

**California Film and Television Tax Credit Program 2.0**



# EXPENDITURE SUMMARY REPORT

## Independent Productions

TITLE: \_\_\_\_\_

Copyright Reg # \_\_\_\_\_

CFC Use Only		
DATE RECEIVED		
QUEUE #		
Fiscal Year	CAL #	CAL Date
Category		

### PHASE 4

#### Section 1: APPLICANT INFORMATION

Applicant Entity:		Taxpayer ID:	
Contact Name:		Contact Title:	
Address:			
City:		State:	Zip:
Country:	Email:		
Phone:	Cell Phone:	Fax:	
<b>Parent Company, if applicable</b> <input type="checkbox"/> Check here if same as Applicant;			
Name:		Title:	
Company Name:			
Address:			
City:		State:	Zip:
Country:	Email:		
Phone:	Cell phone:	Fax:	

#### Section 2: CONTACT INFORMATION

<b>A. Payroll Service</b>	
Company Name:	Paymaster:
Address:	
Email:	Phone:
<b>B. Distributor - Domestic or International</b>	
Company Name:	Contact
Email:	Phone:
<b>C. Agreed Upon Procedures - CPA Firm Information</b>	
CPA Firm:	
CPA:	License #
Address	
Email:	Phone:

### Section 3: PROJECT INFORMATION

#### A. Type of Production

- Feature Film (Theatrical)
  Feature Film - Direct to DVD / VOD  
 Movie of the Week
  Mini-Series  
 Recurring TV Series \_\_\_\_\_ # of episodes

#### B. Production Schedule

Start Date of Pre-Production:	Start Date of Principal Photography:
Hiatus Start Date (If applicable):	Hiatus End Date (If applicable):
End Date of Principal Photography:	End Date of Post-Production:
Projected or Actual Release Date:	(Final Element creation date)

### Section 4: PRODUCTION SHOOT DAYS AND LOCATION

#### A. Principal Photography (PP) Days

a. Total PP days in Los Angeles zone:		f. Total PP days:	
b. Total PP days outside LA zone (in CA):		g. Total % CA PP days (c ÷ f x 100):	
c. Total CA PP days:		h. Estimated total CA 2nd unit / stunt / VFX days:	
d. Total % PP outside LA Zone:		i. Total PP approved facility days:	
e. Total non-CA PP days:		j. Total % PP approved facility days:	

**B. If shot outside of LA zone, indicate CA counties:**

**C. If shot outside the State, state(s) or country(s):**

### Section 5: PRODUCTION STATISTICS

#### A. Labor Statistics for In-State Work

Total # of Cast Members:		Total Extras / Stand-ins Man-Days**:	
Total Cast Man-Days**:		Total # of Qualified & Non-Qualified CA Residents:	
Total # of "Base" Crew Members*:		Total # of Qualified & Non-Qualified Non-Residents:	
Total Crew Man-Days**:		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>B. California Income Taxes Withheld</b>	<b>C. Total Production Spend</b>
Total state income taxes withheld on qualified AND non-qualified wages:	Total California Expenditures (Qualified & Non-Qualified):

<b>D. Worldwide Visual Effects</b>	<b>E. CA Visual Effects</b>
Total Worldwide VFX Expenditures	Total CA VFX Expenditures

# Independent Productions

## F. 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 6: Jobs Ratio

Please input original Jobs Ratio from application and actual spend Jobs Ratio as per the CPA performing the AUP.

Jobs Ratio from Application	Jobs Ratio from Actual Spend	Percent Decrease	<i>Differential</i>	Percent Increase

## Section 7: CREDIT ALLOCATION

Total Qualified Wages	
Total Qualified Non-Wages	
Total Completion Bond Fee no more than 2% of Qualified Expenditures:	
<b>Total Qualified Expenditures</b>	

<b>Tax Credit Amount</b>	
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## Section 8: FINAL CREDIT AND SIGNATURE CERTIFICATION

### FINAL TAX CREDIT ALLOCATION

Note: Credit allocation applies only to the first \$10 million of qualified expenditures for Independents.

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

Tax Credit Amount: \_\_\_\_\_

Tax Credit Amount w/Overstatement \_\_\_\_\_

Penalty Reduction (If Applicable): \_\_\_\_\_

## FINAL CREDIT AMOUNT

**Section 9: CERTIFICATION**

□ By typing in the applicant's name in the designated box on the Expenditure Summary Report, such action is the applicant's acknowledgement, agreement, and certification that the applicant has read and reviewed the application, including all its attachments and that the content provided in the Expenditure Summary Report by the applicant is true and accurate to the best of his or her knowledge or at least the knowledge of what would be expected of a reasonable person in the same capacity.

Applicant's Name

Applicant's Title

Date