



California Film & Television Tax Credit Program 2.0

FINAL DOCUMENTATION CHECKLIST

Checklist of Documents for Obtaining Tax Credit Certificate

All files must be submitted after Phase IV of the application process is submitted through the online portal. All documents listed below are required; electronic files must be saved in a USB flashdrive (NO CDs). Paper copies must be placed in a soft cover binder with a press mechanism, label sections with tabs for the **documents noted in orange** below. Packet, along with USB, must be mailed to the CFC. Please carefully review guidelines regarding these requirements.

- Expenditure Summary Report** - Complete and submit Phase IV from online application portal; print paper copy and submit form with original signature of the Applicant.
- Certificate of Copyright Registration** of the screenplay, pilot, television series, mini-series or television movie - Paper copy and electronic PDF file.
- Final Cast, Crew, and Vendor Lists - Electronic PDF files.
- Main and end title final "checker" or credit roll - Microsoft Word, PDF file, or QuickTime or similar electronic format
- End Credit Acknowledgement - "The State of California and The California Film Commission"
- End Credit Acknowledgement - CFC Logo (Request digital file from CFC).
- 5 Production Stills, with cast approvals cleared for CFC usage - JPG files.
- Local Community Expenditure Report, if overnight location occurred outside Los Angeles County with total spend of \$100,000 and more - Phase IV section in online application portal should be completed and saved.
- Copy of Script Supervisor's Lined Script of the project; TV series must submit episodes 2 and 5 of the series - Electronic PDF file.
- Career Readiness Verification Form** signed by designated representative, verifying participation in a career-based learning and training program; financial contributions also require proof of payment - Paper copy of the form with signature and electronic PDF file.
- MOW Only: Documentation evidencing initial distribution on television or via internet transmission, exhibited in one part - Electronic PDF file.
- Miniseries Only: Documentation evidencing initial distribution on television or via internet transmission of 2 or more episodes and a total with running time of at least 150 program minutes - Electronic PDF file.
- Agreed Upon Procedures (AUP) Report**, including Exhibit A1, A2, or A3 and Exhibit B (Excel format), prepared by independent, licensed CPA firm on CFC CPA Firm Listing for Program 2.0 - Paper copy and electronic files.
 - Final Element Creation Letter** evidencing the date final element was completed - Vendor to utilize form template on CFC website; print on vendor's letterhead - Paper copy on letterhead with signature and electronic PDF file.
 - Verification Forms** for in-state work for visual effects, titles, post-sound, digital effects - Vendor to utilize form template on CFC website; print on vendor's letterhead - Paper copy of the letterhead with signature and electronic PDF files.

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All files must be submitted after Phase 4 of the application process is submitted through the online portal. All documents listed below are required; electronic files must be saved in a USB flashdrive (NO CDs). Paper copies must be placed in a soft cover binder with a press mechanism, sections labeled with tabs. Packet, along with USB, must be mailed to the CFC. Please carefully review guidelines regarding these requirements.

- Agreed Upon Procedures (AUP) Materials - continued...
 - Related party disclosure list - Electronic PDF file
 - Asset List comprised of digital, office, post production, or effects equipment - Electronic PDF file
 - Listing of Assets over \$10,000 - Electronic PDF file
 - Payroll representative letter on letterhead or email verifying no outstanding invoices
 - Verification Letter from Applicant (if applicable) regarding points listed below (may be included in rep letter)
 - 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) - Electronic PDF files.

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.
 - If revised, save PDF file in USB; if there are no changes, state on letterhead "No changes on previously submitted narrative statement."

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.
 - If available, save PDF file in USB; if not available, state on letterhead "Not Available."
- 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.
 - List names of members on letterhead, save PDF file in USB.

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.
 - If available, save PDF file in USB; if document listing is already on file with CFC within the past, fiscal year, indicate which project it was previously submitted for.
- 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 in USB

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