



California Film & Television Tax Credit Program

## APPLICATION, INTERIM, and FINAL DOCUMENTATION CHECKLIST

*Important: Please carefully review guidelines regarding these requirements.*

### APPLICATION - BEFORE PRODUCTION

All application materials are to be submitted via CD or flash drive.

Must be submitted no less than 30 days prior to principal photography.

- CFC Form A Application Form - Paper copy and electronic PDF
- Supporting financial documentation evidencing at least 60% of the financing for the total production budget (e.g. bank or brokerage statements, commitment letters) - Electronic PDF file
- Budget in an industry standard budgeting format indicating **QUALIFIED EXPENDITURES ONLY** - Electronic copy in industry standard budgeting program and PDF file
- One-line shooting schedule with scene descriptions (Production Board or Production Calendar for TV Series) - Electronic PDF file
- Synopsis of a screenplay, teleplay, or series - Electronic PDF file
- Screenplay - Electronic PDF file  
If script is not available for confidentiality reasons, submit a one-line schedule in continuity order with scene descriptions.
- Relocation Statement (if applicable) - Electronic PDF file

### UPON REQUEST

- 1) Detailed Narrative Statement - Electronic PDF file
- 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. - Electronic PDF file
  - 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. - Electronic PDF file
- 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. - Electronic PDF file
  - B) If readily available, a listing of all the states, provinces or other jurisdictions in which any of those members finance motion picture productions. - Electronic PDF file



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### UPON APPROVAL

- Orientation Meeting for Accountant, Line Producer, UPM (min. of 2 representatives) no later than 4 weeks prior start of Principal Photography
- Monthly Status Report - CFC Form I (rev 9/1/2009) After initial report, may email CFC if no change in project status

### DURING PRODUCTION and/or POST PRODUCTION

- Call sheet on Day One of Principal Photography - PDF via email
- Final Production Reports (on a weekly basis) - PDF via email
- Monthly Status Report - CFC Form I (rev 9/1/2009) After initial report, may email CFC if no change in project status
- Fiscal Year End Expenditure Report - if applicable - CFC Form K (rev 10/20/2010) - PDF via email

### CHECKLIST OF DOCUMENTS FOR OBTAINING TAX CREDIT CERTIFICATE

**All files must be submitted electronically on a CD or USB flash drive.**

- Expenditure Summary Report - CFC Form F (Rev. 05.03.12) - Paper copy & electronic PDF File
- Certificate of Copyright Registration of the screenplay, teleplay motion picture, television series or television movie - Paper copy & electronic PDF File
- Cast, Crew, and Vendor Lists - Electronic PDF File
- Main and end title final "checker" - Electronic PDF file, Word, or Quicktime
- 5 Production Stills - Electronic JPG 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 Flash drive
- 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 - PDF file
- MOW Only: Documentation evidencing initial distribution on television, broadcast in one part - PDF file
- Miniseries Only: Documentation evidencing initial distribution on television of 2 or more episodes and a total running time of at least 150 program minutes - PDF file



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### CHECKLIST OF DOCUMENTS FOR OBTAINING TAX CREDIT CERTIFICATE (cont.)

- Agreed Upon Procedures (AUP) Report, including Exhibit A, prepared by independent, licensed CPA
  - Electronic PDF File
- Required AUP documentation - all documents must be submitted electronically as PDF files:
  - Post production facility letter or invoice evidencing the date final element was completed
  - Verification of in-state work for visual effects, titles, post-sound, digital effects
    - Signed and scanned PDF with vendor names, addresses, and phone numbers
  - Related party disclosure list
  - Listing of Assets comprised of digital office, post production, or effects equipment
  - Listing of Assets over \$10,000
  - Payroll representative letter or email verifying no outstanding invoices - signed and scanned PDF
  - Statements from insurance and/or completion bond company if premium/fee is prorated
  - Verification Letter from Applicant(if applicable) regarding points listed below - signed & scanned PDF
    - 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.

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- 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.

**Failure to provide the requested documentation may result in loss of the credit.**