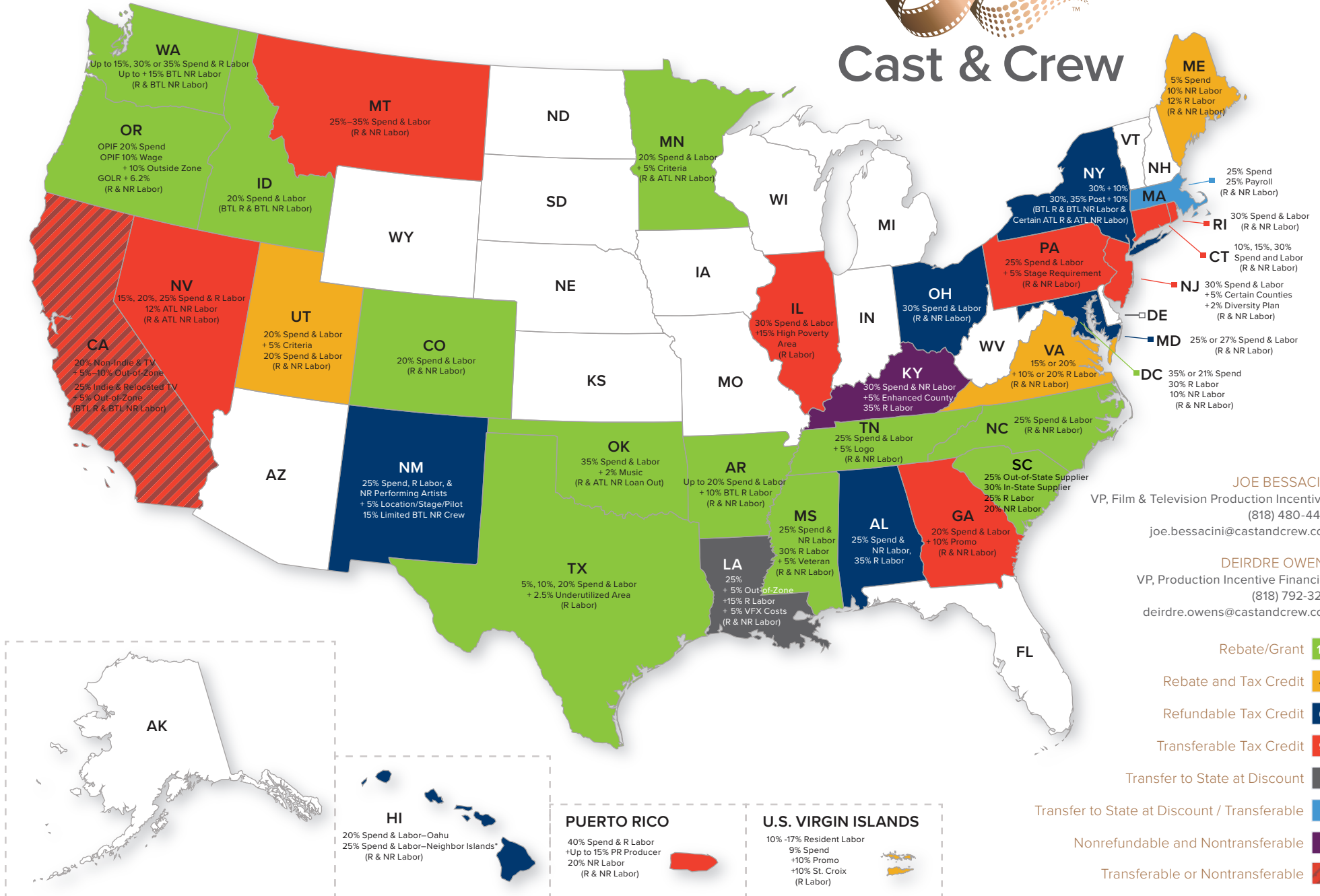


U.S. PRODUCTION INCENTIVES AT-A-GLANCE

JANUARY 2020



Cast & Crew



R = Resident, NR = Nonresident, ATL = Above-the-Line, BTL = Below-the-Line

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STATE	INCENTIVE	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	FUNDING CAP	QUALIFIED LABOR	SUNSET DATE
Alabama	25% Spend & Nonresident Labor 35% Resident Labor	Refundable Tax Credit	No Cap*	\$20M Per Fiscal Year (10/1 – 9/30)	Each Resident & 1 st \$500k of Each Below-the-Line Nonresident, 1 st \$1M Each Above-the-Line Nonresident	None
Arkansas	Up to 20% Spend & Labor +10% Below-the-Line Resident Labor	Rebate	No Cap	No Cap	1 st \$500k of Each Resident & Nonresident Subject to AR Tax	6/30/29
California ⁽¹⁾	20% Non-Indie & TV Series +5–10% Out-of-Zone* 25% Indie & Relocated TV Series +5% Out-of-Zone*	Non-Transferable Tax Credit (Non-Indie/TV) Transferable Tax Credit (Indie)	\$20M Non-Indie/TV \$30M w/Uplifts \$2.5M Indie \$3.0M w/Uplifts	\$330M Per Fiscal Year (7/1 – 6/30)	Each Below-the-Line Resident & Below-the-Line Nonresident	6/30/25
Colorado	20% Spend & Labor	Rebate	No Cap	\$2M FYE 6/30/2020*	1 st \$1M of Each Resident & Nonresident	None
Connecticut	10%, 15%, 30% (Based on Spend & Labor)	Transferable Tax Credit*	No Cap	No Cap	Each Resident & Nonresident*	None
District of Columbia	35% or 21% Spend* 30% Resident Labor 10% Nonresident Labor	Rebate	Discretionary*	Discretionary	Each Resident & Nonresident	None
Georgia ⁽¹⁾	20% Spend & Labor +10% Promotional*	Transferable Tax Credit	No Cap	No Cap	1 st \$500k of Each Resident & Nonresident On Form W-2, otherwise no cap*	None
Hawaii	20% Spend & Labor—Oahu 25% Spend & Labor—Neighbor Islands*	Refundable Tax Credit	\$15M	\$50M Per Calendar Year	Each Resident & Nonresident Subject to HI Tax	12/31/25
Idaho	20% Spend & Labor	Rebate	\$500k	Program Is Not Currently Funded	Each Below-the-Line Resident & Below-the-Line Nonresident	6/30/20
Illinois	30% Spend & Resident Labor +15% Resident Labor—High Poverty Area*	Transferable Tax Credit	No Cap	No Cap	1 st \$100k of Each Resident	12/31/26
Kentucky	30% Spend & Nonresident Labor +5% Enhanced County* 35% Resident Labor	Nonrefundable/ Nontransferable Tax Credit	No Cap	\$100M Per Calendar Year	Each Below-the-Line Resident & Nonresident & 1 st \$1M of Each Above-the-Line	None
Louisiana ⁽¹⁾	25% Spend & Labor* +15% Resident Labor* +10% Screenplay +5% Out-of-Zone +5% VFX Costs	Transferable only to the state at a discount	\$20M/\$25M*	\$180M Per Fiscal Year* (7/1 – 6/30)	1 st \$3M of Each Resident & Nonresident*	6/30/25
Maine	10% Nonresident Labor* 12% Resident Labor* 5% Spend	Rebate Nontransferable/Non- Refundable Tax Credit	No Cap No Cap	No Cap No Cap	1 st \$50k of Each Resident & Nonresident NA	None
Maryland	25% Spend & Labor or 27% Spend & Labor (TV Series or Pilot)*	Refundable Tax Credit	\$10M	\$11M FYE 6/30/2020*	Each Resident & Nonresident Earning ≤ \$500k*	None
Massachusetts	25% Payroll 25% Spend	Refundable*/ Transferable Tax Credit	No Cap	No Cap	Each Resident & Nonresident*	12/31/22
Minnesota	20% Spend & Labor* +5% Meet Certain Criteria*	Rebate	No Cap	\$1M For Biennium Ending 6/30/2021	Each Resident & 1 st \$400k/\$500k of Certain Nonresidents*	None
Mississippi	25% Spend & Nonresident Labor* 30% Resident Labor +5% Veteran*	Rebate	\$10M	\$20M Per Fiscal Year (7/1 – 6/30)	1 st \$5M of Each Resident & Nonresident* Subject to MS W/H	None
Montana	20%–35% Spend & Labor*	Transferable Tax Credit	No Cap	\$10M Per Calendar Year	1 st \$7.5M of Each Above-the-Line & \$150k in Credits for Each Below-the-Line Resident & Each Below-the-Line Nonresident	12/31/29
Nevada	15%, 20%, 25% Spend & Resident Labor* 12% Above-the-Line Nonresident Labor	Transferable Tax Credit	\$6M	\$10M Per Fiscal Year (7/1 – 6/30)	1 st \$750k of Each Resident & Above-the-Line Nonresident	None
New Jersey	30% Spend & Labor +5% Certain Counties* +2% Diversity Plan*	Transferable Tax Credit	No Cap	\$75M Per Fiscal Year (7/1 – 6/30)	1 st \$500k of Each Resident & Nonresident	6/30/23
New Mexico	25% Spend, Resident Labor, & Nonresident Performing Artists +5% Location/Stage/Pilot 15% Limited Below-the-Line Nonresident Crew	Refundable Tax Credit	No Cap	\$110M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Performing Artists* Limited Below-the-Line Nonresident Crew	None
New York – Prod. & Post Only	30% Spend & Labor* +10% Upstate County* 30%, 35% Post Only* +10% Upstate County*	Refundable Tax Credit Refundable Tax Credit	No Cap No Cap	\$395M Per Calendar Year \$25M Per Calendar Year	Each Below-the-Line Resident & Below-the-Line Nonresident & Certain Above-the-Line Resident & Above-the-Line Nonresident*	12/31/24
New York – Commercial	5% Downstate/Upstate 20% Growth	Refundable Tax Credit	Downstate/ Upstate—No Cap Growth—\$300k	\$7M Per Calendar Year	Each Below-the-Line Resident & Below-the-Line Nonresident	12/31/23
North Carolina	25% Spend & Labor	Rebate	\$7M Film \$12M TV Series \$250k Commercial	\$31M Per Fiscal Year (7/1 – 6/30)	1 st \$1M of Each Resident & Nonresident	None
Ohio	30% Spend & Labor	Refundable Tax Credit	No Cap	\$40M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident	None
Oklahoma	35% Spend & Labor +2% Music*	Rebate	No Cap	\$8M Per Fiscal Year (7/1 – 6/30)	Each Resident & Above-the-Line Nonresident Loan Out*	6/30/27
Oregon	OPIF 20% Spend* OPIF 10% Wage* +10% Outside Portland Metro Zone* GOLR* +6.2%	Rebate	50% of annual funding No Cap NA	\$14M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Earning < \$1M*	12/31/23
Pennsylvania	25% Spend & Labor +5% Minimum Stage Requirement*	Transferable Tax Credit	20% of the Annual Cap	\$70M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Subject to PA Withholding Tax*	None
Puerto Rico	40% Spend & Resident Labor +Up To 15% Puerto Rico Producer* 20% Nonresident Labor	Transferable Tax Credit	No Cap \$4M No Cap	No Cap No Cap	Each Resident Each Nonresident	None
Rhode Island	30% Spend & Labor	Transferable Tax Credit	\$7M*	\$20M Per Calendar Year	Each Resident & Nonresident	6/30/27
South Carolina	25% Out-of-State Supplier, 30% In-State* 25% Resident Labor 20% Nonresident Labor	Rebate	No Cap	\$5.5M Spend \$10M Wage Per Fiscal Year (7/1 – 6/30)	1 st \$1M of Each Resident & Nonresident	None
Tennessee	25% Spend & Labor +5% Logo*	Grant	No Cap	\$2M* Per Fiscal Year (7/1 – 6/30)	1 st \$250k of Each Resident & 1 st \$2M of All Nonresident Labor*	None
Texas ⁽¹⁾	5%, 10%, 20% (Based on Spend)* +2.5% Underutilized Area*	Grant	No Cap	\$50M For Biennium Ending 8/31/2021	1 st \$1M of Each Resident	None
US Virgin Islands	10%, 15%, 17% Resident Labor 9% Spend (QPE)* +10% Promo* +10% St. Croix*	Transferable Tax Credit Rebate Rebate Rebate	No Cap \$500k* No Cap No Cap	\$2.5M Per Calendar Year	1 st \$500k of Each Resident	None
Utah	20% Spend & Labor +5% Meet Criteria 20% Spend & Labor	Refundable Tax Credit Rebate	No Cap \$500k	\$6.79M* Per Fiscal Year (7/1 – 6/30) \$1.5M	1 st \$500k of Each Resident, Nonresident's UT Withholding Tax*	None*
Virginia	15% or 20% Spend & Labor* +10% or 20% Resident Labor* Discretionary*	Refundable Tax Credit Grant	At the Discretion of the Film Office	\$6.5M Per Fiscal Year (7/1 – 6/30) \$3M*	1 st \$1M of Each Resident & Nonresident Discretionary	12/31/21 None
Washington	Up to 15%, 30%, or 35% Spend & Resident Labor* Up to 15% Below-the-Line Nonresident Labor*	Rebate	No Cap	\$3.5M Per Calendar Year	Each Resident & Below-the-Line Nonresident*	6/30/27

⁽¹⁾Local incentive may be available.

*Please visit our website at www.castandcrew.com/solutions/accounting-financial/incentives-map/ for details and up-to-date information. These materials have been prepared as of January 1, 2020 by Cast & Crew Entertainment Services for informational purposes only and should not be construed as tax advice or relied on for specific production projects.