



California Film and Television Tax Credit Program 3.0

APPLICATION PORTAL INSTRUCTIONS

IMPORTANT: Applications for tax credits are submitted only during the [application windows](#) for the category being submitted. Refer to the Glossary section of the [Guidelines](#) for definitions of terms.

A. GETTING STARTED

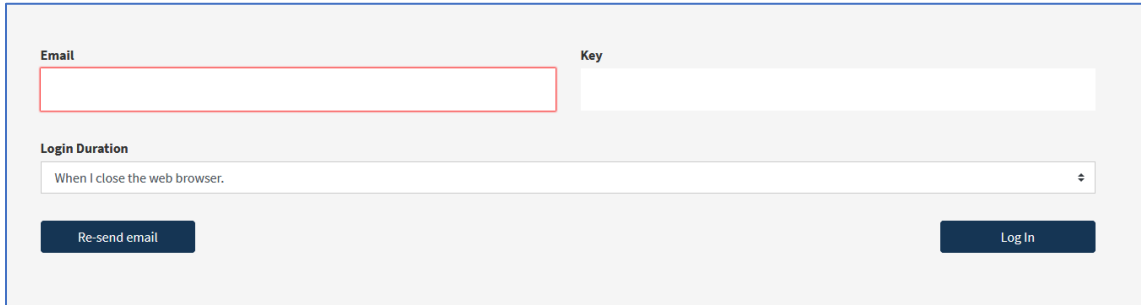
1. Create an Account

Enter information required then press "Create Account."

The screenshot shows the "Create Account" page of the California Film Commission's application portal. At the top, the California Film Commission logo is on the left, and navigation links for "Create an account", "Application Dates", "Online Portal Guide", and "Adding an User(Guide)" are on the right. Below the navigation is a dark blue header with the text "Create Account" and a breadcrumb trail "Home > Create Account". The main form area is light gray and contains several input fields: "First Name", "Middle Initial", and "Last Name" (each with a person icon); "Title" and "Company" (each with a document icon); "Phone (Primary)" and "Phone (Alternate)" (each with a phone icon); "Email" and "Reenter Email" (each with an envelope icon). A note states: "* Your email address will be used to log you into the application. To avoid delays when logging in, specify an email address that does not forward to other addresses." At the bottom left, there is a checkbox for "I'm not a robot" and a reCAPTCHA widget. A dark blue "Create Account" button is located at the bottom right of the form.

2. Logging into your Account

Applicants will need to request a key using the email input during account creation.



The screenshot shows a login form with the following elements:

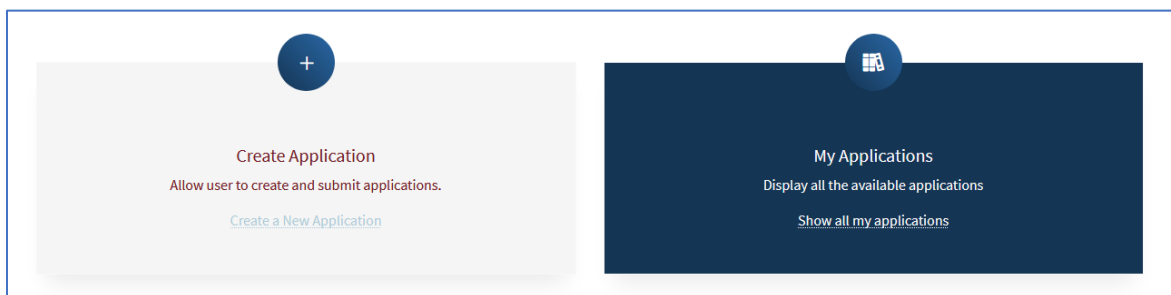
- Email:** A text input field with a red border.
- Key:** A text input field.
- Login Duration:** A dropdown menu with the selected option "When I close the web browser."
- Buttons:** "Re-send email" and "Log In".

3. Confirm Log-In Duration



4. Home Page Functions

- Create an application.
- Go to "My Applications" to view list of applications, both in progress and completed including projects from Program 2.0.



5. Summary View Functions

- a. Get an overview of any applications, such as incomplete sections.

The screenshot shows a web interface for a summary view. At the top, there is a header with 'Test Title' and navigation links for 'Home', 'My Applications', and '[SUMMARY]'. Below the header is a list of application sections, each with a status indicator:

Section	Status
Applicant Information	In Progress
Contact Information	Not Started
Financing Sources and Ownership	Not Started
Proposed Project	Not Started
Production Shoot Days	Not Started
Production Statistics	Not Started
Uplift Calculations and Bonus Points	Not Started
Tax Credit Allocation and Jobs Ratio	Not Started

At the bottom of the page, there is a note: '* Jobs Ratio result will be displayed here once your application is complete.' and three buttons: 'Submit', 'Application Options', and 'Print Application'.

- b. The Application Jobs Ratio result will be displayed at the bottom of this page, once the application is complete.
- c. "Application Options" Functions
 - PDF view and print function of the completed application.
 - Application Users: Add users to access the application.
 - Copy the application: Duplicating the same application for resubmission, ability to revise data.
 - Delete the application.
- d. Submit Application
 - By checking the box, the applicant accepts personal responsibility for the accuracy of the material in the application.
 - The box must be checked in order to submit the application.
 - This function disappears once the application window has closed.
- e. Recall Application: Use the recall function to make further changes in the application once it's submitted. The recall function is active until the application window closes.

B. PHASE I

The following information must be entered onto the Portal during Phase I.

1. Create Application

- a. Production Title
- b. Production Category (dropdown)
Applicants intending to sell tax credits must apply in one of the Independent Project categories.
 - ≤ \$10million in qualified expenditures
 - > \$10million in qualified expenditures
- c. When finished, press “Create Application.”

2. Applicant Information

- a. Production Title (pre-filled)
- b. Applicant Entity (Name of the production company or other entity.)
- c. Type of Entity (dropdown)
Applicants shall consult with their tax advisor for any questions about what kind of entity to apply with.
- d. Taxpayer Identification Number
 - A taxpayer identification number) or EIN (employer identification number) is required to receive the CAL.
 - Applicant may submit the application without the number; applicant must enter “TBD” in the field; the field cannot be left blank.
 - When done press “COMPLETE.”

Production Title	Applicant Entity
<input type="text" value="Test Title"/>	<input type="text" value="CFC"/>
Type of Entity	
<input type="text" value="Corporation"/>	
Taxpayer Identification Number	
<input type="text" value="TBD"/>	

The Applicant is any corporation, partnership, limited partnership, limited liability company (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.

[Save](#) [Complete](#) [Return to Summary Screen](#)

3. Contact Information

- a. Applicant must fill out data for at least the following THREE contacts (although if you choose, they do not have to be three distinct individuals) . Select from the dropdown:
- Applicant or employee of the applicant
 - Production company
 - Budget/Schedule contact

NOTE: If applicable, applicant should also add a Parent Company contact.

- b. The first contact entered will, by default, be considered the Primary Contact.
- c. The applicant has the option of checking the “Please copy on all email correspondences” box for this and all other contacts. If no other box is checked, all emails will be sent only to the Primary Contact.
- d. It is recommended that the applicant include more than one individual as a contact so that a backup is reachable in the event the primary contact does not respond.
- e. It is highly recommended to include both office and cell phone numbers for all (at least the primary and budget) contacts. Reaching a responsible representative of the project can be highly time sensitive.
- f. Press “COMPLETE” when finished.

NOTE: Applicant will eventually add their CPA doing the audit to the contact list.

You must enter at least one Applicant, one Production Company and one Budget/Scheduling Contact.
If applicable, please enter a Parent Company contact as well.

Applicant contact and one Production Company contact

Type	<input type="text"/>
First Name	<input type="text"/>
Last Name	<input type="text"/>
Email	<input type="text"/>
Confirm Email	<input type="text"/>
Title	<input type="text"/>
Company Name	<input type="text"/>
Phone	<input type="text" value="(xxx) xxx-xxxx"/>
Phone (cell)	<input type="text"/>

Check here if address is same as Applicant/Production Company

Contact Address

Address Line 1	<input type="text"/>
Address Line 2	<input type="text"/>
City	<input type="text"/>
US State	<input type="text"/>
US Zip Code	<input type="text"/>
Country	<input type="text" value="United States"/>
Non-US Territory	<input type="text"/>
Non-US Postal Code	<input type="text"/>

This is the primary contact and is the person authorized to speak and negotiate on behalf of the applicant with the California Film Commission.

Please copy on all email correspondences.

Note: if the primary contact is not the applicant or an employee of the applicant, please add an additional contact that is the applicant or an employee of the applicant.

Save Contact

Return to Summary Screen

Cancel


4. Financing Sources and Ownership

- a. At least 60% of the production budget must be in place at the time of application.
- b. Applicant must indicate “yes” when asked if supporting documentation (in the form of letters of credit, bank statements, etc.) is available for each source. This documentation will need to be submitted in Phase II.
- c. Press “COMPLETE” when finished.

A. Financing Sources and Name of Funds

- Name (0%)

No Finance Sources.

 [Add Finance Source](#)

[Complete](#) [Return to Summary Screen](#)

5. Proposed Project

- a. Production Category (pre-filled)
Number of Episodes, if applicable
- b. Production Schedule
 - Pre-Production Start Date: This must be no earlier than the CAL date.
 - Principal Photography (PP) Start Date
 - Proposed Principal Photography Finish Date
 - Estimated End Date of Post-Production
 - Projected or Actual Release Date, if known
- c. Applicant must press “Save” before proceeding to the next section.
- d. Names of Key Creatives associated with the project (dropdown)
 - You must include at least ONE.
 - Contact information is not required.
- e. Logline
Include a very short one- or two-line summary of the project (e.g. - “Large ape has difficulty adjusting to urban life.”)

- f. Synopsis: Between 1600 and 6000 characters.
- g. Press “COMPLETE” when finished.

A. Production Category

Non-Independent Feature Film

B. Production Schedule

Start Date of Pre-Production (mm/dd/yyyy)

Start Date of Principal Photography (mm/dd/yyyy)

End Date of Principal Photography (mm/dd/yyyy)

Estimated End Date of Post-Production (mm/dd/yyyy)

Projected or Actual Release Date, leave blank if unknown (mm/dd/yyyy)

**Save your progress before clicking 'Add Key Creative' button below.*

C. Key Creatives

No Key Creatives.

D. Logline

E. Synopsis

Please provide a brief synopsis of the proposed project which must include a description of the main characters, plotline, beginning and ending, and major scene descriptions with a minimum of 1,600 characters (6000 characters max)

0 characters used

6. Production Shoot Days

Applicant must enter the information from their shooting schedule, where applicable:

a. Principal Photography (PP) Days

- PP days INSIDE the Los Angeles zone.
- PP days OUTSIDE the Los Angeles zone but in CA.
- PP days OUTSIDE California.

NOTE: The Portal will automatically calculate totals and proportions.

b. List any non-Los Angeles counties you plan to shoot (in CA).

c. List any non-CA states and/or countries you plan to shoot in.

NOTE: If Principal Photography days in CA make up less than 75% of applicants shoot days, then at least 75% of applicants total production budget must be spent in CA, to qualify.

d. Press "COMPLETE" when finished.

A. Principal Photography (PP) Days	
a. Total PP days in Los Angeles Zone	<input type="text" value="0"/>
b. Total PP days outside LA Zone (in CA)	<input type="text" value="0"/>
c. Total CA PP days	<input type="text" value="0"/>
d. Total % PP outside LA Zone	<input type="text" value="0"/>
e. Total non-CA PP days	<input type="text" value="0"/>
f. Total PP days	<input type="text" value="0"/>
g. Total % CA PP days	<input type="text" value="0"/>

If your Principal Photography days in CA is less than 75% of total shoot days, 75% of total production budget must be spent in CA.

B. Shooting Outside Los Angeles
If shooting outside of Los Angeles, indicate CA counties where filming will occur
<input type="text"/>

C. Shooting Outside California
If shooting outside of California, indicate state and/or country where filming will occur
<input type="text"/>

7. Production Statistics

a. Labor Statistics for In-State Work

- Estimated total number of Cast Members.
- Estimated number of Base Crew Members.

This is the average number of staff and crew working each day of Principal Photography.

- Estimated show total of background performers/stand-ins.

b. Budget

- Total Worldwide Production Budget
- Total California Expenditures

Includes both Qualified and Non-Qualified expenditures.

Excludes all out-of-state expenditures.

c. Visual Effects

- Total Worldwide VFX budget
- Total CA VFX budget

NOTE: To qualify for VFX uplift, CA VFX budget must either makeup 75% or more of the worldwide VFX budget, or equal or exceed \$10million.

d. Diversity Report

Applicant must check this box, committing to keeping and submitting records of gender and ethnicity statistics of all employees (whether qualified or not, excluding background performers and stand-ins) before moving on to the next section.

e. Press "COMPLETE" when finished.

A. Labor Statistics for In-State Work

Estimated Total # of Cast Members

Estimated Total # of Base Crew Members

* Base Crew is the average number of staff and shooting crew employed per principal photography day.

Estimated Total Extras / Stand-ins Man-Days

* Total Man-Days is the sum of the number of days, full or partial, a person is estimated to work.

B. Budget

Total WorldWide Production Budget

Total California Expenditures (Qualified & Non-Qualified)

C. Visual Effect

Total WorldWide Visual Effect Budget

Total California Visual Effect Budget

% CA Visual Effect

To qualify for uplift, CA Visual Effect Budget should be at least 75% of your Worldwide Visual Effects Budget OR at least \$10,000,000.

D. Diversity Report

By checking the box, Applicant acknowledges the following requirement will be submitted if and when the Applicant applies for a tax credit certificate: Subject to self-reported voluntary information, include separate listings regarding the ethnicity and gender statistics of all individuals that received qualified wages(excluding stand-ins & background performers) and all individuals that received non-qualified wages.

Save

Complete

Return to Summary Screen

8. Uplift Calculations and Bonus Points

- a. The previous section must be completed before starting this section.
- b. Uplifts and Bonus Points are calculated automatically by the portal.
- c. Total Uplifts are shown at the bottom of the page.
- d. If an applicant makes a change on this page after hitting “Complete,” applicant must hit “Complete” once again for the changes to take effect.
- e. Use information from Qualified Expenditure Budget to complete:
 - Out-of-Zone (Uplift)
 1. Outside the Zone Wages (tagged “ZW”)
 2. Non-wage Expenditures (tagged “ZE”)
 3. Non-wage Consumables (tagged “ZC”)
 - Local Hire Labor (Uplift) (“LW”)
 - Visual Effects (Uplift and Bonus Points) (“VU”)
 - Music Wages (Bonus Points) (“MU”)
 - Total Worldwide Music Expenditure
 - Total CA Music Expenditure
 - Total CA Music Scoring Wages Eligible for Bonus Points
- f. Press “COMPLETE” to save calculations.

NOTE: As information are entered, the righthand column updates, calculating automatically. Once the application is complete, the Application Jobs Ratio result will be shown at the bottom of the column.

Must complete PRODUCTION STATISTICS section before completing this section.

A. Out of Zone (Uplifts)

Out of Zone cost must occur during the Applicable Period. Applicable Period is Pre-production, Principal Photography and Strike.

a. Total Budgeted Out of Zone Wages (QW)	<input type="text" value="0"/>
b. Total Budgeted Out of Zone Non Wages (AE)	<input type="text" value="0"/>
<i>* Expenditures must be rented or purchased out of zone and used in or of zone.</i>	
Total % outside LA Zone	<input type="text" value="0"/>
Total Out of Zone Expenditures	<input type="text" value="0"/>
c. Total Budgeted Out of Zone Consumables (ZC)	<input type="text" value="0"/>
<i>* Expenditures must be rented or purchased and totally consumed Out of Zone.</i>	
d. Total Out of Zone Expenditures Eligible for Uplift	<input type="text" value="0"/>

B. Local Hire Labor (Uplift)

a. Total out of zone Local Hire Labor eligible for uplift (LW)	<input type="text" value="0"/>
<i>Local Hire Labor refers to qualified individuals who reside in California but Outside the Los Angeles zone and are working outside the Los Angeles Zone</i>	

C. Visual Effects (Uplift & Bonus Points)

a. Total Qualified CA Visual Effects Budget (VU)	<input type="text" value="0"/>
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D. Music (Bonus Points)

a. Total worldwide music expenditure	<input type="text" value="0"/>
b. Total CA music expenditure	<input type="text" value="0"/>
c. Total CA music scoring wages eligible for bonus points	<input type="text" value="0"/>

E. Total OZ & VFX Uplift	\$0
F. Total Local Labor Wages Uplift	\$0
G. Total Uplift	\$0

You must click 'Complete' to save your calculations.

Save	Complete	Return to Summary Screen
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9. Estimated Credit Allocation and Application Jobs Ratio

Applicant must use the information from Qualified Expenditure Budget to complete:

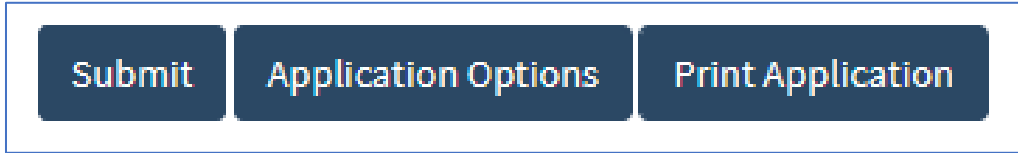
- a. Total Qualified Wages (“QW”).
For episodic television, indicate Amort and Pattern totals; the portal will compute the rest.
- b. Total Qualified Non-Wages (“QE”).
- c. Contingency (cannot total more than 10% of QW + QE).
- d. Bond (cannot total more than 2% of QW + QE).
- e. Press “SAVE” to save and “COMPLETE” to complete calculations.

NOTE: At this point, the Bonus Points, Uplifts, and Application Jobs Ratio will appear in the right-hand column and the bottom of the summary page.

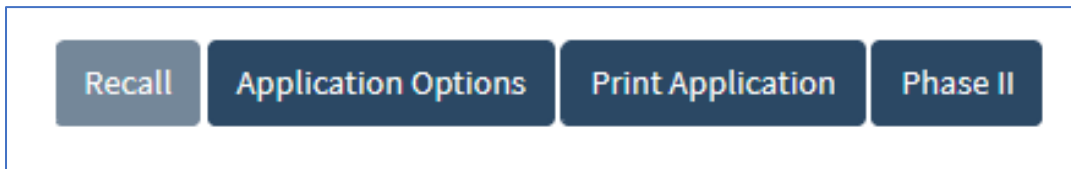
Must complete all other screens before completing this section.

A. Qualified Wages	
Total Qualified Wages(QW)	<input type="text"/>
B. Qualified Non-Wages	
Total Qualified Non-Wages(QE)	<input type="text"/>
C. Contingency	
Total Contingency (No more than 10% of Qualified Wages plus Qualified Non-wages)	<input type="text"/>
D. Completion Bond Fee	
Total Completion Bond Fee (No more than 1% of Qualified Wages plus Qualified Non-wages)	<input type="text"/>
Total Qualified Expenditures	\$0
Tax Credit (20%)	\$0
Total Uplift	\$0
Estimated Tax Credit Allocation	\$0
<i>Credit allocation applies only to the first \$100 million of qualified expenditures, excluding uplifts.</i>	
You must click 'Complete' to save your calculations.	

10. The application is now ready to submit .



11. Once submitted, the applicant can recall the application at any time for modifications until the portal closes.



C. PHASE II

Applicant must click the Phase II button (as seen in the previous screen capture) on the Summary Page to upload their files (shown above).



ONLINE RESOURCES

- [Application Checklist](#)
- [Application Window Dates](#)
- [Budget Tagging and Tracking Tips](#)
- [Frequently Asked Questions](#)
- [Jobs Ratio Ranking](#)
- [Program Guidelines](#)
- [Qualified Expenditure Chart](#)
- [Video Tutorials](#)

For further questions, email the Tax Credit Program at IncentiveProgram3@film.ca.gov.