

PRODUCTION ALERT



www.film.ca.gov

May 25, 2021

Upcoming Application Window Recurring TV Series: June 14-16, 2021

APPLICATION WINDOWS

The California Film Commission (CFC) will hold its first television application period for fiscal year two under Program 3.0. Due to the success of the program and the number of recurring series already accepted into the program, this allocation will not be open to New TV Series. Only Recurring TV Series applications will be accepted during this application period. If more funding is approved for Relocating TV Series by the legislature prior to the application window, the CFC will accept Relocating TV Series applications.

All submitted budgets should exclude any costs prior to the Credit Allocation Letter (CAL) issuance date of July 19, 2021. Recurring TV Series may submit applications without pick-up orders but CALs will only be issued to those projects with pick-up orders. Recurring TV Series have 140 calendar days to submit pick up orders or the series will be removed from this allocation queue and the series will need to reapply in a future allocation period. Relocating TV Series are required to supply a pick-up order.

Applications for additional TV episodes for a current TV series in the program should be indicated by adding ".5" to the season, e.g., "TV Series Title 1.5." A pick-up order is also required for all ".5" applications. Once accepted, the back-order episodes will receive a new queue number, Credit Allocation Letter, and require a separate Agreed Upon Procedures.

RECURRING TV SERIES

- Application: June 14-16, 2021
- Phase II: June 17-21, 2021
- Approval Date: July 19, 2021

READOPTED EMERGENCY REGULATIONS

On May 14, 2021, the California Film Commission posted a notice on [Re-adoption of Emergency Regulations](#) limiting Recurring TV Series credit allocation increases. The allocation amount requested shall not exceed the amount approved in the previous season's credit allocation letter or letters. The credit allocation cap was deemed necessary due to the finite amount of tax credits available per fiscal year.

The credit allocation cap applies to all Recurring TV series that will be receiving a Credit Allocation Letter (CAL) on or after the date the regulatory action is approved. It does not affect any TV series previously awarded CALs in Program 2.0 or fiscal year one of Program 3.0. Relocating TV series applying as Recurring TV for subsequent season(s) will also be capped at the previous season's credit allocation letter or letters.

The tax credit reservation amount will be limited as noted above, including contingency (if applicable) but not uplifts. The jobs ratio will be calculated based upon the capped tax credit amount. The penalty provision will apply if the final jobs ratio as calculated during Phase IV was overstated compared to the jobs ratio on the credit allocation letter.

ONLINE APPLICATION

The portal will go live on Monday, June 14, 2021 at 8am and close on Wednesday, June 16, 2021 at 5pm.

Applicants should begin to prepare the project's budget and materials early. A completed and tagged budget is required in order to accurately fill out the application. Please note that submitted budgets must accurately estimate the qualified costs for the series.

Online Portal - Create Application: The *Tax Credit Allocation and Jobs Ratio* field options remain the same - it does not reflect the credit allocation cap. Applicants are required to fill in all the fields. Once a CFC Analyst has completed the review process, a tax credit override amount will appear on the bottom of the *Tax Credit Allocation and Jobs Ratio* screen. The CAL tax credit amount and jobs ratio will also appear on the printed PDF of the application.

Applicants should prepare all materials listed in the online checklist as these materials are required to be submitted within three business days from the close date of the application window. Be sure to carefully read the [Budget/Tagging Instructions](#) to accurately tag the project's budget. Note that the methodology and tagging to determine uplifts and bonus points have been modified from the methodology utilized in the previous Tax Credit Program 2.0. Qualified expenditure budgets should reflect qualified expenditures on or after July 19, 2021 as Credit Allocation Letters will be issued on that date.

TAX CREDIT APPLICATION ONLINE RESOURCES

The California Film Commission website provides updated informational documents and video tutorials to assist tax credit applicants during the application process. Applicants are strongly advised to review each resource prior to project budgeting and scheduling.

Tax Credit Program Video Tutorials

- [Program 3.0 Overview](#)
- [How to Apply](#)
- [Outside the Zone Tagging Tutorial](#)

Tax Credit Program Helpful Tools

- [Regulations](#)
- [Guidelines](#)
- [Budget, Tagging, & Tracking Tips](#)
- [Qualified Expenditure Chart](#)
- [Jobs Ratio Ranking and Calculator](#)
- [Application Checklist](#)
- [Frequently Asked Questions](#)

For further questions, please contact the Tax Credit Department at IncentiveProgram3@film.ca.gov.

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About the California Film Commission

The California Film Commission 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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