

# California Film Commission PRODUCTION ALERT

**DATE: August 8, 2017**

## **PHASE IV - EXPENDITURE SUMMARY REPORT AND LOCAL COMMUNITY EXPENDITURE REPORT NOW ONLINE**

To All Approved Applicants in the California Film & Television Tax Credit Program:

In order to apply for a tax credit certificate, all approved applicants must create a final element and submit an Expenditure Summary Report. This report includes findings from the Agreed Upon Procedures, performed by a CPA on the California Film Commission (CFC) approved list. In the past, applicants utilized a fillable PDF form available on our website.

This is to inform you that the Expenditure Summary Report is now available via the CFC online portal. After logging into your account, applicants can access their project and click "Phase IV." This will bring up the Phase IV menu and information can be entered directly onto the different screens. (Note: All qualified wage/non-wage amounts, tax credit amounts and jobs ratio calculations must match the information provided by the CPA in his/her report.) Once complete, the user can print out a copy, sign, and submit the Expenditure Summary Report with the other required documentation when requesting a tax credit certificate; the Expenditure Summary PDF forms are no longer available on the CFC website.

If the production spent \$100,000 or more in any one county outside of Los Angeles County, a Local Community Expenditure Report needs to be filed. As the CFC would like to have this information once the project has finalized expenditures in the county rather than wait until completion of the project, applicants are asked to fill out this form once all work in the county has been completed.

The Local Community Expenditure report is a section within the Expenditure Summary Report. Under "Shoot Days and Locations," click "yes" if the production spent over \$100,000 outside of LA county, then scroll down and click "Add Local Expenditure Report." The approved applicant can fill out the information for each applicable county. Once filled out, save the form(s). (Do not click "complete," as that should only be used when the applicant is finished with the entire Expenditure Summary Report.) The CFC will receive an automatic notification when the information has been submitted.

A Local Community Expenditure Report tutorial is [available](#). Please follow the tagging directions to accurately report both labor and non-labor expenditures per county as soon as all work in the county has been completed.

If you have any problems or questions, please don't hesitate to [contact](#) the tax credit program staff.

## **About the California Film Commission**

The California Film Commission (CFC) enhances California's status as the leader in motion picture, television and commercial production.

A one-stop office for filmmakers, the Commission supports productions of all sizes and budgets. In addition to managing the Film & Television Tax Credit program, services include an extensive digital location library, free online permitting, low cost use of state properties as shooting locations, and production assistance.

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