The application should be submitted before the commencement of qualifying activity. If the application is not submitted before the beginning of qualifying activity the applicant should request a waiver from the Office of Cable Television, Film, Music and Entertainment (OCTFME) before completing the application.</p>



District of Columbia

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	No
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	None
Additional Information	Qualified productions can also receive up to 50% of the company's qualified job training expenditures, and up to 25% of the company's base infrastructure investment; provided the facility is primarily used for business functions related to media production or postproduction activity.

Office of Cable Television, Film, Music & Entertainment | Angie Gates, Director | 202.727.6608 | film@dc.gov | www.film.dc.gov



Florida - Miami/Dade County

EP Services Offered

- Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- Post Only
- ✓ Reality Television
- ✓ Scripted Television
- Talk Shows
- ✓ Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- Deserts
- Forests
- ✓ Lakes Rivers
- Mountains
- Rural
- Snow
- ✓ Suburban
- ✓ Tropical

Legislation/Guidance

[Miami Beach Film Incentive Guidelines](#)



Florida - Miami/Dade County

Incentives	Grant
Qualified Spend	
	Qualifying Payroll shall mean payment of salary to Miami-Dade County residents for work performed from the First Day of Pre-Production to the Last Day of Post-Production. Qualifying Expenses shall mean payments for such goods and services from the date of submission of the application through the Last Day of Post-Production, excluding all expenditures in an amount less than \$20.
Minimum/Caps	
Minimum Spend	\$500K - \$1M
Project Cap	\$50K - \$100K (max grant allowed depends on tier)
Compensation Cap	\$75K
Application	
	A qualifying application and required accompanying paperwork must be completed in full and submitted via email to the Miami-Dade Office of Film and Entertainment prior to the first day of principal photography.
Additional Requirements	
Additional Information	<ul style="list-style-type: none">• Each project is required to hire a minimum of 70% main cast and crew (employees) that are Miami- Dade County residents.• Each project is required to utilize at least 70% of vendors that are registered in Miami- Dade County to do business.• Each project is required to produce 70% of the entire production project be produced/filmed in Miami-Dade County.

FilMiami | Marco Giron, Chief of Film and Entertainment | 305.375.3288
Marco.Giron@miamidade.gov | www.filmiami.org



Florida - St. Petersburg/Clearwater

EP Services Offered

- Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Animation
- Commercials
- Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- Post Only
- Reality Television
- ✓ Scripted Television
- Talk Shows
- Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- Deserts
- Forests
- ✓ Lakes Rivers
- Mountains
- Rural
- Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

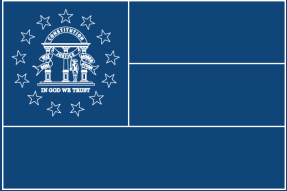
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Florida - St. Petersburg/Clearwater

Incentives	10% Grant
Labor	
Resident ATL	10%
Resident BTL	10%
Qualified Spend	
Spend	10%
	Qualified expenditures include ATL and BTL costs incurred in Pinellas County.
Minimum/Caps	
Minimum Spend	None
Application	
	To apply for funding, click here to request an application. Based upon the information provided, the Film Commission will determine the cash rebate amount, providing an initial dollar amount. This initial amount is contingent upon the monies spent locally and the production's traditional and social media marketing value.
Additional Requirements	
Sunset Date	None
Additional Information	Additionally, there is a 7% State sales tax exemption for qualified expenditures for productions.

FilmSPC | Tony Armer, Film Commissioner | 727.464.7240
tony@filmspc.com | www.filmstpeteclearwater.com/



Georgia

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- ✓ Tax Credit Placement

Eligible Production Types

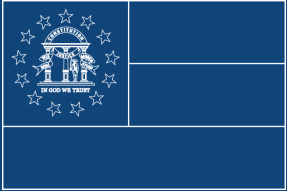
- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- ✓ Talk Shows
- ✓ Video Games

Location Production Needs

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- ✓ Suburban
- Tropical

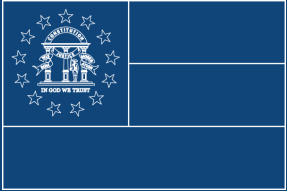
Legislation/Guidance

- [HB 1027](#)
- [Chapter 159-1-1](#)
- [Detailed Brochure](#)



Georgia

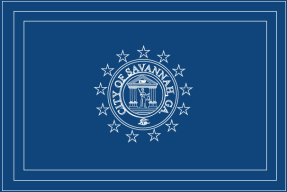
Incentives	20%-30% Transferable Tax Credit
Related Programs	GEORGIA - Savannah
Labor	
Resident ATL	20%
Resident BTL	20%
Non-Resident ATL	20%
Non-Resident BTL	20%
Labor Uplifts	10% for including Georgia promotional logo/end title credit or pre-approved alternative marketing promotion
Qualified Spend	
Spend	20%
	Qualified expenditures include materials, services and labor. Qualified purchases, rentals, and services must satisfy the Georgia vendor rule. Developmental costs, most fees, and marketing and distribution are not a qualified expenditure. Click here for a list of qualified expenditures.
Spend Uplifts	10% for including Georgia promotional logo/end title credit or pre-approved alternative marketing promotion
Minimum/Caps	
Minimum Spend	\$500K
Project Cap	None
Compensation Cap	\$500K (no cap for loan-outs)
Annual Cap	None



Georgia

Application	
	<p>To apply for the 20% certification for feature films, television pilots, television series and music videos a production company must:</p> <ul style="list-style-type: none">• Complete the 20% certification application for each project• Attach a final shooting script and also provide story boards for commercials and music videos <p>To apply for 10% GEP Uplift certification for feature films, television pilots, television series and music videos each project must:</p> <ul style="list-style-type: none">• Complete the 20% certification application per project• Attach a final shooting script and storyboards for music videos• Complete the 10% GEP Uplift application
Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	Yes
Income Tax Withholding	Individual: Not Required Loan-out: 5.75%
Sunset Date	None
Carry Forward	5 years
Additional Information	<ul style="list-style-type: none">• Download the new Film Tax Audit Procedures Manual for updated AUPs.• See the updated Coronavirus Tax Relief FAQs.

Georgia Film Office | Lee Thomas, Deputy Commissioner | 404.962.4048
film@georgia.org | www.georgia.org/industries/film-entertainment/georgia-film-tv-production



Georgia - Savannah

EP Services Offered

- ✓ Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Animation
- Commercials
- Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- Post Only
- Reality Television
- ✓ Scripted Television
- Talk Shows
- Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
- ✓ Lakes Rivers
- Mountains
- ✓ Rural
- Snow
- ✓ Suburban
- Tropical

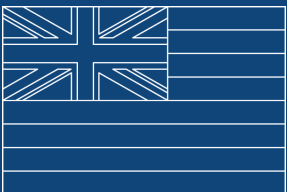
Legislation/Guidance

[Savannah Entertainment Production Incentive Guidelines](#)

Georgia - Savannah

Incentives	10% Rebate
Labor	
Resident BTL	10%
Qualified Spend	
Spend	10%
Project Cap	Qualified expenses are defined as any rental or purchase made in Chatham County, GA for use of production. See Guidelines for a list of qualified expenses.
Spend Uplifts	
Minimum/Caps	
Minimum Spend	\$500K (qualified spend); \$4M budget (film and pilots); \$5M budget (tv series)
Minimum Filming Days	50% of shooting days must be within 60 miles of the City Hall of Savannah
Project Cap	\$100K (film and pilots); \$250K per calendar year (TV series)
Annual Cap	\$1M
Application	
	Productions must meet with Savannah Regional Film Commission before applying. Part 1 of application must be submitted no later than seven business days before principal photography begins. Principal photography must begin within 90 days after submitting part 1 of application.
Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Additional Information	

Savannah Regional Film Commission | Beth Nelson, Executive Director | 912.447.4159
bnelson@filmsavannah.org | www.savannahfilm.org/



Hawaii

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- ✓ Tax Credit Placement

Eligible Production Types

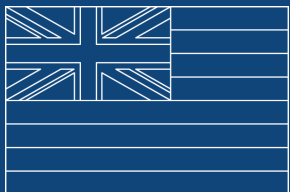
- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- ✓ Talk Shows
- ✓ Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- ✓ Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- ✓ Tropical

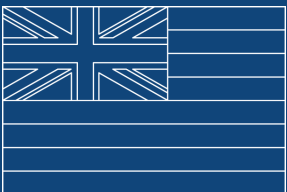
Legislation/Guidance

- [HB 423](#)
- [Chapter 18-235](#)
- [Overview & Instructions](#)



Hawaii

Incentives	20%-25% Refundable Tax Credit
Labor	
Resident ATL	20%
Resident BTL	20%
Non-Resident ATL	20%
Non-Resident BTL	20%
Labor Uplifts	5% on qualified labor costs incurred while filming outside of Oahu
Qualified Spend	
Spend	20%
	Qualified expenditures include most preproduction, production, and postproduction costs incurred in Hawaii and are subject to Hawaii's general excise tax or income tax. Costs incurred for the use of state and county facilities and locations, although not subject to general excise taxes, will qualify for the incentive.
Spend Uplifts	5% on qualified production costs incurred while filming outside of Oahu
Minimum/Caps	
Minimum Spend	\$200K
Project Cap	\$15M
Compensation Cap	None
Annual Cap	\$50M
Application	
	Productions must complete and submit a Production Registration Form at least 7 business days prior the first Hawaii shoot date.



Hawaii

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	Yes
Income Tax Withholding	Individual: Not Required Loan-out: Not Required (loan-outs must register to do business in HI and obtain a GET license number)
Sunset Date	December 31, 2025
Additional Information	<ul style="list-style-type: none">• Productions must provide evidence of reasonable efforts to hire local talent and crew.• Productions must provide evidence when making any claim for products or services acquired or rendered outside of Hawaii that reasonable efforts were unsuccessful to secure and use comparable products or services within the state.• Productions must provide evidence of financial or in-kind contributions or educational or workforce development efforts toward the furtherance of the local film, television and digital media industries that is valued at 0.1% of the productions Hawaii Spend or \$1K, whichever is greater.

Hawaii Film Office | Donne Dawson, State Film Commissioner | Honolulu, HI 96804 | 808.586.2570
info@hawaiifilmoffice.com | www.filmoffice.hawaii.gov/incentives-tax-credits/



Illinois

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- ✓ Tax Credit Placement

Eligible Production Types

- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- Post Only
- ✓ Reality Television
- ✓ Scripted Television
- Talk Shows
- Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

Film Production Services Tax Credit
Act of 2008

Illinois



Incentives	30%-45% Transferable Tax Credit
Labor	
Resident ATL	30%
Resident BTL	30%
Labor Uplifts	15% on salaries of individuals who live in economically disadvantaged areas whose unemployment rate is at least 150% of the State's annual average.
Qualified Spend	
Spend	30%
	Qualified expenditures include tangible, personal property and services purchased from Illinois vendors, and compensation paid to Illinois resident employees.
	Click here for a list of qualified expenditures.
Minimum/Caps	
Minimum Spend	\$100K (\$50K for 30 minutes or less)
Project Cap	None
Compensation Cap	\$100K
Annual Cap	None
Application	
	Production must complete and submit the Illinois Film Tax Credit Application at least 5 days before principal photography begins in Illinois. Commercial Advertising Applications must be submitted at least 24 hours prior to start of filming in Illinois.



Illinois

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	No
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	December 31, 2026
Carry Forward	5 Years
Additional Information	Reality TV is approved on a case-by-case basis.

The Illinois film Office | Peter Hawley, Film Commissioner | 312.814.3600
film@illinois.gov | www.film.illinois.gov



Kentucky

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- ✓ Animation
- Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- ✓ Talk Shows
- Video Games

Location Production Needs

- Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
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- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

[Kentucky Entertainment Incentive Program Guidelines](#)



Kentucky

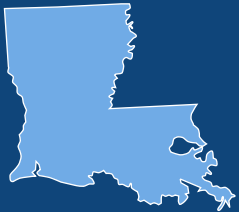
Incentives	30%-35% Refundable Tax Credit
Labor	
Resident ATL	35%
Resident BTL	35%
Non-Resident ATL	30%
Non-Resident BTL	30%
Labor Uplifts	5% (max 35%) on qualified labor on productions filming in an enhanced incentive county
Qualified Spend	
Spend	30% Qualified expenditures must be made from businesses within the Commonwealth of Kentucky. Click here for a list of qualified expenditures.
Spend Uplifts	5% on qualified spend on productions filming in an enhanced incentive county
Minimum/Caps	
Minimum Spend	\$125K-\$250K (film/TV); \$10K-\$20K (documentaries)
Project Cap	\$10M
Compensation Cap	\$1M
Annual Cap	\$75M
Application	
	Applications for film production incentives must be approved by the Kentucky Economic Development Finance Authority (KEDFA) and its monthly meeting. Filming or production must begin within six months of filing a final application with KEDFA. See guidelines for complete application process.



Kentucky

Additional Requirements	
Screen Credit	Yes
CPA Audit	No
Loan-Out Registration	Yes
Income Tax Withholding	Individual: 5% Loan-out: Not Required
Sunset Date	None

Kentucky Cabinet for Economic Development | Tim Bates, Manager | 502.564.4930 ext 154
tbates@ky.gov | ced.ky.gov/Locating_Expanding/KEI



Louisiana

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- ✓ Talk Shows
- ✓ Video Games

Location Production Needs

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- ✓ Suburban
- Tropical

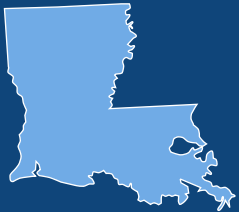
Legislation/Guidance

[SB 254](#)

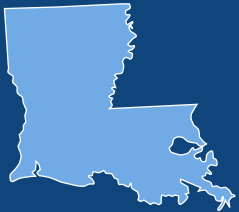
[Motion Picture Production Tax Credit Program](#)

[2017 Program Changes](#)

Louisiana



Incentives	25%-40% Refundable Tax Credit
Related Programs	LOUISIANA - Jefferson Parish
Labor	
Resident ATL	25%
Resident BTL	25%
Non-Resident ATL	25%
Non-Resident BTL	25%
Labor Uplifts	15% (max 40%) on individuals (loan-outs qualify at the base 25%)
Qualified Spend	
Spend	25%
	Qualified expenditures include costs made for tangible goods and services directly related to the state-certified production within the borders of Louisiana.
Spend Uplifts	Up to 15% (max 40%) for productions that qualify for one or both of the following: <ul style="list-style-type: none"> • 10% on productions that spend between \$50K and \$5M, based upon a screenplay created by a Louisiana resident • 5% on productions that have their production office and at least 60% of principal photography based outside of the New Orleans Metropolitan Statistical Area 5% available on certain VFX spend only
Minimum/Caps	
Minimum Spend	\$300K; \$50K (Louisiana screenplay productions)
Project Cap	\$20M (film); \$25M per season (TV)
Compensation Cap	\$3M
Annual Cap	\$150M



Louisiana

Application	
	Productions must complete and submit an online application with supporting documents and fees to the Office of Entertainment Industry Development, to receive an initial certification.
	The final certification process commences after the completion of production.
Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	No
Income Tax Withholding	Individual: Not Required Loan-out: 4.75%
Sunset Date	June 30, 2025
Additional Information	Productions may transfer credits to LDR at a buy-back rate of 90% (88% after 2% transfer fee).



Maine

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- Talk Shows
- ✓ Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

- [Wage Reimbursement Law](#)
- [Income Tax Credit Law](#)

Maine

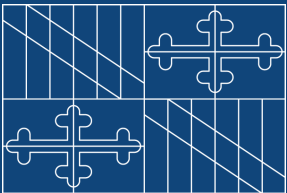


Incentives	5%-17% Tax Credit/Rebate
Labor	
Resident ATL	12%
Resident BTL	12%
Non-Resident ATL	10%
Non-Resident BTL	10%
Qualified Spend	
Spend	5%
	Qualified production expenditures include expenses directly incurred in the state for preproduction, production, or postproduction of a certified visual media production.
Minimum/Caps	
Minimum Spend	\$75K
Project Cap	None
Compensation Cap	\$50K
Annual Cap	None
Application	
	Productions must complete and submit an application to the Department of Economic and Community Development prior to production.
Additional Requirements	
Screen Credit	Yes
CPA Audit	No
Loan-Out Registration	No
Income Tax Withholding	Individual: 5.8% - 7.15% Loan-out: 5.8% - 7.15%
Sunset Date	None

Maine Film Office | Karen Carberry Warhola, Director | 207.624.9828
karen.carberrywarhola@maine.gov | www.filminmaine.com



Note: Production Incentive legislation is subject to change, please go to ep.com for the most recent updates to Production Incentive legislation.



Maryland

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

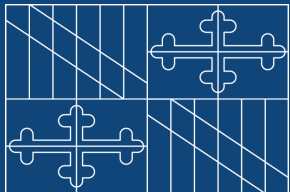
- Animation
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- Documentaries
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- Video Games

Location Production Needs

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- ✓ Snow
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- Tropical

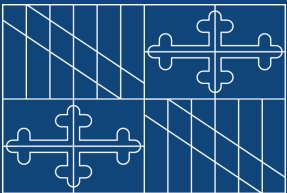
Legislation/Guidance

[SB 1154](#)



Maryland

Incentives	25%-27% Refundable Tax Credit
Labor	
Resident ATL	25%
Resident BTL	25%
Non-Resident ATL	25%
Non-Resident BTL	25%
Labor Uplifts	2% (max 27%) on total direct costs for a TV series
Qualified Spend	
Spend	25% Direct costs include total costs incurred in the state of Maryland that are necessary to carry out production activity. All goods and services must be provided by a qualified vendor. Click here for a list of Direct Costs.
Spend Uplifts	2% (max 27%) on total direct costs for a TV series
Minimum/Caps	
Minimum Spend	\$250K; \$25K (small films)
Minimum Filming Days	50% of principal photography must occur in Maryland
Project Cap	\$10M
Compensation Cap	\$500K (if threshold is reached, no compensation for the individual is qualified)
Annual Cap	\$12M
Application	
	Productions must submit an Application for Qualification (and all required materials) before beginning any film production activity in the state. Productions must submit an Application for Final Tax Credit Certification within 180 days of completion of all film production activity in the state.



Maryland

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	No
Income Tax Withholding	Individual: 2% - 5.15% Loan-out: 2% - 5.15%
Sunset Date	None
Additional Information	<ul style="list-style-type: none">• The total direct costs may not include any salary, wages or “other compensation” for writers, directors or producers, which are defined as crew members whose credited position contains either writer, director or producer in the title.• A qualified Maryland Small Film may receive a refundable income tax credit of up to 25% of the total direct costs (authorized costs only) of a film production activity, with a maximum tax credit amount per project of \$125K.



Massachusetts

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- ✓ Tax Credit Placement

Eligible Production Types

- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- Talk Shows
- Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

[Act of 2007](#)

Massachusetts

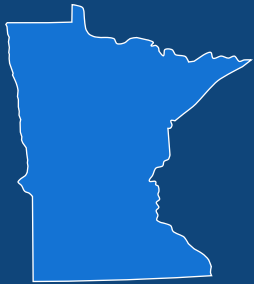


Incentives	25% Partially Refundable/Fully Transferable
Labor	
Resident ATL	25%
Resident BTL	25%
Non-Resident ATL	25%
Non-Resident BTL	25%
Qualified Spend	
Spend	25%
	Qualified expenditures include preproduction, production, and post production expenses related directly to the Massachusetts production. Equipment or other tangible personal property rented or purchased outside of Massachusetts qualifies as production expenses. For purchases of equipment or personal property, the qualifying cost is depreciation cost, not purchase price.
Minimum/Caps	
Minimum Spend	\$50K
Minimum Filming Days	75% of total principal photography days (or 75% of all production costs)
Project Cap	None
Annual Cap	None
Application	
	Productions must complete STE form and file with Massachusetts Department of Revenue prior to start of production. The credit application is filed after all the Massachusetts production is completed, all vendors are paid, and an audit/AUP, if required, is completed. Only one application can be filed for each project.



Massachusetts

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	Yes
Income Tax Withholding	Individual: 5% Loan-Out: 5%
Sunset Date	None
Carry Forward	5 Years
Additional Information	<ul style="list-style-type: none">• Credits can be cashed out with the Commonwealth of Massachusetts at 90% of face value after satisfying tax liabilities, or can be transferred at market rate.• Entire salary of any employee whose total payments in connection with the production are \$1M or greater is excluded from the qualifying aggregate payroll but is eligible for the production credit.



Minnesota

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- Talk Shows
- Video Games

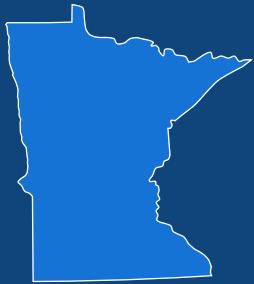
Location Production Needs

- Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

- [Minn. Stat. § 116U.26](#)
- [MN Production Rebate](#)

Minnesota

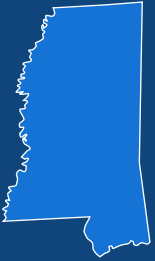
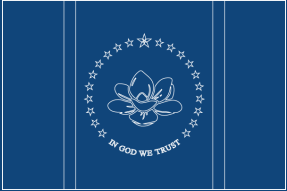


Incentive	20%-25% Transferable Tax Credit/Rebate
Related Programs	MINNESOTA - St Louis County
Labor	
Resident ATL	20%
Resident BTL	20%
Non-Resident ATL	20%
Labor Uplifts	5% for productions with qualified minimum MN spend of \$1M or 60% shoot days outside of the metro
Qualified Spend	
Spend	20%
	Qualified expenditures include direct costs of a qualified production incurred after the date of the project's certification letter.
Spend Uplifts	5% for productions with qualified minimum MN spend of \$1M or 60% shoot days outside of the metro
Minimum/Caps	
Minimum Spend	\$1M (tax credit); \$100K (rebate)
Annual Cap	\$4.95M (tax credit); \$475K (rebate)
Application	
	Productions must submit an application no earlier than 90 days before Minnesota principal photography begins. Projects spending \$1M or more may apply up to six months before production begins.
Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	Yes
Income Tax Withholding	Loan-out: Requirements vary, please contact incentives@ep.com for more information
Sunset Date	June 30, 2023

Minnesota Film and TV | Melodie Bahan, Executive Director | 612.767.0095
melodie@mnfilmtv.org | www.mnfilmtv.org



Note: Production Incentive legislation is subject to change, please go to ep.com for the most recent updates to Production Incentive legislation.



Mississippi

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

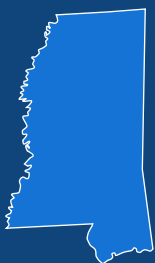
- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- Post Only
- ✓ Reality Television
- ✓ Scripted Television
- Talk Shows
- ✓ Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- Snow
- ✓ Suburban
- Tropical

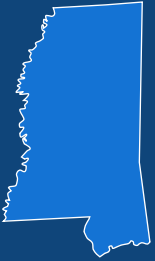
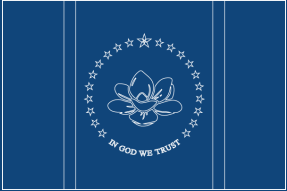
Legislation/Guidance

[SB 2603](#)



Mississippi

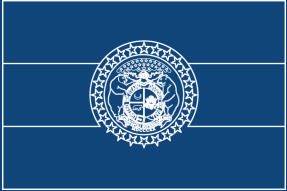
Incentive	25%-30% Rebate
Labor	
Resident ATL	30%
Resident BTL	30%
Non-Resident ATL	25%*
Non-Resident BTL	25%*
Labor Uplifts	5% on payroll paid to any member of the cast and crew who is an honorably discharged veteran of the US Armed Forces
Qualified Spend	
Spend	25%
	Qualified expenditures include production costs paid to Mississippi vendors and companies.
Minimum/Caps	
Minimum Spend	\$50K
Project Cap	\$10M
Compensation Cap	\$5M
Annual Cap	\$20M
Application	
	Production companies must submit an application to the Mississippi Film Office/MDA. The application must be submitted before the beginning of production for the Mississippi portion of the project.



Mississippi

Additional Requirements	
Screen Credit	Yes
CPA Audit	No
Loan-Out Registration	Yes
Income Tax Withholding	Individual: 3% - 5% Loan-out: 5%
Sunset Date	None
Additional Information	<ul style="list-style-type: none">• *As of April 8, 2019, non-resident payroll may be considered as part of base investment and eligible for a 25% rebate. Please contact the Mississippi Film Office for more information.• At least 20% of the production crew on payroll must be Mississippi residents.

Mississippi Film Office | Nina Parikh, Director | 601.359.3297
nparikh@mississippi.org | www.filmmississippi.org



Missouri - Kansas City

EP Services Offered

- ✓ Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- Post Only
- Reality Television
- ✓ Scripted Television
- Talk Shows
- ✓ Video Games

Location Production Needs

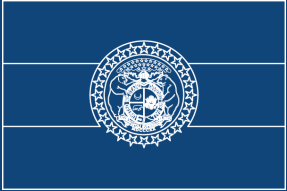
- Beaches Ocean
- ✓ City
- Deserts
- Forests
- Lakes Rivers
- Mountains
- Rural
- Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

Not Available

Missouri - Kansas City

Incentive	4%-10% Rebate
Labor	
Resident ATL	4-10%
Resident BTL	4-10%
Qualified Spend	
Spend	4-10%
Spend Uplifts	<p>Qualified expenditures include labor, goods, and services performed by residents or businesses located in the City of Kansas City, Missouri.</p> <p>0.5% if one of the following are met:</p> <ul style="list-style-type: none"> • Project is set entirely in Kansas City, MO • Project is filmed entirely in Kansas City, MO • Project features or utilizes services or products from KC arts professionals including but not limited to poets, choreographers, composers, visual artists or dancers <p>0.5% for one or more testimonial videos on subjects having to do with Kansas city</p>
Minimum/Caps	
Minimum Spend	\$100K (film); \$100K (TV series); \$50K (TV per episode); \$50K (national commercial); \$25K (regional commercial); \$10K (short film/music video)
Project Cap	None
Annual Cap	\$100K
Application	
	Productions applying for the KCMO Film Development Rebate Program will first need to file an initial application, which leads to conditional approval of the project for the KCMO Film Development Program administered by the City of Kansas City, Missouri. Applications must be submitted 30 business days prior for film and television projects filming and must be approved before shooting commences. Every effort will be made by the City to give notice within 10 business days of receipt of all the application paperwork.



Missouri - Kansas City

Additional Requirements	
Screen Credit	Yes
CPA Audit	No
Additional Information	There is a \$50 application fee.

KC Film Office | Steph Scupham, Director | 816.691.3842
sscupham@visitkc.com | www.kcfilmoffice.com/local-incentives



Montana

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- ✓ Tax Credit Placement

Eligible Production Types

- ✓ Animation
- ✓ Commercials
- Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- ✓ Post Only
- Reality Television
- ✓ Scripted Television
- Talk Shows
- ✓ Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- ✓ Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

[HB 340](#)



Montana

Incentives	20%-35% Transferable Tax Credit	
Labor		
Resident ATL	20%	
Resident BTL	25%	
Non-Resident ATL	20%	
Non-Resident BTL	15%	
Qualified Spend		
Spend	20%	
	Qualified expenditures include preproduction and production expenditures incurred in Montana that are directly used for a qualified production.	
Spend Uplifts	<ul style="list-style-type: none">• 10% on payments made to a Montana college or university for stage rentals, equipment rentals, or location fees for filming on campus• 10% on all in-studio facility and equipment rental expenditures incurred in Montana for a production that rents a studio for 20 days or more• 5% for production expenditures made in an underserved area• 5% for using “Film Montana” screen credit	
Minimum/Caps		
Minimum Spend	\$350K	
Compensation Cap	\$7.5M	
Annual Cap	\$12M	
Application		
	The application for pre-certification with the Montana Film Office on qualified productions must be submitted before the start of principal photography.	



Montana

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	Yes
Income Tax Withholding	Individual: 1% - 6.9% Loan-out: 6.9%
Sunset Date	None
Carry Forward	5 Years

Montana Film Office | Allison Whitmer, Film Commissioner | 406.841.2876
allison.whitmer@mt.gov | www.montanafilm.com



Nevada

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- ✓ Tax Credit Placement

Eligible Production Types

- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- ✓ Talk Shows
- ✓ Video Games

Location Production Needs

- Beaches Ocean
- ✓ City
- ✓ Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

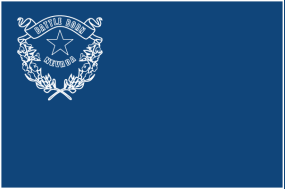
Legislation/Guidance

- [NRS - Film Tax Credit](#)
- [LCB File No. R120-13](#)



Nevada

Incentives	12%-25% Transferable Tax Credit
Labor	
Resident ATL	15%
Resident BTL	15%
Non-Resident ATL	12%
Labor Uplifts	<ul style="list-style-type: none"> • 5% if more than 50% of BTL are Nevada residents • 5% if 50% of production is shot in qualified rural county
Qualified Spend	
Spend	15%
	Qualified expenditures include preproduction, production, and postproduction expenditures, including, but not limited to, compensation and wages to residents and non-residents and purchases and rentals of tangible personal property or services from a NV business on or after the date in which the applicant submits an application.
Spend Uplifts	<ul style="list-style-type: none"> • 5% if more than 50% of BTL are Nevada residents • 5% if 50% of production is shot in qualified rural county
Minimum/Caps	
Minimum Spend	\$500K
Project Cap	\$6M
Compensation Cap	\$750K
Annual Cap	\$10M



Nevada

Additional Requirements	
Screen Credit	No
CPA Audit	Yes
Loan-Out Registration	No
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	None
Carry Forward	4 Years
Additional Information	At least 60% of the production budget, including preproduction, production, and postproduction, must be incurred in Nevada as qualified direct production expenditures. However, if all post-production will be completed outside of Nevada, then post-production expenditures can be withheld from the 60% calculation.

Nevada Film Office | Eric Preiss, Director | 702.486.2711
lvnfo@nevadafilm.com | www.nevadafilm.com



New Jersey

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- ✓ Tax Credit Placement

Eligible Production Types

- ✓ Animation
- Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- Post Only
- ✓ Reality Television
- ✓ Scripted Television
- Talk Shows
- Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

[SB 122](#)

New Jersey



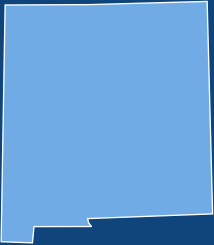
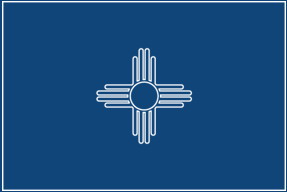
Incentive	30%-37% Transferable Tax Credit
Labor	
Resident ATL	35%
Resident BTL	35%
Non-Resident ATL	35%
Labor Uplifts	2% on qualified labor provided that the application is accompanied by a diversity plan; the plan is approved; and the New Jersey Economic Development Authority has verified that the applicant has met or made good faith efforts in achieving the goals stated within the diversity plan
Qualified Spend	
Spend	30-35%
	30% on all qualified expenses for goods and services used within a 30 mile radius of Columbus Circle. Qualified goods and services used outside of the 30 miles radius are calculated at 35%.
Spend Uplifts	2% on qualified production expenses provided that the application is accompanied by a diversity plan; the plan is approved; and the New Jersey Economic Development Authority has verified that the applicant has met or made good faith efforts in achieving the goals stated within the diversity plan
Minimum/Caps	
Minimum Spend	\$1M (or 60% of total production expenses in-state)
Project Cap	None
Compensation Cap	\$500K (per individual)
Annual Cap	\$100M
Application	
	A production company must begin principal photography within 180 days of the original application date or 150 days from the date of approval of the application by the New Jersey Economic Development Authority. Applications will be considered on a first come, first served basis.



New Jersey

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	Yes
Income Tax Withholding	Individual: Not Required Loan-out: 6.37%
Sunset Date	June 30, 2034
Carry Forward	7 Years
Additional Information	Reality television shows qualify for tax credits only if the production company producing the show has owned or leased a production facility of at least 20,000 sq. ft. for a minimum of 24 months, and has invested at least \$3 million in the facility, which must be located in a designated urban enterprise zone. Digital media projects can receive a 30%-35% tax credit and have different requirements.

NJ Motion Picture & Television Commission | Steve Gorelick, Executive Director | 973.648.6279
njfilm@sos.nj.gov | njeda.com/film



New Mexico

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- ✓ Talk Shows
- ✓ Video Games

Location Production Needs

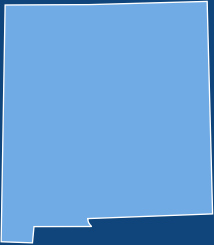
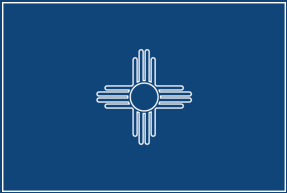
- Beaches Ocean
- ✓ City
- ✓ Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

- [SB 2](#)
- [FYI-370](#)

New Mexico

Incentive	25%-35% Refundable Tax Credit
Labor	
Resident ATL	25%
Resident BTL	25%
Non-Resident BTL	15% (limitations apply)
Qualified Spend	
Spend	25%
	Qualified expenditures include direct production and postproduction expenditures made in NM, that are subject to taxation by the state and directly attributable to the production.
Spend Uplifts	<ul style="list-style-type: none"> • 5% on standalone pilots intended for series TV in New Mexico • 5% on series TV productions intended for commercial distribution with an order for at least six episodes in a single season • 5% if certain criteria are met regarding the use of qualified production facilities • 5% on work, services, or items provided on location in NM that is at least 60 miles outside the exterior boundaries of Bernalillo and Santa Fe counties
Minimum/Caps	
Minimum Spend	None
Project Cap	None
Compensation Cap	\$5M Credit
Annual Cap	\$100M
Application	
	Productions must file initial application materials with the NM Film Office at least 30 days prior to that start of principal photography.



New Mexico

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	No
Income Tax Withholding	Individual: Not Required (resident) Loan-out: Requirements vary, please contact incentives@ep.com for more information
Sunset Date	None
Additional Information	Payments to nonresident performing artists, being paid through a loan-out company, qualify if paid through a Super Loan-Out (SLO) company that charges a Gross Receipts Tax (GRT) and has taxes withheld at 5.9%.

New Mexico Film Office | Amber Dodson, Director | 505.819.8949
info@nmfilm.com | www.nmfilm.com



New York

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Animation
- ✓ Commercials
- Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- Post Only
- Reality Television
- ✓ Scripted Television
- Talk Shows
- Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

- [Empire State Film Production Tax Credit Program](#)
- [NYS Film Tax Credit Program Guidelines](#)



New York

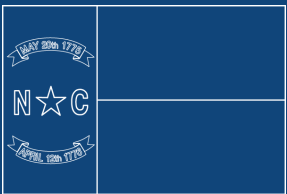
Incentive	25%-35% Refundable Tax Credit
Related Programs	NEW YORK - POST PRODUCTION NEW YORK - CNY
Labor	
Resident BTL	25%
Non-Resident BTL	25%
Labor Uplifts	10% on qualified labor expenses incurred in certain counties, for productions with a budget over \$500K. Click here to see county list.
Qualified Spend	
Spend	25%
	Qualified expenditures include direct production and postproduction expenditures made in NM, that are subject to taxation by the state and directly attributable to the production.
Minimum/Caps	
Minimum Spend	\$1M budget (in NYC, Westchester, Rockland, Suffolk and Nassau); \$250K budget (for the rest of the State; excluding pilots)
Minimum Filming Days	Facility and location thresholds apply
Project Cap	None
Compensation Cap	None
Annual Cap	\$420M
Application	
	Applicants complete and submit the Project Summary Form online. All other documents which comprise a complete application are submitted through the secure file transfer system. It is highly recommended that applications be submitted at least 10 business days prior to the start of principal photography.



New York

Additional Requirements	
Screen Credit	Yes
CPA Audit	No
Loan-Out Registration	No
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	December 31, 2026
Additional Information	<ul style="list-style-type: none">• New York has introduced a mandatory 0.25% contribution for a workforce development program which will be deducted from all tax credit certificates issued after Jan 1, 2020.• For Animation, see: New York - Post Production.

Empire State Development | 212.803.2330
filmcredits@esd.ny.gov | esd.ny.gov/new-york-state-film-tax-credit-program-production/



North Carolina

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- Talk Shows
- Video Games

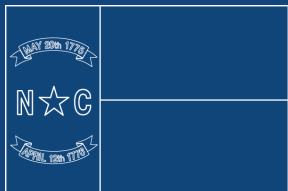
Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- ✓ Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

[N.C. Gen. Stat. § 143B-437.02A](#)
[Guidelines and Procedures](#)

North Carolina

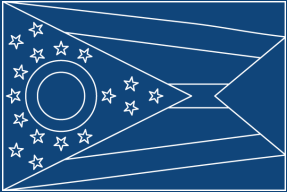


Incentive	25% Rebate
Labor	
Resident ATL	25%
Resident BTL	25%
Non-Resident ATL	25%
Non-Resident BTL	25%
Qualified Spend	
Spend	25%
	Qualified expenditures include preproduction, production, and postproduction costs in North Carolina, including: goods, services, compensation and wages, fringes, per diem, living expenses and stipends.
Minimum/Caps	
Minimum Spend	\$1.5M (film); \$500K (TV, per episode); \$500K (made-for-TV film); \$250K (commercials)
Project Cap	\$7M(film); \$15M (TV, per season); \$250K (commercials)
Compensation Cap	\$1M
Annual Cap	\$31M
Application	
	Productions must first complete the “ notification of intent to film ” form. After verifying the production qualifies, the NC Film Office will then send a link to the formal NC Department of Commerce Film and Entertainment Grant Application.
Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	No
Income Tax Withholding	Individual: 5.25% Loan-out: 4%
Sunset Date	None

North Carolina Film Office | Guy Gaster, Director | 919.447.7800
guy@filmmnc.com | www.filmmnc.com



Note: Production Incentive legislation is subject to change, please go to ep.com for the most recent updates to Production Incentive legislation.



Ohio

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

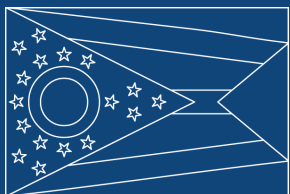
- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- Talk Shows
- ✓ Video Games

Location Production Needs

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- Deserts
- ✓ Forests
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- Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

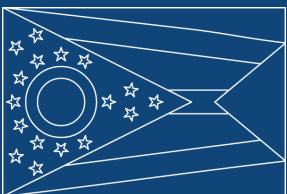
Legislation/Guidance

[ORC Ann. 122.85](#)
[Chapter 122:21-1](#)



Ohio

Incentive	30% Refundable Tax Credit
Labor	
Resident ATL	30%
Resident BTL	30%
Non-Resident ATL	30%
Non-Resident BTL	30%
Qualified Spend	
Spend	30%
	Qualified expenditures include goods and services purchased and consumed in Ohio by a motion picture company directly for the production of a tax credit-eligible production.
Minimum/Caps	
Minimum Spend	\$300K
Project Cap	None
Compensation Cap	None
Annual Cap	\$40M
Application	
	Applications will be reviewed and awarded in two rounds annually. The first to be completed by July 31st of each year and the second to be completed by January 31st of each year. Each round will award \$20 Million of the annual \$40 Million allocation plus any rollover amounts from the preceding period. Applications are only accepted online, and are time stamped and held in the order in which they are received.



Ohio

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	Yes
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	None
Additional Information	Productions must show proof of the commencement of production within 90 days of certification of eligibility for tax credit (the date on an award letter) or tax credit eligibility must be rescinded unless the applicant demonstrates good cause for the delay of production.

Ohio Film Office | 614.644.5156

askohiofilm@development.ohio.gov |

<https://development.ohio.gov/wps/portal/gov/development/business/ohio-film-office/ohio-film-program>



Oklahoma

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- ✓ Talk Shows
- Video Games

Location Production Needs

- Beaches Ocean
- ✓ City
- ✓ Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

[Administrative Rules](#)

Oklahoma

Incentive	20%-38% Rebate
Related Programs	CHEROKEE NATION
Labor	
Resident ATL	20%
Resident BTL	20%
Non-Resident BTL	7.5%
Qualified Spend	
Spend	20%
	Qualified Production Expenditure, or production cost, includes Oklahoma expenditures or production costs paid directly or through an Oklahoma-based entity. See Administrative Rules for a list of Qualified Production Expenditures.
Spend Uplifts	<ul style="list-style-type: none"> • Up to 3% for at least 25% of main crew principal photography on location in a county of less than 250K • Up to 2% for at least 25% of main crew principal photography on location in a municipality of less than 13K • Up to 5% for at least 25% of main crew principal photography on a qualified soundstage and at least 1% of direct expenditures spent at the soundstage • Up to 2% for a TV series pilot • Up to 5% for a TV series that is filmed for one or more seasons • Up to 5% for a multi-film deal (at least three films in three years) • Up to 3% for post-production expenses that are at least 3% of Qualified Production Expenditures (includes music)
Minimum/Caps	
Minimum Spend	\$50K (total budget)
Project Cap	None
Compensation Cap	None
Annual Cap	\$30M



Oklahoma



Application	
	<p>OF+MO considers each Eligibility Application individually based upon many factors, including compliance with the Administrative Rules, the benefits of the project to Oklahoma (such as economic impact, jobs, tourism, branding, image and follow-on work), funds available, anticipated future program needs, and other projects applying for a rebate. https://media.graphassets.com/yajLii0RMCj61oBeSOJQ Application does not guarantee acceptance.</p> <p>While projects are only required to submit their applications at least 45 days before the start of principal photography, it is highly encouraged for projects to submit their application before the evaluation date prior to their desired quarter of principal photography.</p>
Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	Yes
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	June 30, 2031
Additional Information	<p>Each production approved for the Filmed in Oklahoma Act rebate program is required to hire a certain amount of apprentices depending on their direct qualified production expenditures.</p> <ul style="list-style-type: none"> • < \$7.5M Direct QPE - 2 apprentices • \$7.5M - \$15M - 4 apprentices • \$15M - \$25M - 8 apprentices • >\$25M - 16 apprentices

Oklahoma Film + Music Office | Tava Maloy Sofsky, Director | 405.522.9635
ava.sofsky@travelok.com | www.oklahomafilm.org



Cherokee Nation

EP Services Offered

- Administration
- Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- ✓ Animation
- Commercials
- ✓ Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- Post Only
- ✓ Reality Television
- ✓ Scripted Television
- Talk Shows
- Video Games

Location Production Needs

- Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
- ✓ Lakes Rivers
- Mountains
- ✓ Rural
- Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

Not Available

Cherokee Nation

Incentives	10%-25% Rebate
Labor	
Resident ATL	20-25%
Resident BTL	15-25%
Non-Resident BTL	10-20%
Qualified Spend	
Spend	20%
	Qualified expenditures include pre-production, production, and post-production expenditures incurred within the boundaries of the Cherokee Nation. If production has acquired or rented from a CN vendor, shoots in the CN, and also decides to shoot a portion of the project outside the boundaries of the CN, 100% of the purchase or rental fee will not be eligible. Instead, the fees will be prorated based on the number of days worked inside and outside the CN.
Spend Uplifts	5% on qualified spend paid to Native American owned businesses within the CN and the vendor is able to prove at least 51% Native ownership.
Minimum/Caps	
Minimum Spend	\$50K (total OK spend); \$25K (within CN)
Project Cap	None
Annual Cap	\$1M
Application	
	Productions must apply to the Cherokee Nation Film Office at least 60 days prior to the start of principal photography and receive a letter of pre-approval prior to the start of principal photography.
	Production must submit a final application, detailing all expenses and filming locations, no later than 90 days after final expenses have been incurred in Oklahoma.



Cherokee Nation

Additional Requirements	
Screen Credit	Yes
Sunset Date	None
Additional Information	<ul style="list-style-type: none">• Can be coupled with the Oklahoma rebate.• No real weapons can be used on the production within CN boundaries.• Cherokee Nation has script approval (to be submitted at the time of initial application) and project, if rated, must have an ultimate MPAA Rating no more restrictive than “R” or its equivalent.• Production will be required to hire a minimum of two Native American paid Trainees residing in the State of Oklahoma.

Cherokee Nation Film Office | 918.645.3396
hello@cherokee.film | cherokee.film/filmincentives/



Oregon

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- ✓ Talk Shows
- ✓ Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- ✓ Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

[ORS Sec 284.368](#)

Oregon

Incentive	20%-25% Rebate
Labor	
Resident ATL	10% (20% starting July 1, 2022)
Resident BTL	10% (20% starting July 1, 2022)
Non-Resident ATL	10% (20% starting July 1, 2022)
Non-Resident BTL	10% (20% starting July 1, 2022)
Labor Uplifts	6.2% on payroll for OR residents, if a production is paying at least 6.2% in OR withholding taxes, as part of the Greenlight Oregon Labor Rebate.
Qualified Spend	
Spend	20% (25% starting July 1, 2022) Qualified expenditures include costs for production or postproduction incurred in OR, including but not limited to the purchase or rental cost of equipment, food, lodging, real property and permits, payments made for salaries, wages and benefits.
Minimum/Caps	
Minimum Spend	\$1M
Project Cap	None
Compensation Cap	\$1M
Annual Cap	\$20M
Application	
	Productions need to apply prior to starting preproduction and spending funds in OR. Applications are accepted on a “rolling basis”. Contact the Oregon Film for more information on application process.

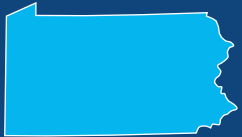




Oregon

Additional Requirements	
Screen Credit	Yes
CPA Audit	No
Loan-Out Registration	Yes
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	January 1, 2030
Additional Information	Certain production types may only qualify for the Greenlight Oregon Labor Rebate.

Oregon Film | Tim Williams, Executive Director | 971.254.4020
tim@oregonfilm.org | www.oregonfilm.org



Pennsylvania

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- ✓ Tax Credit Placement

Eligible Production Types

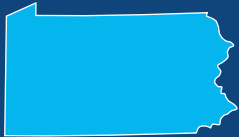
- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- ✓ Talk Shows
- Video Games

Location Production Needs

- Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

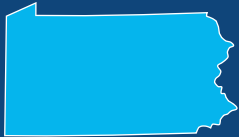
Legislation/Guidance

[72 P.S. § 8701-D to 72 P.S. § 8711-D](#)
[Film Production Tax Credit \(Oct. 2020\)](#)



Pennsylvania

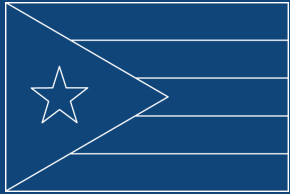
Incentive	25%-30% Transferable Tax Credit
Labor	
Resident ATL	25%
Resident BTL	25%
Non-Resident ATL	25%
Non-Resident BTL	25%
Qualified Spend	
Spend	25%
	Qualified expenditures include preproduction, production, and postproduction costs incurred in Pennsylvania. Click here for a list of qualifying expenditures.
Spend Uplifts	5% for productions that meet the minimum state filming requirements at a Qualified Production Facility.
Minimum/Caps	
Minimum Spend	60% of total production expenditures must be incurred in PA
Project Cap	20% of total credits available
Compensation Cap	\$15M
Annual Cap	\$70M
Application	
	Applications will be accepted no sooner than 90 days prior to the start date of principal photography in Pennsylvania. Applications are reviewed during the following four periods: July 1 through September 30, October 1 through December 31, January 1 through March 31, and April 1 through June 30. Applicants must complete the online Electronic Single Application available at dced.pa.gov and submit all required information and documentation as specified in the program guidelines.



Pennsylvania

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	Yes
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	None
Carry Forward	3 Years
Additional Information	<ul style="list-style-type: none">• A non-refundable application fee equal to 0.2% of the anticipated amount of Film Production Tax Credits the Applicant is applying for, up to a maximum of \$10K, is due upon application.<ul style="list-style-type: none">- The fee is waived for projects with a total production budget of \$1M or below.- The fee may be refunded for applications denied solely due to a lack of available funds.

Pennsylvania Film Office | 717.783.3456
info@filminpa.com | www.filminPA.com



Puerto Rico

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- ✓ Tax Credit Placement

Eligible Production Types

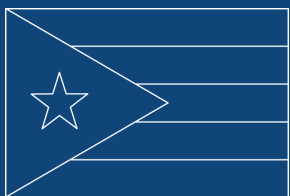
- Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- ✓ Post Only
- ✓ Reality Television
- ✓ Scripted Television
- ✓ Talk Shows
- ✓ Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- Snow
- Suburban
- ✓ Tropical

Legislation/Guidance

Not available



Puerto Rico

Incentive	20%-40% Transferable Tax Credit	
Labor		
Resident ATL	40%	
Resident BTL	40%	
Non-Resident ATL	20%	
Non-Resident BTL	20%	
Qualified Spend		
Spend	40%	
	Qualified expenditures include preproduction, production, and postproduction costs incurred in Puerto Rico.	
Minimum/Caps		
Minimum Spend	\$100K	
Project Cap	None	
Compensation Cap	None	
Annual Cap	\$38M	
Additional Requirements		
Screen Credit	Yes	
CPA Audit	Yes	
Loan-Out Registration	Yes	
Additional Information	Non-residents become residents after 183 days living in Puerto Rico and qualify for the 40% tax credit.	

Puerto Rico Film Commission | Rosi Acosta, Director | 787.632.8720
rosi.acosta@ddec.pr.go



Rhode Island

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- ✓ Tax Credit Placement

Eligible Production Types

- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- Post Only
- Reality Television
- ✓ Scripted Television
- ✓ Talk Shows
- ✓ Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
- ✓ Lakes Rivers
- Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

[Chapter 44-31.2](#)
[Rules and Regulations for the Certification of Motion Picture Production Tax Credits](#)



Rhode Island

Incentive	30% Transferable Tax Credit
Labor	
Resident ATL	30%
Resident BTL	30%
Non-Resident ATL	30%
Non-Resident BTL	30%
Qualified Spend	
Spend	30%
	Qualified expenditures include preproduction, production, and post production costs incurred in Rhode Island.
Minimum/Caps	
Minimum Spend	\$100K
Minimum Filming Days	At least 51% of principal photography
Project Cap	\$7M (can be waived)
Compensation Cap	None
Annual Cap	\$20M
Application	
	The applicant shall properly prepare, sign and submit the Initial Certification Application form to the film office, before incurring any qualified spend in the state. When the production is complete, the production company must submit a separate package consisting of the Final Application.

Rhode Island



Rhode Island

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	Yes
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	June 30, 2027
Carry Forward	3 Years
Additional Information	Credits are typically distributed within 90 days after the final application and supplemental material have been approved.

Rhode Island Film & Television Office | Steven Feinberg, Executive Director | 401.222.3456
steven.feinberg@arts.ri.gov | www.film.ri.gov



South Carolina

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- ✓ Animation
- ✓ Commercials
- Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- Post Only
- Reality Television
- ✓ Scripted Television
- Talk Shows
- Video Games

Location Production Needs

- Beaches Ocean
- City
- Deserts
- Forests
- Lakes Rivers
- Mountains
- Rural
- Snow
- Suburban
- Tropical

Legislation/Guidance

- [South Carolina Motion Picture Incentive Act](#)
- [Policies and Procedures](#)



South Carolina

Incentive	25%-30% Grant
Labor	
Resident ATL	25%
Resident BTL	25%
Non-Resident ATL	25% (scripted TV only)
Non-Resident BTL	25% (scripted TV only)
Labor Uplifts	5% on resident labor for script TV projects that include a Filmed in TN logo.
Qualified Spend	
Spend	25%
	Qualified expenditures include preproduction, production, and postproduction costs incurred in Tennessee.
	Click here for a list of qualified expenditures.
Minimum/Caps	
Minimum Spend	\$200K (film/TV pilot); \$500K (scripted TV series/per episode)
Project Cap	None
Compensation Cap	\$250K per resident (films/TV pilots/scripted TV series); \$2M per season for total nonresident compensation (scripted TV series)
Annual Cap	Funding amount determined on an annual basis.
Application	
	It is recommended production submit initial required forms at least 4 months before the start of principal photography. See Guidelines and Instructions for Application for more information.



South Carolina

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	Yes
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	None

South Carolina Film Commission | Matt Storm, Film Commissioner | 803.737.1785
mstorm@scprt.com | www.filmssc.com



Tennessee

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Animation
- ✓ Commercials
- Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- Post Only
- Reality Television
- ✓ Scripted Television
- Talk Shows
- Video Games

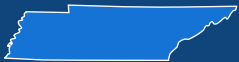
Location Production Needs

- Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

- [T.C. Code Ann. § 4-3-4903](#)
- [Guidelines and Instructions for Application](#)

Tennessee



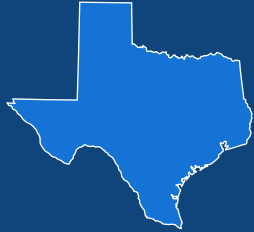
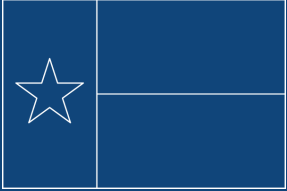
Incentive	25%-30% Grant
Labor	
Resident ATL	25%
Resident BTL	25%
Non-Resident ATL	25% (scripted TV only)
Non-Resident BTL	25% (scripted TV only)
Labor Uplifts	5% on resident labor for script TV projects that include a Filmed in TN logo.
Qualified Spend	
Spend	25%
	Qualified expenditures include preproduction, production, and postproduction costs incurred in Tennessee. Click here for a list of qualified expenditures.
Minimum/Caps	
Minimum Spend	\$200K (film/TV pilot); \$500K (scripted TV series/per episode)
Project Cap	None
Compensation Cap	\$250K per resident (films/TV pilots/scripted TV series); \$2M per season for total nonresident compensation (scripted TV series)
Annual Cap	Funding amount determined on an annual basis.
Application	
	It is recommended production submit initial required forms at least 4 months before the start of principal photography. See Guidelines and Instructions for Application for more information.



Tennessee

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	Yes
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	None

Tennessee Entertainment Commission | Bob Raines, Executive Director | 615.741.3456
bob.raines@tn.gov | www.tnentertainment.com



Texas

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

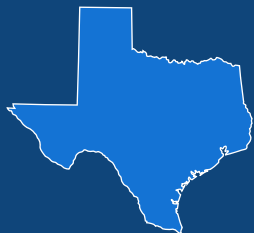
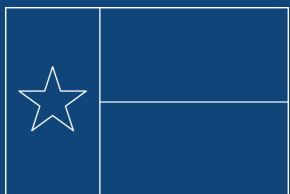
- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- ✓ Game Shows
- ✓ Pilots
- Post Only
- ✓ Reality Television
- ✓ Scripted Television
- ✓ Talk Shows
- ✓ Video Games

Location Production Needs

- ✓ Beaches Ocean
- ✓ City
- ✓ Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- Snow
- ✓ Suburban
- Tropical

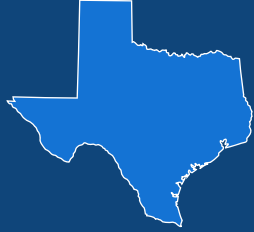
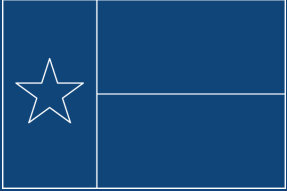
Legislation/Guidance

[Texas Moving Image Industry Incentive Program Guidelines](#)



Texas

Incentive	5%-22.5% Grant
Labor	
Resident ATL	5-20%
Resident BTL	5-20%
Qualified Spend	
Spend	5-20%
	Qualified expenditures include payments made to Texas companies for goods and services domiciled and used in Texas that are directly attributable to the eligible production.
Spend Uplifts	2.5% if 25% of production occurs in underutilized or economically distressed areas .
Minimum/Caps	
Minimum Spend	\$250K (5% grant); \$1M (10% grant); \$3.5M (20% grant)
Minimum Filming Days	60% of total production days must be completed in Texas
Project Cap	None
Compensation Cap	\$1M
Annual Cap	Productions should reach out to TFC for funding availability
Application	
	Productions must apply no earlier than 120 days prior and no later than 5pm CDT, 5 business days before the first day of production. To request a link to the application, productions must contact the TFC Incentives Team at filmincentives@gov.texas.gov . Links are valid for 7 days.



Texas

Additional Requirements	
Screen Credit	Yes
CPA Audit	No
Loan-Out Registration	No
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	None
Additional Information	70% of paid crew and 70% of paid cast, including extras, must be Texas residents.

Texas Film Commission | Stephanie Whallon, Director | 512.463.9200
film incentive@gov.texas.gov | www.texasfilmcommission.com



US Virgin Islands

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Animation
- ✓ Commercials
- Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- Post Only
- Reality Television
- ✓ Scripted Television
- Talk Shows
- ✓ Video Games

Location Production Needs

- ✓ Beaches Ocean
- City
- Deserts
- ✓ Forests
- Lakes Rivers
- Mountains
- Rural
- Snow
- Suburban
- ✓ Tropical

Legislation/Guidance

[USVI Film Incentive Law, ACT 7728](#)

[Rules and Regulations](#)

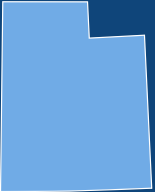
[Incentive Summary](#)



US Virgin Islands

Incentive	9%-29% Transferable Tax Credit/Rebate
Qualified Spend	
Spend	9-29%
Spend Uplifts	Expenditures must be purchased through a Virgin Islands company and include preproduction, production, and postproduction costs incurred in the territory.
	<ul style="list-style-type: none">• 10% cash rebate with a USVI promotion• 10% cash rebate if produced in St. Croix
Minimum/Caps	
Minimum Spend	\$250K
Compensation Cap	\$500K
Application	
	Productions can apply up to 30 days after the start of principal photography. Productions must begin no later than 180 days after certificate issuance.
Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Local Production Company	Yes
Additional Information	<ul style="list-style-type: none">• Minimum of 20% local resident hires (including crew, extras, actors and maximum of three (3) paid interns.• Above-the-line-crew member must speak at local school or university.

U.S. Virgin Islands Film Office | Luana Wheatley, Film Office Director | 340.244.2404
lawheatley@usvitourism.vi | www.filmusvi.com



Utah

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- ✓ Animation
- Commercials
- ✓ Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- Post Only
- Reality Television
- ✓ Scripted Television
- Talk Shows
- Video Games

Location Production Needs

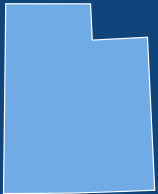
- Beaches Ocean
- ✓ City
- ✓ Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

- [Utah Code Ann. § 63M-1-1801 to § 63M-1-1805](#)
- [Rule R357-5. Motion Picture Incentive](#)

Utah

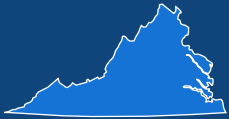
Incentive	20%-25% Refundable Tax Credit
Labor	
Resident ATL	20%
Resident BTL	20%
Qualified Spend	
Spend	20%
	Qualified expenditures include direct production expenditures made in Utah that are subject to state taxes. Examples are Utah goods & services purchased through a business registered in Utah, Utah resident wages & taxes, nonresident per-diems & income tax.
Spend Uplifts	5% on productions that spend more than \$1M in Utah and hire 75% Utah residents for cast and crew (excluding extras and five principal cast members) or 75% of dollars left in the state are spend in Utah.
Minimum/Caps	
Minimum Spend	\$500K
Project Cap	None
Compensation Cap	None
Annual Cap	\$8.29M
Application	
	A production's application must be received prior to the start of principal photography to be considered for a film incentive.



Utah

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	Yes
Income Tax Withholding	Individual: Not Required Loan-out: Requirements vary, please contact incentives@ep.com for more information
Sunset Date	None
Additional Information	A 20% post-performance incentive is available to projects that will spend between \$20,000 – \$500,000 in Utah. The Community Film Incentive Program (CFIP) is designed to foster new and up-and-coming local filmmakers and productions.

Utah Film Commission | Virginia Pearce, Director | 801.538.8740
vpearce@utah.gov | www.film.utah.gov



Virginia

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- Post Only
- Reality Television
- ✓ Scripted Television
- Talk Shows
- ✓ Video Games

Location Production Needs

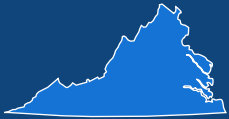
- ✓ Beaches Ocean
- ✓ City
- Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

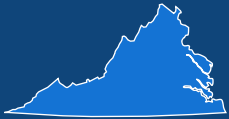
[Utah Code Ann. § 63M-1-1801 to § 63M-1-1805](#)

[Rule R357-5. Motion Picture Incentive](#)

Virginia



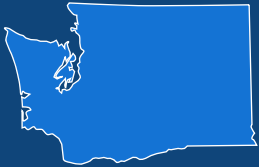
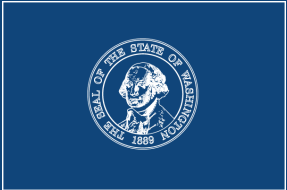
Incentive	15%-40% Refundable Tax Credit/Grant
Labor	
Resident ATL	15%
Resident BTL	15%
Non-Resident ATL	15%
Non-Resident BTL	15%
Labor Uplifts	<ul style="list-style-type: none"> • 10% of total aggregate payroll for VA residents when a production spends at least \$250K in VA. • 20% of total aggregate payroll for VA residents when a production spends at least \$1M in VA. • 10% of total aggregate payroll for VA residents employed for the first time as actors or members of the production crew.
Qualified Spend	
Spend	15%
	Qualified expenditures include goods and services leased and purchased in Virginia in connection with an eligible production filmed in Virginia.
Spend Uplifts	5% on qualified expenditures if the production takes place in an economically distressed area (as designated by the Virginia Economic Development Partnership Authority).
Minimum/Caps	
Minimum Spend	\$250K (tax credit); None (grant)
Minimum Filming Days	50% on principal photography
Project Cap	None
Compensation Cap	\$1M
Annual Cap	\$6.5M (tax credit); \$3M (grant)
Application	
	Productions must submit an application to the VFO no later than 30 days prior to the planned beginning of production. Productions must begin within 90 days of the application approval.



Virginia

Additional Requirements	
Screen Credit	Yes
CPA Audit	Yes
Loan-Out Registration	Yes
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	December 31, 2026
Additional Information	All projects must be fully funded and ready to begin production within 90 days of receiving confirmation of funding.

Virginia Film Office | Andy Edmunds, Director | 804.545.5530
aedmunds@virginia.org | www.film.virginia.org



Washington

EP Services Offered

- ✓ Administration
- ✓ Tax Credit Financing
- Tax Credit Placement

Eligible Production Types

- ✓ Animation
- ✓ Commercials
- ✓ Documentaries
- ✓ Feature Films
- Game Shows
- ✓ Pilots
- Post Only
- ✓ Reality Television
- ✓ Scripted Television
- Talk Shows
- Video Games

Location Production Needs

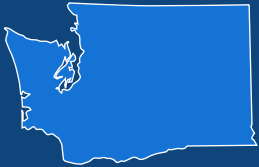
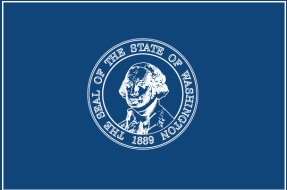
- ✓ Beaches Ocean
- ✓ City
- ✓ Deserts
- ✓ Forests
- ✓ Lakes Rivers
- ✓ Mountains
- ✓ Rural
- ✓ Snow
- ✓ Suburban
- Tropical

Legislation/Guidance

[RCW 43.365.020](#)
[Guidelines and Criteria](#)

Washington

Incentives	15%-35% Rebate
Labor	
Resident ATL	30%
Resident BTL	30%
Non-Resident BTL	15%
Qualified Spend	
Spend	30%
	Qualified expenditures include preproduction, production, and postproduction costs incurred in the state of Washington. Expenditures incurred 3 months prior to date of the Funding Letter of Intent for motion pictures and episodic series and 6 weeks for commercials will also be considered.
Spend Uplifts	5% of qualified in-state expenditures for an episodic series with at least 6 episodes
Minimum/Caps	
Minimum Spend	\$500K (film); \$300K (TV)
Project Cap	None
Compensation Cap	\$50K (non-resident labor)
Annual Cap	\$3.5M
Application	
	Washington Filmworks generally opens a preliminary application window for the standard incentive program in Q1 each year. Projects that are fully funded will be invited to submit an application for the Washington Filmworks' Board to review.



Washington

Additional Requirements	
Screen Credit	Yes
CPA Audit	No
Loan-Out Registration	No
Income Tax Withholding	Individual: Not Required Loan-out: Not Required
Sunset Date	June 30, 2027
Additional	Documentaries and Reality TV are qualified on a case-by-case basis.

Washington Filmworks | Amy Lillard, Executive Director | 206.264.0667
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Glossary

TYPES OF PRODUCTION INCENTIVES

There are two types of motion picture production incentives: rebates or grants, and tax credits.

REBATE/GRANTS

Rebate (sometimes referred to as grants) are funds paid to the production company directly from the respective domestic or international film office (or other state agency) and do not require the production company to file a tax return in the jurisdiction. U.S. Rebate/Grant jurisdictions include Arkansas, Colorado, District of Columbia, Maine, Minnesota, Mississippi, Kansas City (Missouri), Nebraska, North Carolina, Oklahoma, Oregon, South Carolina, Tennessee, Texas, US Virgin Islands, Utah, Virginia, & Washington.

TAX CREDITS

Tax Credits are available to offset tax liabilities owed to the state in which the production took place. In order to monetize these credits, they generally come in three forms, Refundable, Transferable, and Non-Refundable/Non-Transferable.

REFUNDABLE TAX CREDITS

The production company must file a tax return to receive the tax refund. Once all tax liabilities are paid, the production will receive the remaining amount in the form of a refund from the state. Sometimes this can come at a discounted rate. Refundable Tax Credit jurisdictions include

Alabama, Hawaii, Kentucky, Maryland, Louisiana (partially refundable at 88%), Massachusetts (partially refundable at 90%), New Mexico, New York, Ohio, Utah, and Virginia.

TRANSFERABLE TAX CREDITS

Transferable Tax Credits are non-refundable, however any amount not used to offset a production company's tax liability can be sold or transferred to another company, companies or individual(s) within the state that have a tax liability. However, any remaining amount not used to offset the production company's tax liability can be sold (or transferred) to other companies or individuals within the state with a tax liability. The credits are sold at a discount, usually at about 85% to 95% of face value. Transferable Tax Credit jurisdictions include California (Independent only), Connecticut, Georgia, Illinois, Massachusetts, Minnesota, Montana, Nevada, New Jersey, Pennsylvania, Puerto Rico, Rhode Island, US Virgin Islands, and West Virginia.

NON-REFUNDABLE/NON-TRANSFERABLE TAX CREDITS

These are credits that cannot be monetized by the production company (i.e., refunded, sold or transferred) and therefore must be used toward any tax liabilities owed to the state (i.e., income tax or sales tax). Nontransferable/Nonrefundable Tax Credit jurisdictions include California (Non-Inde

pendent), Indiana and Maine. pendent), Indiana and Maine.

ELIGIBLE PRODUCTION TYPES

Each jurisdiction defines the type of production which will qualify for the incentive, which typically includes Animation, Commercials, Documentaries, Feature Films, Game Shows, Pilots, Post Only, Reality Television, Scripted Television, Talk Shows, Video Games and Visual Effects. Production incentives typically will not apply to News programs, Weather, Financial Market Reports, Sporting Events, and Obscene Material.

QUALIFIED SPEND

Each jurisdiction defines "Qualified Spend", which typically includes Labor (i.e., Residents and Non-Residents) and Qualifying Expenditures (typically production expenditures purchased within the jurisdiction from a qualified Local Vendor). Services purchased through an in-state based vendor (e.g., Bonds, Insurance, Payroll or Travel) typically will qualify. Expenditures for marketing and distribution generally do not qualify. Please refer to <https://www.ep.com/production-incentives/> or contact the EP's Production Incentives Group (Incentives@ep.com) for more details and assistance with all your production incentive needs.



Disclaimer – These materials are for informational purposes only and are not to be construed as tax advice. Laws and incentives are subject to change and, therefore, this information may not be up-to-date. Contact your legal and tax advisors to confirm the availability of any incentives on your project.

Production Incentive legislation is subject to change, please go to ep.com for the most update to Production Incentive Information.