

# California Film & Television Tax Credit Program

## EXPENDITURE SUMMARY REPORT



<b>QUEUE #</b>	<b>CAL #</b>		<b>CFC Use Only:</b>
			DATE RECEIVED:

### Section 1: APPLICANT INFORMATION

Production Title:		Today's Date:	
*Applicant Entity or Individual/Title (if Individual):			
Production Company Name (if different from Applicant):			
Applicant Address:			
City:		State:	ZIP:
Country:		Email:	
Phone:	Cell phone:	Fax:	
Taxpayer ID #:	Seller's Permit #: (If applicable)	Copyright Registration #:	

- Type of Entity:
- |  |   |
|--|---|
| <input type="checkbox"/> Corporation               | <input type="checkbox"/> Subchapter S Corporation |
| <input type="checkbox"/> Limited Liability Company | <input type="checkbox"/> Partnership              |
| <input type="checkbox"/> Individual Proprietorship | <input type="checkbox"/> Other _____              |

\* The Applicant is any corporation, partnership, limited partnership, limited liability corporation (LLC) or other entity or individual that is principally engaged in the production of the "qualified motion pictures" and that controls the film or television program during pre-production, production, and post-production. The Applicant is the qualified taxpayer who, upon final approval, will receive the Tax Credit Certificate.

### Section 2: PRODUCTION INFORMATION

<b>A. Primary Production Company / Studio Representative</b>			<input type="checkbox"/> Check here if same as Applicant; Skip to Section 2B
Name:		Title:	
Company Name:			
Company Address:			
City:		State:	ZIP:
Country:		Email:	
Phone:	Cell phone:	Fax:	

<b>B. Payroll Service</b>		
Company Name:		
Paymaster:		
Address:		
Email:	Phone:	Fax:
<b>C. Distributor - Domestic or International (if known)</b>		
Company Name:		Contact Name:
Email:	Phone:	
<b>C. Agreed Upon Procedures - CPA Firm Information</b>		
CPA Firm:		
CPA:	License or Practice Privilege Permit # :	
Address:		
Email:	Phone:	Fax:

### Section 3: ELIGIBILITY DETERMINATION

<b>A. Production Schedule</b>		
Start Date of Pre-Production:	Start Date of Principal Photography:	End Date of Post-Production:
Wrap Date:	Projected or Actual Release Date:	
<b>B. Principal Photography (PP) Days</b>		
a. Total PP Days in Los Angeles area:	d. Total non-CA PP days:	
b. Total PP Days outside 30-mile studio zone:	e. Total PP days (c+d):	
c. Total CA PP days (a+b):	f. Total % CA PP days (c ÷ e x 100):	
g. Total CA 2nd unit / stunt / VFX days:		

List California counties, outside of studio zone, where filming occurred:  
 \_\_\_\_\_

List any locations, outside of CA, where filming occurred (state/country):  
 \_\_\_\_\_

### Section 4: PRODUCTION STATISTICS

<b>A. Labor Statistics for In-State Work</b>	
Total # of Cast Members:	Total Cast Man-Days**:
Total # of "Base" Crew Members*:	Total Crew Man-Days**:
Total # of Qualified & Non-Qualified CA Residents:	Total Extras / Stand-ins Man-Days**:
Total # of Qualified & Non-Qualified Non-residents:	Total # of CA Vendors:

\* Base crew is the average number of staff and shooting crew employed per day.  
 \*\* The sum of the number of days, full or partial, a person is estimated to work.

**B. California Taxable Spend / Taxes Withheld**

Qualified & non-qualified expenditures on goods & services, including taxes, that are subject to CA sales or use taxes (non-wage):	Total state income taxes withheld on qualified AND non-qualified wages:
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**C. Total Production Budget**

Total California Expenditures (Qualified AND Non-Qualified):
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**D. Employment Diversity Information**

**Note:** Complete the information for cast and crew (do not include extras) to the extent possible and based only upon information provided by the individual cast and crew members in their payroll start information.

	# of Hires		# of Days Worked	
	Male	Female	Male	Female
Asian Pacific				
Black				
Caucasian				
Latino / Hispanic				
Native American Indian				
Unknown / Other				
<b>TOTAL</b>				

**Section 5: TAX CREDIT ALLOCATION**

**A. Qualified Expenditures**

a1. Qualified Wages & Fringes (excluding post):	a2. Qualified Wages & Fringes Post-Production only:	a3. Total Qualified Wages & Fringes: (a1+a2)
b1. Qualified (Non-Wage) Spend (excluding post):	b2. Qualified (Non-Wage) Spend Post-Production only:	b3. Total Qualified (Non-Wage) Spend: (b1+b2)
c1. Total Qualified Expenditures (excluding post): (a1+b1)	c2. Total Qualified Expenditures Post-Production only: (a2+b2)	<b>c3. Total Qualified Expenditures:</b>

**B. Tax Credit Allocation Due**

	x		=		
<b>Total Qualified Expenditures</b>		Eligible Tax Credit			
		Enter .20 or .25			

**Note:** Calculate tax credit allocation utilizing applicable qualified expenditure percentage for your production.  
 25 % - Independent Productions & Relocating TV Series                      20 % - Other Qualified Motion Pictures

Credit Allocation Letter Amount: \_\_\_\_\_

**FINAL CREDIT ALLOCATION** (whichever is less): \_\_\_\_\_

## Section 6: REQUIRED MATERIALS CHECKLIST

- Expenditure Summary Report - CFC Form F (rev 05.03.12) - Original paper copy & Electronic PDF File
  - Certificate of Copyright Registration of the screenplay,teleplay or proof of copyright registration of the motion picture, television series or television movie - Paper copy
  - Cast, Crew, and Vendor Lists - Electronic PDF file
  - Main and end title final "checker" - Electronic PDF file
  - 5 Production Stills - electronic digital files with cast approvals cleared for CFC usage
  - End Credit Acknowledgement to "The State of California and The California Film Commission"
- Optional: CFC Logo
- EPK (if available) - DVD or Flashdrive
  - Local Community Expenditure Report, if overnight location occurs outside 30 mile zone - paper copy
  - New Television Series Only: Documentation verifying initial distribution on basic cable - paper copy
  - MOW Only: Documentation evidencing initial distribution on television, broadcast in one part - paper copy
  - Miniseries Only: Documentation evidencing initial distribution on television of 2 or more episodes and a total running time of at least 150 program minutes - paper copy
  - Agreed Upon Procedures (AUP) Report, including Exhibit A, prepared by independent, licensed CPA - paper copy

### Required AUP documentation:

- Post production facility letter or invoice evidencing the date final element was completed - paper copy
- Verification of in-state work for visual effects, titles, post-sound, digital effects
  - Signed paper copies with vendor names, addresses, and phone numbers
- Related party disclosure list - paper copy
- Listing of Assets comprised of office, post production, or effects equipment
- Listing of Assets over \$10,000
- Payroll representative letter or email verifying no outstanding invoices - hard copy
- Statements from insurance and/or completion bond company if premium/fee is prorated - email or hard copy
- Verification Letter from Applicant(if applicable) regarding points listed below - signed paper copy:
  - Verification that all related parties have been disclosed on related parties listing
  - Verification that all insurance claims related to Qualified Expenditures have been credited in cost report

Revised and/or updated information, as applicable, to the documentation that was previously submitted during the Application process (described and listed below) in an electronic format as specified by the CFC.

- 1.) Detailed Narrative Statement  
Please provide a written statement on letterhead which describes the extent to which the credit is expected to influence or affect choice of filming location with respect to financial and business considerations. These may include hiring, and/or salary decisions, and should state to what degree the tax credit effects decision making with respect to choice of location.
  
- 2.) For applicants that are a partnership or single member LLC that is disregarded pursuant to Section 23038 and that are not more than 25% owned by a publicly traded company provide:
  - A) Financial information, if available, including but not limited to the most recently produced balance sheets, annual statements of profits and losses, audited or unaudited financial statements, summary budget projections or results. This information is not subject to public disclosure.
  - B) The names of all partners in a partnership or names of all members of a limited liability company (classified as a partnership not publicly traded for California income tax purposes). This information is not subject to public disclosure.
  
- 3) For applicants that are publicly traded companies or affiliates of publicly traded companies provide:
  - A) A listing of all members of the applicant's most recently filed California combined reporting group and any members to which the credit is assigned.
  - B) If readily available, a listing of all the states, provinces or other jurisdictions in which any of those members finance motion picture productions.

**ALL ELECTRONIC FILES MUST BE SUBMITTED ON A CD OR USB FLASHDRIVE ALONG WITH PAPER DOCUMENTATION.**

**Section 7: SIGNATURE**

I certify under penalty of perjury under the laws of the State of California that I examined this application including all attachments and that, to the best of my knowledge, its content is true and correct.

\_\_\_\_\_  
Signature of Qualified Taxpayer / Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name and Title