

CALIFORNIA CHART OF ACCOUNTS

CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 2.0

ALL PROJECTS

Effective July 1, 2015

Revised January 6, 2017

Qualified expenditures qualify for tax credits. In order for purchases and rentals to qualify, they must be purchased and/or rented and used in the state. In order for wages to qualify, all services must be performed in the state.

5% UPLIFT TAGGING – Non-Independent Productions only:

- Visual Effects (**VU**) and Music Scoring & Track Recording (**MU**) expenditures that qualify for the 5% additional tax credit are indicated in GREEN. Visual Effects (VU) expenditures indicated in GREEN also qualify for jobs ratio bonus points.
- “Outside the Zone” (OZ) expenditures include prep, shoot, and strike periods – as long as they are incurred Outside the Zone and related to Principal Photography (PP) and/or Reshoots. (Does not apply to 2nd Unit / Visual Effects / Stunt Units).
 - WAGES: All wage related budget lines for outside the zone (OZ) labor should be tagged (**ZW**) in **addition to** (QW).
 - NON-WAGE EXPENDITURES: OZ Qualified Non-wage Expenditures are calculated by subtracting your Post Production, Insurance and Legal Costs (**PST**) from your (**QE**) group and pro-rating by the number of PP days in relation to total PP days. All qualified costs in those categories must also be tagged (**PST**).
 - OPTIONAL: Once prep begins, OZ total consumables (e.g. gas, hotel rooms) may be tracked with **ZC**. **ZC** expenditures will not be prorated; applicants will get 100% of the cost toward tax credits. A list of total consumables can be found in the Guidelines – Appendix A (**ZC** are not factored into the initial tax credit estimation).

See Guidelines with respect to all expenditures eligible for 5% uplift.

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not-Qualified

VU = Visual Effects Uplift

MU = Music Uplift

ZW = Out of Zone Wages

PST = Post Production, Insurance and Legal

NOTE: INDEPENDENT PRODUCTIONS and RELOCATING TELEVISION do not need to tag **VU**, **MU** or **PST**s.
NON-INDEPENDENT PRODUCTIONS shooting In Zone Only do not need to tag **PST** expenditures.

Listed in alphabetical order.

Acct #	Description	Indie	In Zone	Out of Zone	Comments
367-48	2D to 3D conversion	QE	QE, VU	QE, VU , PST	Must be included in CFC budget; CA vendor.
364-24	3D Costs	QE	QE	QE, PST	
367-27	3D Related Costs	QE	QE	QE, PST	Must be incurred, purchased or rented in CA.

QW = Qualified Wages

ZW = Out of Zone Wages

MU = Music Uplift

QE = Qualified Expenditures

ZE = Out of Zone Expenditures

OZ = Out of 30 mile studio zone

NQ = Not-Qualified

ZC = Out of Zone Consumables

VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
367-29	3D Related Costs (Production)	QE	QE	QE	Must be incurred, purchased or rented in CA.
112-21	Accountants, Payroll	QW	QW	QW, ZW	
112-19	Accountants, Assistant Production	QW	QW	QW, ZW	
112-16	Accountants, Production	QW	QW	QW, ZW	
367-16	Accountants - Visual Effects	QW	QW	QW	
367-17	Accountants - Visual Effects Assistant	QW	QW	QW	
470-40	Accounting – Post Production	QE	QE	QE, PST	Does not include Agreed Upon Procedures Report or CPA.
101-02	Acquisition Expenses	NQ	NQ	NQ	
142-##	Additional Units – All Categories	Same as 1 st Unit	Same as 1 st Unit	Same as 1 st Unit	
362-08	ADR Editor	QE	QE	QE, PST	QW or QW & ZW if paid directly to the individual.
362-09	ADR Editor, Assistant	QE	QE	QE, PST	QW or QW & ZW if paid directly to the individual.
362-10	ADR Editors, Additional	QE	QE	QE, PST	QW or QW & ZW if paid directly to the individual.
366-48	AFM Reuse Fees	NQ	NQ	NQ	
470-41	Agreed Upon Procedures Auditing	NQ	NQ	NQ	
15C-63	Air Conditioning & Heating Rentals	QE	QE	QE	
135-41	Aircraft Purchases and Supplies	QE	QE	QE	
135-51	Aircraft Rentals	QE	QE	QE	
110-09	Airfares – Studio Executives	NQ	NQ	NQ	
110-01	Airfares – Above The Line	QE	QE	QE	Intrastate travel only. Must be purchased from a CA vendor.
155-01	Airfares – Below the Line	QE	QE	QE	Intrastate travel only. Must be purchased from a CA vendor.
372-01	Airfares – Post Production Crew	QE	QE	QE, PST	Intrastate travel only. Must be purchased from a CA vendor.
155-75	Airfares – Publicity	NQ	NQ	NQ	
150-01	Airfares – Survey Costs	QE	QE	QE	Intrastate travel only. Must be purchased from a CA vendor.
364-43	Airline Versions	NQ	NQ	NQ	
366-15	Album Mastering	NQ	NQ	NQ	
125-15	Alterations, Outside	QE	QE	QE	
178-90	Amortization (TV Series Only) - All Categories	Same as Pattern			
470-22	AMPTP Fees	NQ	NQ	NQ	
124-41	Animal Purchases	QE	QE	QE	
124-51	Animal Rentals	QE	QE	QE	
124-05	Animal Trainer/Handler	QW	QW	QW, ZW	If paid directly; otherwise QE.
124-55	Animal Transportation, Feeding & Stabling	QE	QE	QE	Transportation within CA.
361-21	Animation Projection	QE	QE	QE, PST	
364-32	Answer Print, Select Print	QE	QE	QE, PST	Limit one.
114-07	Art Department Coordinator	QW	QW	QW, ZW	
114-02	Art Director	QW	QW	QW, ZW	

QW = Qualified Wages
 ZW = Out of Zone Wages
 MU = Music Uplift

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
114-03	Art Director, Assistant	QW	QW	QW, ZW	
112-02	Assistant Director, First	QW	QW	QW, ZW	\$100,000 cap (plus qualified fringe & box Rentals) if also receiving a producer credit.
112-04	Assistant Directors, Second and Trainees	QW	QW	QW, ZW	
104-04	Associate Producers	NQ	NQ	NQ	
370-09	Audience Recruitment	NQ	NQ	NQ	Preview costs do not qualify.
119-07	Audio Crew, Additional	QW	QW	QW, ZW	
119-06	Audio Playback Assistant	QW	QW	QW, ZW	
119-05	Audio Playback Operator	QW	QW	QW, ZW	
111-46	Atmosphere Cars	QW	QW	QW, ZW	If paid to qualified labor through payroll company as car allowance.
135-40	Automobile Purchases and Supplies	QE	QE	QE	
135-50	Automobile Rentals	QE	QE	QE	
115-90	Backings Rentals/Purchase	QE	QE	QE	
159-50	Backlot Rentals	QE	QE	QE	
470-02	Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ	NQ	NQ	
114-70	Blue Printing	QE	QE	QE	
367-20	Blue/Green Screen Rentals	QE	QE	QE, PST	
367-24	Blue/Green Screen Shooting	QE	QE	QE, PST	
135-42	Boat/Watercraft Purchases and Supplies	QE	QE	QE	
135-52	Boat/Watercraft Rentals	QE	QE	QE	
127-05	Body Makeup Artists	QW	QW	QW, ZW	
119-02	Boom Operator	QW	QW	QW, ZW	
119-04	Boom Operator, Special	QW	QW	QW	
102-45	Box Rentals – Writers	NQ	NQ	NQ	
107-45	Box Rentals – Cast	NQ	NQ	NQ	
107-45	Box Rentals – Cast Staff	QE	QE	QE	
105-45	Box Rentals – Director	NQ	NQ	NQ	
###-45	Box Rentals – Post Production	QE	QE	QE, PST	
104-45	Box Rentals – Producers	NQ	NQ	NQ	
104-45	Box Rentals – Producers' Staff	QE	QE	QE	On qualified labor only.
###-45	Box Rentals – Production	QE	QE	QE	On qualified labor only.
475-45	Box Rentals – Publicity	NQ	NQ	NQ	
106-45	Box Rentals – Teachers	QE	QE	QE	
111-45	Box Rentals – Teachers	QE	QE	QE	
367-54	Box Rentals – Visual Effects	QE	QE	QE, PST	Production company in-house staff.
123-04	Buyers, Set Dressing	QW	QW	QW, ZW	
183-20	C.S.A.C.S – Contract Services Administration Trust Fund –Editors Union	QW	QW	QW	
122-03	C/M Effects Assistants	QW	QW	QW, ZW	
122-01	C/M Effects Coordinator	QW	QW	QW, ZW	
122-02	C/M Effects Foreman	QW	QW	QW, ZW	
122-07	C/M Effects Labor, Additional	QW	QW	QW, ZW	
122-09	C/M Manufacturing – Labor	QW	QW	QW, ZW	
122-09	C/M Manufacturing – Materials	QE	QE	QE	

QW = Qualified Wages
 ZW = Out of Zone Wages
 MU = Music Uplift

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
122-08	C/M Rigging and Striking	QW	QW	QW, ZW	
183-06	CA Care Medical Insurance (Obama Care)	QW	QW	QW, ZW	
120-56	Cable Package	QE	QE	QE	
119-03	Cablepersons	QW	QW	QW, ZW	
118-07	Camera Crew (includes D.I.T.), Additional	QW	QW	QW, ZW	
118-02	Camera Operator	QW	QW	QW, ZW	
118-03	Camera Operator, First Assistant	QW	QW	QW, ZW	
118-04	Camera Operator, Second Assistant	QW	QW	QW, ZW	
118-51	Camera Package	QE	QE	QE	
###-47	Car Allowances				See Mileage Allowances for details.
470-05	Carbon Offset Cert/Tree Planting	QE	QE	QE	
470-06	Career Readiness Financial Contribution	NQ	NQ	NQ	
470-06	Career Readiness Intern Salaries	NQ	NQ	NQ	
116-12	Carpenters, Stand By	QW	QW	QW	
366-56	Cartage	QE, MU	QE, MU	QE, MU, PST	Within CA.
471-10	Cast Exams	QE	QE		QW if doctor is paid directly.
106-03	Cast Guardian	QW	QW	QW, ZW	Per diem Only.
106-21	Casting Assistants	QW	QW	QW	
106-20	Casting Director	QW	QW	QW	For work performed in CA.
150-19	Caterers Labor	QW	QW	QW, ZW	
###-45	Cell Phones				See Box Rentals for details.
367-07	CGI Artist	QW, VU	QW, VU	QW, VU	QE, VU if paid through a third party vendor.
364-35	Checkprint	QE	QE	QE, PST	Limit one.
105-04	Choreographer	QW	QW	QW, ZW	Off camera work only.
470-07	City Business License	QE	QE	QE	
470-12	Clearance Coordinator	QW	QW	QW, ZW	QE if paid to third party vendor.
102-19	Clearance Fees – Production	QE	QE	QE	If paid to a CA company.
102-20	Clearance License Fees – Writing	NQ	NQ	NQ	
364-15	Closed Captioning	QE	QE	QE, PST	
361-12	Coding	QE	QE	QE, PST	
370-06	Color Correcting – Previews	NQ	NQ	NQ	Preview costs do not qualify.
470-13	Community Relations & Film Promotion	NQ	NQ	NQ	
	Completion Bond	CONTRACTUAL CHARGE			Must be purchased from a CA-based Bond Company and included in Total Production Budget; Up to 2% on qualified spend only allowable as a contractual expense; Include as a contractual charge, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION.
366-01	Composer	NQ	NQ	NQ	
364-39	Composite Check Print	QE	QE	QE, PST	Limit one.
366-07	Conductor	QW	QW, MU	QW, MU	If not also score composer.
364-55	Consolidated Record Audio Masters	NQ	NQ	NQ	
112-20	Construction Accountant	QW	QW	QW, ZW	

QW = Qualified Wages
 ZW = Out of Zone Wages
 MU = Music Uplift

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
114-12	Construction Carpentry Foreman	QW	QW	QW, ZW	
114-11	Construction Coordinator	QW	QW	QW, ZW	
115-85	Construction Labor, Miscellaneous	QE	QE	QE	
	Contingency	CONTRACTUAL CHARGE			Up to 10% only on estimated qualifying expenditures in CA; Include as a contractual charge, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION.
364-11	Continuity/Spotting List	NQ	NQ	NQ	
366-08	Copyists	QW	QW, MU	QW, MU	
101-08	Copyright Fee	NQ	NQ	NQ	
470-15	Corporate Tax Return	NQ	NQ	NQ	
125-02	Costume Designer, Assistant	QW	QW	QW, ZW	
125-01	Costume Designers	QW	QW	QW, ZW	
125-07	Costume Sketch Artist	QW	QW	QW, ZW	
125-03	Costume Supervisor	QW	QW	QW, ZW	
125-05	Costumers	QW	QW	QW, ZW	
125-04	Costumers, Key	QW	QW	QW, ZW	
###-64	Courier Charges – Post Production	QE	QE	QE, PST	Within CA.
471-50	Covered California	QE	QE	QE	
470-16	CPA Expense for AUP Report	NQ	NQ	NQ	
116-11	Craft Service	QW	QW	QW, ZW	
367-44	Cyberscanning	QE	QE, VU	QE, VU, PST	
147-50	D.O.T. Filings	QE	QE	QE	
140-20	Dailies	QE	QE	QE	
367-29	Dailies Projection	QE	QE	QE, PST	
367-61	Data I/O and Archiving	QE	QE	QE, PST	
367-62	Data Sharing Fee	QE	QE	QE	
367-16	Data Wrangler	QW	QW	QW, ZW	
107-01	Day Players	NQ	NQ	NQ	
370-08	DCP	NQ	NQ	NQ	
368-31	Develop Mattes	QE	QE	QE, PST	
368-30	Develop Wedges	QE	QE	QE, PST	
105-03	Dialogue Coach, Acting Coach	QW	QW	QW, ZW	
364-03	Dialogue Transfers	QE	QE	QE, PST	
367-10	Digital Asset Manager	QW, VU	QW, VU	QE, VU, PST	
364-57	Digital Cinema Package (DCP) DCDM	QE	QE	QE, PST	Limit one.
367-60	Digital Delivery	QE	QE, VU	QE, VU, PST	
364-53	Digital Intermediate	QE	QE	QE, PST	
365-20	Digital Transfers – Music	QE	QE	QE, PST	
105-01	Director	NQ	NQ	NQ	
118-01	Director of Photography	QW	QW	QW, ZW	
105-08	Director's Assistant	QW	QW	QW, ZW	
105-60	Director's Costs, Miscellaneous	QE	QE	QE	

QW = Qualified Wages
 ZW = Out of Zone Wages
 MU = Music Uplift

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
105-07	Director's Secretary	QW	QW	QW, ZW	
147-04	Dispatcher	QW	QW	QW, ZW	
470-18	Dolby, DTS, SDDS License Fees	NQ	NQ	NQ	
150-51	Donations for Use of Location	QE	QE	QE	Executed location agreement required.
123-41	Drapery/Carpet	QE	QE	QE	
123-02	Dressers, On Set	QW	QW	QW, ZW	
147-##	Drivers	QW	QW	QW, ZW	
147-49	Drop Loads	QE	QE	QE	Intrastate.
475-90	DVD Extras, Trailers, EPK	NQ	NQ	NQ	
361-60	Editing Equipment Repairs	QE	QE	QE, PST	Within CA only.
361-51	Editing Room Rentals	QE	QE	QE, PST	
102-03	Editor and Consultants, Story	NQ	NQ	NQ	
361-08	Editor, Quick Time & Animation	QW	QW	QW, ZW	
361-11	Editorial Conforming	QE	QE	QE, PST	
361-80	Editorial Meals & Craft Service	QE	QE	QE, PST	
361-06	Editorial Production Assistants	QW	QW	QW, ZW	Work must be performed in CA.
361-##	Editorial Staff, Additional	QW	QW	QW, ZW	Work must be performed in CA.
120-13	Electric Current	QE	QE	QE	
120-12	Electric Current Tie-Ins	QE	QE	QE	
120-51	Electric Package	QE	QE	QE	
120-52	Electric Stage Package	QE	QE	QE	
123-10	Electrical Fixture Manufacturing/Labor	QW	QW	QW, ZW	
120-02	Electrician, Best Boy	QW	QW	QW, ZW	
120-05	Electricians	QW	QW	QW, ZW	
470-84	Entertainment – Studio	NQ	NQ	NQ	
105-80	Entertainment and Meals – Director	QE	QE	QE	
106-80	Entertainment and Meals – Principal Cast	QE	QE	QE	
104-80	Entertainment and Meals, Producer	QE	QE	QE	
###-53	Equipment Packages	QE	QE	QE	
###-50	Equipment Rentals – Post Production	QE	QE	QE, PST	
361-56	Equipment Shipping – Post Production	QE	QE	QE, PST	
104-02	Executive Producer	NQ	NQ	NQ	
111-01	Extras	QW	QW	QW, ZW	
111-21	Extras Casting Assistant	QW	QW	QW, ZW	For CA casting duties only.
111-20	Extras Casting Director	QW	QW	QW, ZW	For CA casting duties only.
183-19	Extras Casting Fee (do not include with handling fees)	QE	QE	QE	
111-50	Extras Casting Rentals	QE	QE	QE	
111-05	Extras SAG Adjustments	QW	QW	QW, ZW	Does not include upgrades to performers.
111-04	Extras, Special Ability	QW	QW	QW	Includes singers & choir, sideline musicians, dancers.
111-02	Extras. Waiver / Non-Union	QW	QW	QW, ZW	
368-14	Fades & Dissolves	QE	QE	QE, PST	
183-03	FICA – Medicare	NQ	NQ	NQ	
183-02	FICA – Social Security	NQ	NQ	NQ	

QW = Qualified Wages
 ZW = Out of Zone Wages
 MU = Music Uplift

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
362-80	Field Recordist	QE	QE	QE, PST	QW or QW & ZW if paid directly to the individual.
364-02	Film Leader	QE	QE	QE, PST	
140-20	Film to Media Transfers/Conversions, Dailies	QE	QE	QE	
364-20	Film to Video or Digital Transfers – Post	QE	QE	QE, PST	
159-03	Fire Safety Officers – Stage	QW	QW	QW, ZW	
150-03	Fire Safety Officers/Police – Locations	QE	QE	QE	QW if paid directly to the individual.
114-15	First Aid, Construction	QW	QW	QW, ZW	
116-15	First Aid, Set	QW	QW	QW, ZW	
159-02	First Aid, Stage	QW	QW	QW, ZW	
370-08	Focus Group	NQ	NQ	NQ	Preview costs do not qualify.
115-10	Fold and Hold Sets	QE	QE	QE	
363-15	Foley Stages	QE	QE	QE, PST	Stages must be in CA.
363-16	Foley Walkers	QE	QE	QE, PST	
131-08	Food Stylist	QW	QW	QW, ZW	
364-58	Foreign Localized Versions	NQ	NQ	NQ	
###-99	Fringe Benefits	QW	QW	QW, ZW	On qualified Labor Only.
183-01	FUI – Unemployment Insurance	NQ	NQ	NQ	
367-54	Furniture Rentals	QE	QE	QE, PST	Production company in-house staff.
183-04	FUTA – Federal Unemployment Tax	NQ	NQ	NQ	
120-01	Gaffer / Chief Lighting Technician	QW	QW	QW, ZW	
147-40	Gasoline & Oil	QE	QE	QE	
120-04	Generator Operator and Assistants	QW	QW	QW, ZW	
120-55	Generator Rentals	QE	QE	QE	
364-38	Geographical Separations	NQ	NQ	NQ	
106-65	Gifts – Cast	NQ	NQ	NQ	
104-95	Gifts – Crew	NQ	NQ	QE	
107-65	Gifts – Supporting Cast	NQ	NQ	NQ	
120-41	Globes, Gels and Carbons	QE	QE	QE	
115-94	Greens	QE	QE	QE	
116-10	Greensperson	QW	QW	QW, ZW	
116-52	Grip Equipment, Additional	QE	QE	QE	
114-14	Grips Labor Foreman	QW	QW	QW, ZW	
116-07	Grips Labor, Additional	QW	QW	QW, ZW	
116-51	Grips Package	QE	QE	QE	
116-02	Grips, Best Boy	QW	QW	QW, ZW	
116-03	Grips, Company	QW	QW	QW, ZW	
116-05	Grips, Crane	QW	QW	QW, ZW	
116-04	Grips, Dolly	QW	QW	QW, ZW	
116-01	Grips, Key	QW	QW	QW, ZW	
155-35	Ground Transportation	QE	QE	QE	
127-12	Hairstylists	QW	QW	QW, ZW	
127-17	Hairstylists, Additional	QW	QW	QW, ZW	
127-11	Hairstylists, Key	QW	QW	QW, ZW	
183-24	Handling Fees - Above The Line	QW	QW	QW, ZW	On qualified labor only.
183-25	Handling Fees - Below the Line	QW	QW	QW, ZW	On qualified labor only.

QW = Qualified Wages
 ZW = Out of Zone Wages
 MU = Music Uplift

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
470-19	Harassment Training	NQ	NQ	NQ	
140-22	HD-Cam	QE	QE	QE	
124-01	Head Wrangler/Gang Boss	QW	QW	QW, ZW	If paid directly; otherwise QE.
118-41	Helmet Camera Purchase	QE	QE	QE	Subject to digital asset reduction.
183-11	Holiday Accrual (if not budgeted separately)	QW	QW	QW, ZW	
183-12	Holiday Paid	QW	QW	QW, ZW	
110-11	Housing – Above the Line	QE	QE	QE	CA hotel or corporate housing only; no private residences or Air BnB.
155-03	Housing – Below the Line	QE	QE	QE	Hotel, Motel, and Corporate Housing within the state. No private residences or Air BnB.
372-02	Housing – Post Production Crew	QE	QE	QE, PST	Hotel, motel, and corporate housing within the state; no private residences or Air BnB.
155-75	Housing – Publicity	NQ	NQ	NQ	
110-19	Housing – Studio Executives	NQ	NQ	NQ	
150-01	Housing – Survey Costs	QE	QE	QE	No private residences or Air BnB.
471-08	Insurance Adjusters	QE	QE	QE, PST	
471-09	Insurance Auditors	QE	QE	QE, PST	
471-11	Insurance Deductibles	NQ	NQ	NQ	
471-06	Insurance, Automobile Liability	QE	QE	QE, PST	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-02	Insurance, Errors & Omissions	NQ	NQ	NQ	
471-08	Insurance, Essential Elements	NQ	NQ	NQ	
471-03	Insurance, General Liability	QE	QE	QE, PST	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-07	Insurance, Guild Travel	QE	QE	QE, PST	
471-35	Insurance, Miscellaneous Additional Premiums	QE	QE	QE, PST	
471-01	Insurance, Negative	QE	QE	QE, PST	
471-04	Insurance, Umbrella Policy	QE	QE	QE, PST	
471-05	Insurance, Workers' Compensation Insurance	QE	QE	QE, PST	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
366-51	Instrument Rentals	QE	QE, MU	QE, MU, PST	
470-06	Intern Salaries - Career Readiness	NQ	NQ	NQ	
364-34	Internegative	QE	QE	QE, PST	Limit one.
364-33	Interpositive	QE	QE	QE, PST	Limit one.
470-07	Interns – Paid	QW	QW	QW, ZW	
368-23	Lab Processing – Titles	QE	QE	QE, PST	
367-30	Lab Processing – Visual Effects	QE	QE	QE, PST	
120-03	Lamp Operators	QW	QW	QW, ZW	
120-07	Lamp Operators, Additional	QW	QW	QW, ZW	
363-30	Layback	QE	QE	QE, PST	
123-03	Leadperson	QW	QW	QW, ZW	
470-65	Legal Expenses, Production, Labor Relations, Music, etc.	QE	QE	QE, PST	Excludes financing, distribution, or marketing expenses.

QW = Qualified Wages
 ZW = Out of Zone Wages
 MU = Music Uplift

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
361-10	Librarian	QW	QW	QW, ZW	Work must be performed in CA. QE if not paid directly to individual.
365-12	Library/Archive Fees	QE	QE	QE, PST	
367-47	Lidar	QE	QE, VU	QE, VU, PST	
115-86	Lighting Platforms	QE	QE	QE	
147-46	Limousines & Taxis	QE	QE	QE	
104-03	Line Producer	NQ	NQ	NQ	
118-05	Loaders	QW	QW	QW, ZW	
112-12	Location Manager	QW	QW	QW, ZW	
112-13	Location Manager, Assistant	QW	QW	QW, ZW	
150-54	Location Permits	QE	QE	QE	
112-14	Location Scouts	QW	QW	QW, ZW	
150-50	Location Site Rentals	QE	QE	QE	
150-60	Location Site Restoration	QE	QE	QE	
107-63	Loop Group	NQ	NQ	NQ	
363-08	Looping & ADR Facility	QE	QE	QE, PST	Facility charges only; no performers.
###	Loss and Damages	QE	QE	QE	
367-60	Loss and Damages – Visual Effects	QE	QE	QE, PST	Production company in-house staff.
372-13	Luggage Fees – Post Production	QE	QE	QE, PST	Intrastate travel only.
###-30	Luggage Fees – Production	QE	QE	QE	On qualified labor only; intrastate travel only.
362-11	M & E Editing	QE	QE	QE, PST	QW or QW & ZW if paid directly to the individual.
363-24	Mag Transfers	QE	QE	QE, PST	
364-41	Magnetic Film Purchases	QE	QE	QE, PST	
368-12	Main & End Title Sequences	QE	QE	QE, PST	Work must be performed in CA.
147-41	Maintenance & Supplies	QE	QE	QE	
127-02	Makeup Artists	QW	QW	QW, ZW	
127-07	Makeup Artists, Additional	QW	QW	QW, ZW	
127-01	Makeup Artists, Key	QW	QW	QW, ZW	
125-10	Manufacturing Labor	QW	QW	QW, ZW	
367-25	Matchmover	QE	QE	QE, PST	
###-40	Materials & Supplies – Production	QE	QE	QE	
###-58	Materials & Supplies – Visual Effects and Post	QE	QE	QE, PST	Production company in-house staff.
367-45	Matte Shots	QE	QE, VU	QE, VU, PST	
###-25	Meal Penalty	QW	QW	QW, ZW	Qualified Labor Only.
147-45	Meal Allowances – Drivers	QW	QW	QW, ZW	
150-80	Meals – Below the Line	QE	QE	QE	
475-80	Meals and Entertainment, Publicity	NQ	NQ	NQ	
135-05	Mechanic/Automobile Service Person	QW	QW	QW, ZW	
363-44	Media & Negative Raw Stock – Sound	QE	QE	QE, PST	
364-04	Media and Hard Drives – Post Production	QE	QE	QE, PST	
###-47	Messengers – Post Production	QE	QE	QE, PST	Within CA only.
147-44	Messengers – Production	QE	QE	QE	
109-47	Mileage Allowances – Cast	NQ	NQ	NQ	

QW = Qualified Wages
 ZW = Out of Zone Wages
 MU = Music Uplift

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
107-47	Mileage Allowances – Cast	NQ	NQ	NQ	
###-47	Mileage Allowances – Crew	QW	QW	QW, ZW	
105-47	Mileage Allowances – Director(s)	NQ	NQ	NQ	
104-47	Mileage Allowances – Producers	NQ	NQ	NQ	
###-47	Mileage Allowances – Staff	QW	QW	QW, ZW	Qualified Labor only.
106-47	Mileage Allowances – SAG	NQ	NQ	NQ	
108-47	Mileage Allowances – Stunt Coordinator	QW	QW	QW, ZW	Off-camera work days only.
102-75	Mileage Allowances – Writers	NQ	NQ	NQ	
115-70	Mill Costs	QE	QE	QE	
367-23	Miniature Model Shop	QE	QE	QE, PST	
367-22	Miniature Supervising Crew	QE	QE	QE, PST	
106-60	Miscellaneous Expenses – Principal Cast	QE	QE	QE	Itemized with proof of payment by production company.
119-01	Mixer	QW	QW	QW, ZW	
367-17	Motion Capture	QE	QE	QE, PST	
367-18	Motion Control	QE	QE	QE, PST	
470-20	MPAA Rating Fee	QE	QE	QE	
366-04	Music Consultant	QW	QW	QW	
365-11	Music Editing Package, Contracted	QE	QE	QE, PST	
365-01	Music Editor	QW	QW	QW, ZW	
365-02	Music Editor, Additional	QW	QW	QW, ZW	
365-03	Music Editor, Assistant	QW	QW	QW, ZW	
370-02	Music Editorial – Previews	QW	QW	QW	If paid to third party vendor then it is QE & PST.
366-03	Music Supervisors			NQ	
363-25	Music Tracking Transfer	QE	QE	QE, PST	
366-52	Music, Electronic Package	QE	QE	QE, PST	If not part of composer package fee.
361-17	Negative Cutting	QE	QE	QE, PST	
140-18	Negative Developing	QE	QE	QE	
367-31	Negative Pulling	QE	QE	QE, PST	
364-10	Negative Splicing	QE	QE	QE, PST	
471-30	Non-Allowable Costs	NQ	NQ	NQ	
109-01	Non-Cast Readers	QW	QW	QW, ZW	
183-06	Obama Care	QW	QW	QW, ZW	
364-21	Off Line Edit	QE	QE	QE, PST	
470-14	Office Equipment, Computer/Digital	QE	QE	QE	1/5 of purchase price allowed.
150-32	Office Furniture & Equip. Rentals, Location	QE	QE	QE	
150-33	Office Phones & Communication Equip. Rentals	QE	QE	QE	Asset reduction only pertains to purchases – not rentals.
367-54	Office Rentals	QE	QE	QE, PST	Production company in-house staff.
370-05	On Line Editing – Previews	NQ	NQ	NQ	Preview costs do not qualify.
112-75	On set Synchronize Subscription	QE	QE	QE	
364-22	Online Edit	QE	QE	QE, PST	
###-30	Online Photo Approval Service	QE	QE	QE	If based in CA.
470-32	Online Purchases	QE	QE	QE	If used in CA, shipped from a CA vendor.

QW = Qualified Wages
 ZW = Out of Zone Wages
 MU = Music Uplift

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
470-33	Online Shipping	QE	QE	QE	If shipped within the state.
364-08	Optical Sound Tracks	QE	QE	QE, PST	Limit one.
364-09	Optical Sound Tracks Stock	QE	QE	QE, PST	
366-06	Orchestration	QW MU	QW, MU	QW, ZW, MU	
114-08	Other Art Department Labor, Other	QW	QW	QW, ZW	
150-42	Other Location Expenses, Other	QE	QE	QE	Within CA.
470-85	Overhead Allocations – Studio	NQ	NQ	NQ	
104-90	Overhead Charge, Producer	NQ	NQ	QE	
470-36	P Card Fees	QE	QE	QE	If issued by CA-based company.
114-13	Paint Foreman, Construction	QW	QW	QW, ZW	
116-09	Painters, Stand By	QW	QW	QW	
364-43	PAL Versions	NQ	NQ	NQ	
364-46	Pan & Scan – Domestic	QE	QE	QE, PST	
364-46	Pan & Scan - Foreign	NQ	NQ	NQ	
159-43	Parking, Crew	QE	QE	QE	
110-28	Per Diem – Above the Line	QW	QW	QW, ZW	On qualified labor only.
155-05	Per Diem – Below the Line	QW	QW	QW, ZW	On qualified labor only.
110-21	Per Diem – Cast	NQ	NQ	NQ	
372-03	Per Diem – Post Production Crew	QW	QW	QW, ZW	On qualified labor only.
155-75	Per Diem – Publicity	NQ	NQ	NQ	
110-19	Per Diem – Studio Executives	NQ	NQ	NQ	
110-27	Per Diem – Stunt Coordinator	QW	QW	QW, ZW	On qualified labor; off camera days only.
150-02	Per Diem – Survey Costs	QW	QW	QW, ZW	On qualified labor only.
147-42	Permits/Tolls/Parking/Etc.	QE	QE	QE	Within CA.
183-15	PH&W – Crew Union	QW	QW	QW, ZW	On qualified labor only.
183-17	PH&W – DGA	QW	QW	QW, ZW	On qualified labor only.
183-18	PH&W – SAG Extras	QW	QW	QW, ZW	
183-16	PH&W – Teamsters	QW	QW	QW, ZW	On qualified labor only.
111-04	Photo doubles (Extras)	QW	QW	QW	Includes singers & choir, sideline musicians, dancers.
361-01	Picture Editor	QW	QW	QW, ZW	Work must be performed in CA.
361-03	Picture Editor, Second Assistant	QW	QW	QW, ZW	Work must be performed in CA.
361-02	Picture Editor, First Assistant	QW	QW	QW, ZW	Work must be performed in CA.
361-04	Picture Editor, Third Assistant	QW	QW	QW, ZW	Work must be performed in CA.
361-05	Picture Editor, Apprentice	QW	QW	QW, ZW	Work must be performed in CA.
135-01	Picture Vehicle Coordinator	QW	QW	QW, ZW	
135-02	Picture Vehicle Coordinator, Assistant	QW	QW	QW, ZW	
128-04	Playback Assistant	QW	QW	QW, ZW	
363-31	Playback Equipment	QE	QE	QE, PST	
128-03	Playback Operator	QW	QW	QW, ZW	
140-65	Polaroid	QE	QE	QE	
361-09	Post Production Supervisor	QW	QW	QW, ZW	Work must be performed in CA; \$100,000 cap (plus fringe and box Rentals), if also receiving a producer credit
111-07	Precision Drivers	QW	QW	QW, ZW	

QW = Qualified Wages
 ZW = Out of Zone Wages
 MU = Music Uplift

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
112-35	Prep/Board/Budget, Miscellaneous	QW	QW	QW, ZW	If in CA after issuance of Credit Allocation Letter.
111-06	Pre-Production Interviews and Fittings	QW	QW	QW, ZW	
366-10	Pre-Score: Musicians/Playback	QW MU	QW, MU	QW, ZW, MU	
370-10	Preview Expenses, Miscellaneous	NQ	NQ	NQ	Preview costs do not qualify.
367-43	Pre-visualization/Post-Visualization	QE	QE, VU	QE, VU, PST	
106-01	Principal Cast/Voices/Singers	NQ	NQ	NQ	
140-19	Printing	QE	QE	QE	
367-25	Process/Rear Projection (Hansard)	QE	QE	QE, PST	
114-72	Processing	QE	QE	QE	
104-01	Producer	NQ	NQ	NQ	
###-08	Assistants – Producers, Director, Writers, Cast	QW	QW	QW, ZW	
470-44	Product Placement Credits	NQ	NQ	NQ	
470-50	Product Placement Staff	NQ	NQ	NQ	
367-12	Production Assistants - Visual Effects (Office)	QW, VU	QW, VU	QW, VU, PST	
367-12	Production Assistants – Visual Effects (On Set)	QW	QW	QW	
367-13	Production Assistants - Visual Effects (Post)	QW, VU	QW, VU	QW, VU, PST	
112-11	Production Assistants	QW	QW	QW, ZW	
112-07	Production Coordinator	QW	QW	QW, ZW	
112-08	Production Coordinator, Assistant	QW	QW	QW, ZW	
114-01	Production Designer	QW	QW	QW, ZW	
112-01	Production Manager	QW	QW	QW, ZW	\$100,000 cap (plus qualified fringe & box Rentals) if also receiving a producer credit.
150-31	Production Office Rent	QE	QE	QE	
150-40	Production Office Supplies	QE	QE	QE	
470-70	Production Services Company Fees	NQ	NQ	NQ	
112-05	Production Supervisor	QW	QW	QW, ZW	\$100,000 cap (plus qualified fringe & box Rentals) if also receiving a producer credit.
369-01	Projectionists – Post Production	QE	QE	QE, PST	NQ if for previews.
370-07	Projectionists – Previews	NQ	NQ	NQ	Preview costs do not qualify.
364-47	Promo Dubs	NQ	NQ	NQ	Publicity related costs do not qualify.
475-43	Promotional Materials	NQ	NQ		
131-07	Property Persons, Additional	QW	QW	QW, ZW	
131-01	Propmaster	QW	QW	QW, ZW	
131-03	Propmaster, Second Assistant	QW	QW	QW, ZW	
131-02	Propmaster, Assistant	QW	QW	QW, ZW	
131-42	Props – Electronic	QE	QE	QE	Subject to digital asset reduction.
131-09	Props Manufacturing Labor	QW	QW	QW, ZW	Labor must be in CA; QE if not paid directly.
131-09	Props Manufacturing Materials	QE	QE	QE	
127-22	Prosthetic Makeup Artist	QW	QW	QW, ZW	If paid directly; otherwise QE.
127-21	Prosthetic Makeup Artist, Key	QW	QW	QW, ZW	If paid directly; otherwise QE.

QW = Qualified Wages
 ZW = Out of Zone Wages
 MU = Music Uplift

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
127-27	Prosthetic Makeup Artists, Additional	QW	QW	QW, ZW	If paid directly; otherwise QE.
475-11	Publicist	NQ	NQ		
107-03	Puppet Captain	QW	QW	QW, ZW	Off-camera work only.
107-04	Puppeteers	NQ	NQ	NQ	
366-40	Purchases and Supplies – Music	QE, MU	QE, MU	QE, MU, PST	
###-40	Purchases and Supplies – Post Production	QE	QE	QE, PST	
##-40	Purchases and Supplies – Production	QE	QE	QE	
475-40	Purchases and Supplies – Publicity	NQ	NQ	NQ	
346-49	QC & Fixes	QE	QE	QE, PST	
361-42	Raid Drives – Post Production	QE	QE	QE, PST	Not subject to digital asset reduction.
140-40	Raid Drives – Production	QE	QE	QE	Not subject to asset reduction.
124-03	Ramrods	QW	QW	QW, ZW	If paid directly; otherwise QE.
368-33	Raw Stock – Post	QE	QE	QE, PST	
140-17	Raw Stock – Production	QE	QE	QE	Deduct rebates, including studio usage rebates.
470-72	Record Retention (Scanning Documents)	QE	QE	QE	
367-49	Recording – Visual Effects	QE	QE, VU	QE, VU, PST	
363-20	Records and Supplies	QE	QE	QW, MU, PST	
471-25	Recoverable Costs	QE	QE		Must be deducted from qualified expenditure total.
366-09	Rehearsals Equipment	QE, MU	QE, MU	QE, MU, PST	
150-55	Relocation Fees for site usage	QE	QE	QE	
366-50	Rentals – Music	QE, MU	QE, MU	QE, MU, PST	Associated with scoring/track recording.
###-50	Rentals – Post Production	QE	QE	QE, PST	
###-50	Rentals – Production	QE	QE	QE	
475-50	Rentals – Publicity	NQ	NQ	NQ	
367-55	Rentals – Visual Effects	QE	QE	QE, PST	Production company in-house staff.
135-54	Rentals, Production Miscellaneous	QE	QE	QE	
159-60	Repairs and Restoration	QE	QE	QE	
364-01	Reprints, Editorial	QE	QE	QE, PST	
363-05	Re-recording/Dubbing	QE	QE	QE, PST	
114-73	Research – Art Department	QE	QE	QE	
102-05	Research – Writing	QE	QE	QE	
365-10	Researcher – Music Editorial	QW	QW	QW	
125-19	Restocking Fee	QE	QE	QE	
150-65	Restroom Facilities, Portable	QE	QE	QE	
470-73	Reusable Water Bottles	QE	QE	QE	
120-08	Rigging and Striking Electricians	QW	QW	QW, ZW	
116-08	Rigging and Striking Grips	QW	QW	QW, ZW	
366-14	Rights & Clearances - Music	NQ	NQ	NQ	
470-74	Safety Advisor, "Green" Advisor	QE	QE	QE	QW if paid directly to individual or through payroll.
108-43	Safety Advisors	QE	QE	QE	

QW = Qualified Wages
 ZW = Out of Zone Wages
 MU = Music Uplift

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
470-03	Sales Taxes, California	QE	QE	QE	
115-93	Scaffolding Rentals	QE	QE	QE	
366-16	Score Album Costs (Except Mastering)	QE	QE	QE	
366-12	Scoring Stage	QE, MU	QE, MU	QE, MU, PST	
366-11	Scoring: Musicians	QW, MU	QW, MU	QW, MU	
369-51	Screening Room Rentals	QE	QE	QE, PST	Studio must be located in CA; excludes previews.
102-18	Script Clearance Research	QE	QE	QE	
102-08	Script Duplication	QE	QE	QE	
102-85	Script Publication Fee (Features)	NQ	NQ	NQ	Paid to writer.
112-06	Script Supervisor	QW	QW	QW, ZW	
102-06	Script Timing	QE	QE	QE	QW or QW & ZW if paid directly to the individual.
125-09	Seamstress/Tailor	QW	QW	QW, ZW	QE if paid to outside vendor.
112-03	Second Assistant Director, Key	QW	QW	QW, ZW	
141-##	Second Unit – All Categories	Same as 1 st Unit			Uplifts for PP Days wages and spend also apply to 2 nd Unit.
105-02	Second Unit Director	NQ	NQ	NQ	
104-07	Secretaries, Producers	QW	QW	QW, ZW	
112-09	Secretaries, Production	QW	QW	QW, ZW	
102-07	Secretaries, Writers	QW	QW	QW, ZW	
159-04	Security – Stage	QW	QW	QW, ZW	If paid to third party vendor then it is QE.
150-04	Security – Location	QE	QE	QE	QW if paid directly to the individual.
116-17	Security – Set	QE	QE	QE	QW if paid directly to the individual.
147-48	Self-Drive Vehicle Rentals	QE	QE	QE	
115-01	Set Construction Labor	QW	QW	QW, ZW	If not detailed, maximum Set Construction Labor cost allowed is 70% labor / 30% materials.
115-02	Set Construction Materials Purchase & Rentals	QE	QE	QE	If not detailed, maximum Set Construction Labor cost allowed is 70% labor / 30% materials.
123-01	Set Decorator	QW	QW	QW, ZW	
114-04	Set Designers	QW	QW	QW, ZW	
123-11	Set Dressing – Electronic Purchases	QE	QE	QE	Subject to digital asset reduction.
123-09	Set Dressing Manufacturing Labor	QW	QW	QW, ZW	
114-06	Set Model Builders	QW	QW	QW, ZW	
115-03	Set Striking Labor	QW	QW	QW, ZW	
115-04	Set Striking Materials Purchase and Rentals	QE	QE	QE	
367-15	Set Survey Technician	QW	QW	QW, ZW	QE/ QE/ QE if paid through 3 rd Party
365-47	Shipping & Postages – Post Production	QE	QE	QE, PST	
150-41	Shipping and Postage – Production	QE	QE	QE	Intrastate shipping only.
125-52	Shop Rentals, Costume	QE	QE	QE	
364-36	Showprint, Release Print	NQ	NQ	NQ	
183-13	Sick Pay Accrual	NQ	NQ	NQ	
183-14	Sick Pay Paid	QW	QW	QW, ZW	
###-09	Sideline Musicians	QW	QW	QW, ZW	Must be paid through extras voucher.

QW = Qualified Wages
 ZW = Out of Zone Wages
 MU = Music Uplift

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
367-19	Simulcam	QE	QE	QE, PST	
366-05	Singers	QW	QW	QW	In CA; excludes star vocalists.
470-75	Software Purchases	NQ	NQ	NQ	
470-76	Solar Power Cells	QE	QE	QE	
366-13	Song Purchases	NQ	NQ	NQ	
366-02	Songwriters	NQ	NQ	NQ	
363-53	Sound Deliverables – Domestic, M & E Masters and Protection Copies	QE	QE	QE, PST	
362-01	Sound Designer	QE	QE	QE, PST	QW if paid directly to the individual.
362-07	Sound Editor, Animation & Quick Time	QE	QE	QE, PST	QW or QW & ZW if paid directly to the individual.
362-02	Sound Editorial Staff	QE	QE	QE, PST	QW if paid directly to the individual.
370-03	Sound Editorial Staff – Previews	QE	QE	QE, PST	QW if paid directly to the individual.
362-04	Sound Effects Editors, Apprentice	QE	QE	QE, PST	QW or QW & ZW if paid directly to the individual.
362-05	Sound Effects Editors, Additional	QE	QE	QE, PST	QW if paid directly to the individual.
362-06	Sound Effects Editors, Additional Assistants	QE	QE	QE, PST	QW or QW & ZW if paid directly to the individual.
362-03	Sound Effects Editors, Assistant	QE	QE	QE, PST	QW if paid directly to the individual.
119-52	Sound Package – Production	QE	QE	QE	
362-15	Sound Package, Post – Outside Contractor	QE	QE	QE, PST	
363-01	Sound Reprints	QE	QE	QE, PST	
140-63	Sound Transfers	QE	QE	QE	
366-20	Soundtrack Album Track Costs	NQ	NQ	NQ	
120-09	Special Equipment Operator	QW	QW	QW	
120-54	Specialty Lighting	QE	QE	QE	
121-03	SPFX Assistants	QW	QW	QW	
121-01	SPFX Coordinator	QW	QW	QW	
121-02	SPFX Foreman	QW	QW	QW	
121-07	SPFX Labor, Additional	QW	QW	QW	
121-09	SPFX Manufacturing – Labor and Materials	QE	QE	QE	
121-08	SPFX Rigging and Striking	QW	QW	QW	
135-44	Stage Coach / Wagon Purchases & Supplies	QE	QE	QE	
159-50	Stage Rentals	QE	QE	QE	
109-15	Stand Ins, Rehearsals	QW	QW	QW, ZW	
111-03	Stand-Ins – Shoot	QW	QW	QW	
115-92	Start-Up Expenses	QE	QE	QE	
118-09	Steadicam Assistant	QW	QW	QW	
118-08	Steadicam Operator	QW	QW	QW	
362-64	Stereo Dub Transfer	QE	QE	QE, PST	
367-26	Stereographer	QE	QE	QW, ZW	
140-66	Still Film/HD Stills Expense	QE	QE	QE	Only for production purposes - not publicity.
118-06	Still Photographer & Box	QW	QW	QW, ZW	
475-42	Stills Lab Expense	NQ	NQ	NQ	
475-05	Stills Photographer, Special (Publicity)	NQ	NQ	NQ	See account #118-06 For Set Still Photographer.
475-41	Stills Supplies	NQ	NQ	NQ	

QW = Qualified Wages
 ZW = Out of Zone Wages
 MU = Music Uplift

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
364-59	Stock Footage License/Reuse Fees	NQ	NQ	NQ	
364-52	Stock Picture Footage Processing	QE	QE	QE, PST	If within CA.
365-63	Stock Sound Tracks	NQ	NQ	NQ	
114-71	Stock Units/Backings	QE	QE	QE	
367-21	Stop Motion Photography	QE	QE	QE, PST	
150-53	Storage Space Rentals – Location	QE	QE	QE	
159-52	Storage Space Rentals – Stage & Backlot	QE	QE	QE	
101-01	Story Rights - Purchase	NQ	NQ	NQ	
114-05	Storyboard / Sketch Artists	QW	QW	QW, ZW	
115-83	Strike - General	QE	QE	QE	
470-77	Studio Charges for Specific Items	QE	QE	QE	All related party transactions subject to review.
366-31	Studio Engineers and Supplies	QE MU	QE, MU	QE, MU, PST	For scoring only.
363-51	Studio Rentals – Post Sound	QE	QE	QE, PST	Studio must be located in CA.
362-51	Studio Rentals – Sound Editorial	QE	QE	QE, PST	Studio must be located in CA.
108-10	Stunt Adjustments	NQ	NQ	NQ	
108-01	Stunt Coordinator	QW	QW	QW, ZW	Off-camera work only.
108-09	Stunt Coordinator Overtime	QW	QW	QW, ZW	Off-camera work days only.
108-42	Stunt Equipment/Rigging Rentals	QE	QE	QE	
108-40	Stunt Equipment/Rigging Supplies	QE	QE	QE	
108-02	Stunt Performers/Doubles	NQ	NQ	NQ	Includes rehearsals.
108-03	Stunt Riggers/Safeties	QW	QW	QW, ZW	Off-camera work only.
364-54	Subtitling, Foreign Language Versions	NQ	NQ	NQ	
183-07	SUI – CA State Unemployment Insurance	QW	QW	QW, ZW	On qualified labor only.
107-01	Supporting Cast	NQ	NQ	NQ	
123-05	Swing Gang	QW	QW	QW, ZW	
123-06	Swing Labor, Additional	QW	QW	QW, ZW	
364-26	Synch Print	QE	QE	QE, PST	
470-71	Taxes, Property	NQ	NQ	NQ	
###-15	Teachers	QW	QW	QW, ZW	
105-05	Technical Advisor – Producer Staff	QW	QW	QW, ZW	
110-10	Technical Advisor - Cast	QW	QW	QW, ZW	
112-10	Technical Advisor/Consultants/Interpreter – Production Staff	QW	QW	QW, ZW	
367-28	Telecine/Scanning	QE	QE	QE, PST	
370-04	Temp Dub	QE	QE	QE	
362-63	Temp Dub 3:1 Transfer	QE	QE	QE, PST	
362-62	Temp Dub: Labor	QE	QE	QE, PST	QW or QW & ZW if paid directly to the individual.
144-##	Tests – All Categories	Same as 1 st Unit	Same as 1 st Unit	Same as 1 st Unit	
367-26	Tests, Plate/Element Tests & Shoot	QE	QE	QE, PST	
368-13	Textless Backgrounds	NQ	NQ	NQ	
370-08	Theater Rentals	NQ	NQ	NQ	Preview costs do not qualify.
363-26	Tie Lines	QE	QE	QE, PST	CA costs only.
367-15	Time Code Sync Writer	QW	QW	QW	

QW = Qualified Wages
 ZW = Out of Zone Wages
 MU = Music Uplift

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
101-06	Title Report	QE	QE	QE	If work performed in CA.
368-11	Titles Designer	QE	QE	QE, PST	Work must be performed in CA. QW if paid directly to individual or loan out.
147-43	Traffic and Parking Fines	NQ	NQ	NQ	
135-43	Train/Railroad Purchases and Supplies	QE	QE	QE	
135-53	Train/Railroad Rentals	QE	QE	QE	
124-07	Trainers/Handlers, Additional	QW	QW	QW, ZW	If paid directly; otherwise QE.
147-02	Transportation Captain	QW	QW	QW, ZW	
147-03	Transportation Co-Captain	QW	QW	QW, ZW	
147-01	Transportation Coordinator	QW	QW	QW, ZW	
150-75	Trash Bins & Trash Removal – Location	QE	QE	QE	
159-65	Trash Bins & Trash Removal – Studio	QE	QE	QE	
115-95	Trash Disposal – Construction	QE	QE	QE	
155-14	Travel Agency Fees & Taxes – Production	QE	QE	QE	On intrastate travel only; CA Agency.
150-14	Travel Agency Fees & Taxes – Survey Costs	QE	QE	QE	On intrastate travel only; CA Agency.
372-14	Travel Agent Fees/Taxes – Post Production	QE	QE	QE, PST	CA Travel Agency; intrastate travel only.
###-12	Travel Day Salaries – Out of State	NQ	NQ	NQ	
###-26	Travel Day Salaries – In State	QW	QW	QW, ZW	On qualified labor only.
364-43	TV Versions (Features)	NQ	NQ	NQ	
159-10	Utilities	QE	QE	QE	
183-09	Vacation Accrual	QW	QW	QW, ZW	
183-10	Vacation Paid	QW	QW	QW, ZW	
135-09	Vehicle Prop Manufacture	QW	QW	QW, ZW	
135-61	Vehicle Repair/Restoration/Maintenance	QE	QE	QE	
147-##	Vehicles and Special Equipment	QE	QE	QE	
124-06	Veterinarian	QW	QW	QW, ZW	If paid directly; otherwise QE.
128-01	Video Assist Operator	QW	QW	QW, ZW	
128-51	Video Assist Package	QE	QE	QE	
128-07	Video Labor, Miscellaneous	QW	QW	QW, ZW	If paid directly; otherwise QE.
364-46	Video Mastering	QE	QE	QE, PST	No foreign distribution or marketing copies.
364-40	Video Tape Stock / Media Purchases	QE	QE	QE, PST	
128-41	Video Transfers	QE	QE	QE	
140-32	Videotape/Hard Drives/Digital Cards	QE	QE	QE	Subject to digital asset reduction.
367-06	Visual Effects Accountant	QW	QW, VU	QW, ZW , VU	
367-07	Visual Effects Assistant Accountant	QW	QW, VU	QW, ZW , VU	
367-05	Visual Effects Assistant Editor	QW	QW, VU	QW, ZW , VU	
367-09	Visual Effects CGI Artist	QW	QW, VU	QW, ZW , VU	QE, VU and PST if paid through a third party vendor.
367-03	Visual Effects Coordinator	QW	QW, VU	QW, ZW , VU	
367-04	Visual Effects Editor	QW	QW, VU	QW, ZW , VU	
367-12	Visual Effects PA (Office)	QW, VU	QW, VU	QW, VU	
367-12	Visual Effects PA (On Set)	QW	QW	QW	

QW = Qualified Wages
ZW = Out of Zone Wages
MU = Music Uplift

QE = Qualified Expenditures
ZE = Out of Zone Expenditures
OZ = Out of 30 mile studio zone

NQ = Not-Qualified
ZC = Out of Zone Consumables
VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
367-13	Visual Effects PA (Post)	QW, VU	QW, VU	QW, VU	
367-01	Visual Effects Producer	NQ	NQ	NQ	
367-54	Visual Effects Staff computer rentals	QE	QE, VU	QE, VU, PST	On qualified labor only.
367-11	Visual Effects Staff Overtime	QW	QW, VU	QW, ZW, VU	On qualified labor only.
367-08	Visual Effects Storyboard Artist	QW	QW, VU	QW, ZW, VU	
367-02	Visual Effects Supervisor	QW	QW, VU	QW, ZW, VU	\$100,000 cap if also receiving a producer credit.
367-41	Visual Effects Vendor On-Set Supervision	QE	QE, VU	QE, VU, PST	QW and VU (+ ZW if OZ) if paid directly to individual through production company or payroll.
367-42	Visual Effects Vendors, Outside Contract Bids	QE	QE, VU	QE, VU, PST	
110-04	Vocal / Dialogue Coach	QW	QW	QW, ZW	
363-23	Vocal Mix Downs	QE	QE	QE, PST	
119-51	Walkie Talkies	QE	QE	QE	
111-55	Wardrobe Allowance – Extras	QW	QW	QW, ZW	On qualified labor only.
106-55	Wardrobe Allowance, Meal Penalties – Cast	NQ	NQ	NQ	
125-06	Wardrobe Assistants	QW	QW	QW, ZW	
125-08	Wardrobe Assistants, Additional	QW	QW	QW, ZW	
125-20	Wardrobe Cleaning and Dyeing	QE	QE	QE	
125-51	Wardrobe Rentals	QE	QE	QE	
125-41	Washing Machine & Dryer	QE	QE	QE	
116-17	Watchperson – Set	QE	QE	QE	QW if paid directly to the individual.
131-05	Weapons Handler	QW	QW	QW, ZW	
###-15	Welfare Workers	QW	QW	QW, ZW	
102-25	WGA Registration Fees	NQ	NQ	NQ	
127-41	Wigs Purchase/Rentals	QE	QE	QE	
124-04	Wild Animal Trainer/Handler	QW	QW	QW, ZW	If paid directly; otherwise QE.
367-46	Wire Removal	QE	QE, VU	QE, VU, PST	
367-14	Witness Cam Operator	QW	QW	QW	
364-31	Work Print/Reversal Dupes	QE	QE	QE, PST	
150-52	Work Space Rentals – Location	QE	QE	QE	
470-86	Work Visa Fees	NQ	NQ	NQ	
183-08	Worker's Compensation, CA	QW	QW	QW, ZW	On qualified labor only.
159-51	Working Space Rentals – Stage	QE	QE	QE	
124-02	Wranglers	QW	QW	QW, ZW	If paid directly; otherwise QE.
150-49	Wrap Party Expenses	NQ	NQ	NQ	
102-80	Writer Entertainment & Meals	QE	QE	QE	
102-01	Writers	NQ	NQ	NQ	
364-37	YCM Color Separations, Digital Separations	NQ	NQ	NQ	Archival.

QW = Qualified Wages
 ZW = Out of Zone Wages
 MU = Music Uplift

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift