

November 2025

For all Program 4.0 Projects

The chart below is intended as a helpful guide. Qualified Expenditures apply to pre-production, production, and post-production – not for development, marketing, publicity, or distribution costs.

Qualified expenditures qualify for tax credits. For purchases and rentals to qualify, they must be purchased or rented and used in the state. For wages to qualify, all services must be performed in the state and must be paid directly by the production company through a payroll service or accounts payable. Qualified wages should be tagged **QW** in your total budget and non-wages should be tagged **QE**. Labor hired through a 3rd party vendor, stage or studio is considered non-wage and should be tagged **QE**.

All non-qualified expenditures should be tagged **NQ**. All out of state expenditures should be tagged **XX**. This will enable the production to calculate all qualified and non-qualified California expenditures (for reporting purposes) and exclude the non-qualified expenditures. **XX** tagging is not indicated in the chart below.

Please consult the Budget Tagging and Tracking Tips and [Program Guidelines](#) when budgeting your project. You can also access tutorials on how to tag your budget on the CFC website.

OUT-OF-ZONE UPLIFTS

LW ZW ZC and ZE

If a project is shooting outside the LA Zone (“OZ”), there may be expenditures that are eligible for Uplifts.

The **LW** tag

"All projects – Indies and Non-Indies – are eligible for Uplifts for hiring crewmembers that reside and work in California outside the LA zone. These Outside-the-Zone crewmembers are designated **OZ Labor Working OZ** (also called “Local Hire Labor”) and should be tagged **LW**. This is in addition to the QW tag.

The **LW** Uplift may only be applied during the **Applicable Period**, which is defined as Prep, Shoot and Wrap as related to Principal Photography, 2nd Unit, and Reshoots. The **LW** Uplift does not apply to Post-Production.

During Principal Photography, OZ Labor should be tagged **LW** for the portion of the Shoot that takes place Outside the Zone. If an OZ hired crewmember works in the LA zone during the LA portion of the Shoot, that portion should not have an **LW** tag.

If an OZ Labor crewmember is prepping or wrapping outside the zone, those days can also be tagged **LW**. However, an OZ Labor crewmember that works outside the zone for a shoot taking place inside the zone, such as an Accountant working from home, does not qualify as **LW**.

OZ Labor employees must show ID (California Driver's License, State ID Card or Passport) AND one of the following: recent utility bill, mortgage payment, current home or apartment rental agreement, home internet/phone provider, apartment renter's insurance or homeowner's insurance bill. A California Driver's License alone is not sufficient to prove residency outside the zone.

In addition, the Production must show proof that the work was actually performed outside the zone during the Applicable Period. Examples include timecards denoting the county in which the work took place, production reports, call sheets, time sheets, or hotel or airline receipts. If the CPA performing the audit does not have sufficient evidence proving the work was performed out of the zone, the Uplift will not apply for that work.

The OZ Labor Uplift is worth 5% for Relocating TV Series.

The OZ Labor Uplift is worth 10% for all other projects – Non-Independent Films, Independent Films and the following Television Projects (Pilots, Limited Series, New and Recurring TV series).

The Z tags

Only Non-Independent projects qualify for "Z" tags. Independent projects are not eligible for **ZW**, **ZE** or **ZC**. No "Z" tags should ever appear in the budget of an Indie project.

The **ZW** tag applies to Out-of-Zone Wages for Los Angeles-based crewmembers filming and working outside the zone. If a shooting day is qualified as an Out-of-Zone shoot day, then the crew working outside the LA zone may be tagged **ZW** for that day. No line in the budget should ever be tagged both **ZW** and **LW**. **ZW** is only for LA crew working out of the zone, and **LW** is only for out-of-zone crew who reside and are working out of the zone.

ZW for prep or wrap time only applies to the few limited situations where the production can show proof that the crewmember prepped or wrapped entirely out of the zone. A Location Manager that scouts partially out of the zone and partially in LA does not qualify **ZW** for that day. But a Location Manager that goes on distant location for prep does qualify **ZW**.

The **ZC** tag applies to all expenditures, purchases or rentals that are made AND used exclusively out of the zone. Examples include hotel accommodations, gas, meals if shopped and purchased outside the zone, and any equipment rented from a vendor based outside the zone that is never used inside the zone. A film shooting entirely in San Francisco that rents all its equipment in San Francisco would tag those rentals **ZC**.

100% of the **ZC** expenditures will count toward the Uplift. (See the Appendix at the end of this QEC for a list of examples of **ZC** expenditures).

The **ZE** tag applies only to expenditures, purchases or rentals made outside the zone that are used partially outside the zone and partially inside the zone. Examples of **ZE** expenditures include picture cars purchased outside the zone used both in and out of zone, or equipment or truck rentals from a vendor outside the zone used during production both in and out of zone.

ZE expenditures are pro-rated by the percentage of shooting days outside the zone. So if a production shoots 40% of its schedule outside the zone, **ZE** expenditures will be subject to 40% of their total before applying the Uplift.

All qualified expenditures in the budget should have either a **QW** or a **QE** tag. Line items that are eligible for Uplifts should be double tagged with either a **QW** or a **QE** plus the appropriate additional tag. No item in the budget should ever have one of the Uplift tags without also a **QW** or a **QE** tag.

OTHER UPLIFTS & BONUS POINTS TAGS

NON-INDEPENDENT (excluding Relocating TV Series):

- VISUAL EFFECTS expenditures qualify for an additional 5% tax credit Uplift and should be tagged **VU**. **VU** expenditures for VFX also qualify for jobs ratio bonus points.
- MUSIC WAGES – Wages paid to Music scoring and track recording labor (excluding Composer and Music Supervisor) are eligible for additional Bonus Points. An **MW** tag should be added to the applicable line items. **MW** is for BONUS POINTS ONLY. There is no Uplift.

INDEPENDENT FILMS OVER \$10 MILLION and RELOCATING SERIES:

- VISUAL EFFECTS expenditures qualify for Jobs Ratio bonus points and should be tagged **VU**. However, VFX expenditures (**VU**) do not qualify for an Uplift for Independent Films or for Relocating TV Series.

Furthermore, VFX expenditures (**VU**) do not apply at all to Independent Films \$10 million and under – neither for Uplifts nor for Bonus Points.

- MUSIC WAGES – Wages paid to Music scoring and track recording labor (excluding Composer and Music Supervisor) are eligible for additional Bonus Points. An **MW** tag should be added to the applicable line items. **MW** is for BONUS POINTS ONLY. There is no Uplift.

Furthermore, **MW** Wages do not apply at all to Independent Films \$10 million and under – neither for Uplifts nor for Bonus Points.

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Pink = Noteworthy revisions

Note: **ZW**, **ZC** and **ZE** apply to Non-Independents only.

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
GLOBAL LINE ITEMS				
Fringe Benefits on Wages including Pension, Health & Welfare, Vacation and Holiday	QW	QW, LW	QW, ZW	On qualified labor only. For specific Fringe Rates, see the Fringe Chart on the CFC Website.
Fringe Benefits on Non-Wage Expenditures	QE		QE	For specific Fringe Rates, see the Fringe Chart on the CFC Website.
Payroll Fees	QW	QW, LW	QW, ZW	
Meal Penalty Violations (MPV)	QW	QW, LW	QW, ZW	Fringe with Workman's Comp and Payroll Fee only. Do NOT fringe with SUI, PH&W, Vacation or Holiday.
Meal Allowance	QW	QW, LW	QW, ZW	No Fringes
Box Rentals	QW	QW, LW	QW, ZW	The items in this block are for qualified labor only. Fringe these items with Payroll and Workman's Comp fringes only – Do NOT fringe any of the items in this block with PH&W, Vacation or Holiday. Box Rental rates (up to \$400/day) are for Box Rental ONLY. Camera Rental, Steadicam Rental, Sound Equipment Rental, Construction Coordinator Shop Rental, SFX Shop Rental should not be conflated with Box Rental. They should be separate rentals tagged QE. Box Rental portion exceeding \$400/day should be split out and tagged QE. Box Rentals and Car Allowances for out-of-state individuals do not qualify and should be tagged XX.
Car / Mileage Allowances	QW	QW, LW	QW, ZW	
Mileage Reimbursement	QE		QE, ZC	
Drive-to Mileage	QW	QW, LW	QW, ZW	Fringe with Payroll Fee only
Cell Phones Reimbursement / Allowance	QW	QW, LW	QW, ZW	On qualified labor only. Fringe with Payroll only. If rented through a vendor, then QE.
Online Purchases made through a pass-through	NQ		NQ	QE or QE ZC if the pass-through is a California company (e.g., ebay). Amazon is NQ. GrubHub is NQ. Etsy is NQ.
Messengers / Couriers	QE		QE, ZC	In CA only. QE, ZC if trip begins and ends Out of Zone during the applicable period.

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Perks for ATL Personnel (Writers, Producers, Directors, Stars)	QW or QE		QW or QE, in some cases ZW or ZC	If Perks are itemized, Wages are QW, Non-wages are QE. If Perks are a non-itemized Allowance, QE only, capped at \$50,000 per individual
Entertainment & Meals	QE		QE, ZC	Excludes alcohol.
Wrap Party/Crew & Cast Gifts	NQ	NQ	NQ	
Royalties	NQ		NQ	
Cast and Director Agent Fees	NQ		NQ	
BTL Agent Fees	QE		QE	Must be a CA agency. Must be a line item, not a fringe.
Loss and Damages	QE		QE, ZE	Subject to the OZ pro-rata
TRAVEL & LIVING (Out of Zone costs associated with Editorial may qualify for uplifts during the Applicable Period)				
Travel Day Salaries – within CA	QW	QW, LW	QW, ZW	On qualified labor only.
Travel Day Salaries – into and out of CA	NQ		NQ	
Airfares	QE		QE, ZC	Travel departing and arriving in CA only. Must be purchased from a CA vendor. For ZC, must be purchased from an OZ CA vendor for OZ work during the qualified period. May be subject to the ZE pro-rata.
Airfares – Studio Executives	NQ		NQ	
Car Rentals	QE		QE	For both qualified and non-qualified labor – as distinguished from Car Allowance paid to qualified labor only.
Housing – Hotels, Corporate Housing, Short-Term Rental Agencies	QE		QE, ZC	
Housing –Air BnB	QE		QE, ZC	(Air BnB is a California company)
Housing – Private Residence or Vrbo	NQ		NQ	(Vrbo is not a California company)
Housing Allowance	QE		QE	On qualified labor only.
Living Expenses/Allowance	QE		QE, ZC	On qualified labor only. Per Diem portion up to Union Daily Rate may be tagged QW if separated out.
Per Diem – Below the Line	QW	QW, LW	QW, ZW	On qualified labor only. Per Diem up to Union Daily Rate is QW – above that rate is QE.

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Luggage Fees	QE		QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. Must be purchased from an OZ CA vendor for OZ work during the applicable period to qualify as ZC .
Travel Agent Fees/Taxes	QE		QE, ZC	
Ground Transportation	QE		QE, ZC	
Uber/Lyft	QE		QE, ZC	
ABOVE THE LINE				
<i>STORY & RIGHTS</i>				
Story Rights – Purchase	NQ	NQ	NQ	
Acquisition Expenses	NQ	NQ	NQ	
Title Report	QE		QE	If work performed in CA.
Copyright Fee / Copyright Report / Form PA	NQ		NQ	
<i>WRITING</i>				
Writers	NQ	NQ	NQ	
Showrunners	NQ	NQ	NQ	
Editors and Consultants	NQ	NQ	NQ	
Research	QE		QE	
Script Timing	QE		QE	QW if done by Script Supervisor on payroll
Secretaries	QW	QW, LW	QW, ZW	
Script Duplication	QE		QE	
Script Coordinator	QW	QW	QW	
Writer Assistants	QW	QW, LW	QW, ZW	
Script Clearance Research	QE		QE	
Clearance Fees	QE		QE	If paid to a CA company.
Clearance License Fees	NQ		NQ	
Packaging Fees	NQ		NQ	
Screenwriting Software	NQ		NQ	
WGA Registration Fee	NQ		NQ	
Script Publication Fee (Features)	NQ		NQ	Paid to writer.

PRODUCER & STAFF				
Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (oz)	
Producer	NQ	NQ	NQ	
Executive Producer	NQ	NQ	NQ	May be QW if also receiving a BTL credit as UPM, capped at \$100K
Line Producer	NQ	NQ	NQ	May be QW if also receiving a BTL credit as UPM, capped at \$100K
Associate Producers	NQ	NQ	NQ	May be QW if also receiving a BTL credit such as POC or Post-Production Supervisor, capped at \$100K
Segment Producers	NQ	NQ	NQ	
Bumper Producers	NQ	NQ	NQ	
Producer Assistants	QW	QW, LW	QW, ZW	
Producer Secretaries	QW	QW, LW	QW, ZW	
Producer Drivers	QW	QW, LW	QW, ZW	
Producer Trailers	QE		QE, ZC	Rental must be from an OZ Vendor & used entirely OZ to qualify for ZC.
Producer Overhead Charge	NQ		NQ	
DIRECTOR & STAFF				
Director	NQ	NQ	NQ	
Second Unit Director	NQ	NQ	NQ	
Dialogue Coach, Acting Coach	QW	QW, LW	QW, ZW	
Choreographer	QW	QW, LW	QW, ZW	Off camera work only.
Technical Advisor	QW	QW, LW	QW, ZW	Cannot be a Director or Producer Fee
Intimacy Consultant / Advisor	QW	QW, LW	QW, ZW	
Director Drivers	QW	QW, LW	QW, ZW	
Director Trailers/Rental Cars	QE		QE, ZC	Rental must be from an OZ Vendor & used entirely OZ to qualify for ZC.
Director's Secretary	QW	QW, LW	QW, ZW	
Director's Assistant	QW	QW, LW	QW, ZW	
CAST				
Principal Cast/Voices/Singers	NQ	NQ	NQ	
Supporting Cast/Day Players	NQ	NQ	NQ	
Cast Guardian (for Minors)	QW	QW, LW	QW, ZW	QE if paid through an agency.
Sideline Musicians	QW	QW, LW	QW, ZW	Must be paid through extras voucher.

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Dancers	NQ	NQ	NQ	See Background & Stand-Ins Category for dancers paid as background performers.
Pilots (Helicopter and Airplane on a SAG contract)	NQ	NQ	NQ	
Loop Group Coordinator/Supervisor	QW	QW	QW	
Loop Group Performers	NQ	NQ	NQ	
Puppet Captain	QW	QW, LW	QW, ZW	
Puppeteers	NQ	NQ	NQ	Off-camera work only.
Wardrobe Allowance, Meal Penalties	NQ	NQ	NQ	
Vocal / Dialogue Coach	QW	QW, LW	QW, ZW	
Technical Advisor	QW	QW, LW	QW	
Fitness Coach/Trainer	QW	QW	QW	Cannot be a Star or Producer Fee
Sobriety Coach	NQ	NQ	NQ	
Teacher/Welfare Worker	QW	QW, LW	QW, ZW	
Casting Director	QW	QW, LW	QW	
Casting Assistants	QW	QW, LW	QW	For work performed in CA.
Casting Director Bonus	QW	QW	QW	
Agent Fees for ATL employees	NQ	NQ	NQ	
Cell Phones – Cast	NQ	NQ	NQ	Note: Agent fees for qualified BTL personnel are QE but must be a separate line item and not included as a fringe.
Mobilehome Dressing Rooms	QE		QE, ZE or ZC	QE if paid directly to CA cell provider.
Wardrobe Allowance	NQ	NQ	NQ	ZC if rented from OZ Vendor & used entirely outside the zone.
Meal Allowance	NQ	NQ	NQ	
Work Permits for Minors	QE		QE	
Principal Cast Expenses	QE		QE, ZE or QE, ZC	
Principal Cast Gifts	NQ		NQ	Itemized with proof of direct payment to vendor by production company. ZC if rented from OZ vendor and used only OZ during the Applicable Period.
Principal Cast Meals	QE		QE, ZC	
Audience Warm-up	QW	QW, LW	QW, ZW	ZC if purchased and consumed OZ during the applicable period.

Description	Indie & Non-Indie		Non-Indie	Comments
Audience Giveaways	NQ	NQ	NQ	
Non-Cast Readers	QW	QW, LW	QW, ZW	
Rehearsal Stand-Ins	QW	QW, LW	QW, ZW	
Rehearsal Rentals	QE		QE, ZC	
STUNTS				
Stunt Coordinator	QW	QW, LW	QW, ZW	Off-camera work days only. NQ if appearing on camera. Must be noted in the Schedule G and on Production Reports
Stunt Performers/Doubles	NQ	NQ	NQ	Includes rehearsals.
Stunt Riggers/Safeties	QW	QW, LW	QW, ZW	Off-camera work days only. NQ if appearing on camera. Must be noted in the Schedule G.
Safety Advisors	QW	QW, LW	QW, ZW	Labor must be paid directly through payroll, otherwise QE, or QE ZC.
Overtime	QW	QW, LW	QW, ZW	Off-camera workdays only.
Stunt Adjustments	NQ	NQ	NQ	QW for off-camera safety personnel
Wardrobe Allowance	NQ	NQ	NQ	
Stunt Rigging Supplies	QE		QE, ZE or QE, ZC	ZC if purchased or rented OZ and only used OZ during the applicable period.
Stunt Equipment/Rigging Rentals	QE		QE, ZE or QE, ZC	ZC if purchased or rented OZ and only used OZ during the applicable period.
BELOW THE LINE				
BACKGROUND & STAND-INS				
Stand-Ins	QW	QW, LW	QW, ZW	
Background Actors	QW	QW, LW	QW, ZW	
Special Ability Background Performers	QW	QW, LW	QW, ZW	Includes singers & choir, sideline musicians, dancers. Must be paid on an extras voucher.
Photo doubles	QW	QW, LW	QW, ZW	
Sideline Musicians	QW	QW, LW	QW, ZW	Must be paid through extras voucher.
Dancers	QW	QW, LW	QW, ZW	Must be paid through extras voucher.
Precision Drivers	QW	QW, LW	QW, ZW	
SAG Adjustments	QW	QW, LW	QW, ZW	Background performance bumps only. Does not include upgrades to contract player.

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Interviews and Fittings	QW	QW, LW	QW, ZW	
Atmosphere Cars	QW	QW, LW	QW, ZW	If paid to qualified labor through payroll company as car allowance.
Wardrobe Allowance	QW	QW, LW	QW, ZW	On qualified labor only.
Teachers/Welfare Workers	QW	QW, LW	QW, ZW	
Extras Casting Director	QW	QW, LW	QW, ZW	For CA casting duties only.
Extras Casting Assistant	QW	QW, LW	QW, ZW	For CA casting duties only.
Extras Casting Commission (Handling Fee & Training)	QE	QE	QE	Do not include as a Fringe. Line item only.
Digital Voucher Fee	QE	QE	QE	Do not include as a Fringe. Line item only.
PRODUCTION STAFF				
Production Manager	QW	QW, LW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
Assistant Directors	QW	QW, LW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
Associate / Technical Director	QW	QW	QW	
Stage Manager	QW	QW	QW	
Other DGA Staff	QW	QW, LW	QW, ZW	
Production Supervisor	QW	QW, LW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
Technical Advisor / Consultants / Interpreter	QW	QW, LW	QW, ZW	
Script Supervisor	QW	QW, LW	QW, ZW	
Script Supervisor 2 nd camera bump	QW	QW, LW	QW, ZW	Do not fringe with IA flat rate.
Production Coordinator	QW	QW, LW	QW, ZW	
Assistant Production Coordinator	QW	QW, LW	QW, ZW	
Production Secretaries	QW	QW, LW	QW, ZW	
Production Assistants	QW	QW, LW	QW, ZW	
Paid Interns	QW	QW, LW	QW, ZW	
Travel Coordinator	QW	QW, LW	QW, ZW	
Location Manager	QW	QW, LW	QW, ZW	
Assistant Location Manager	QW	QW, LW	QW, ZW	
Location Scouts	QW	QW, LW	QW, ZW	

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Accountants	QW	QW, LW	QW, ZW	
Assistant Accountants	QW	QW, LW	QW, ZW	
Miscellaneous Prep/Board/Budget	QW	QW, LW	QW, ZW	If paid after issuance of CAL. QE if paid on contract. NQ if prior to CAL date.
On-Set Scenetime Subscription	QE		QE	
ART DEPARTMENT				
Production Designer	QW	QW, LW	QW, ZW	
Art Directors	QW	QW, LW	QW, ZW	
Assistant Art Directors	QW	QW, LW	QW, ZW	
Set Designers	QW	QW, LW	QW, ZW	
Sketch/Storyboard Artists	QW	QW, LW	QW, ZW	
Set Model Builders	QW	QW, LW	QW, ZW	
Art Department Coordinator	QW	QW, LW	QW, ZW	
Other Art Department Labor	QW	QW, LW	QW, ZW	
Art/Set Dec Clearances Coordinator	QW	QW, LW	QW, ZW	
Clearance License Fees	NQ	NQ	NQ	
Blueprints	QE		QE, ZE or QE, ZC	QE, ZC if purchased OZ and used only OZ during the applicable period.
Stock Units/Backings	QE		QE, ZE or QE, ZC	QE, ZC if purchased OZ and used only OZ during the applicable period.
Processing	QE		QE, ZE or QE, ZC	QE, ZC if purchased OZ and used only OZ during the applicable period.
Research Materials	QE		QE, ZE or QE, ZC	QE, ZC if purchased OZ and used only OZ during the applicable period.
SET CONSTRUCTION				
Construction Coordinator	QW	QW, LW	QW, ZW	
Construction Forepersons	QW	QW, LW	QW, ZW	
Charge Scenic	QW	QW, LW	QW, ZW	
Construction Buyer	QW	QW, LW	QW, ZW	

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Construction Labor	QW	QW, LW	QW, ZW	If not detailed, maximum Set Construction cost split for budgeting purposes is 70% labor / 30% materials. For the AUP, labor hired through a vendor is considered QE, along with any non-labor spend. Labor must be detailed to qualify as LW.
Construction First Aid	QW	QW, LW	QW, ZW	
Greens Labor	QW	QW, LW	QW, ZW	
Set Construction Materials Purchase & Rentals	QE		QE, ZE or QE, ZC	QE, ZC if purchased OZ and used only OZ during the applicable period.
Custom Signage	QE		QE	
Set Striking – Labor	QW	QW, LW	QW, ZW	If not detailed, maximum cost split is 80% Labor / 20% Materials For the AUP, labor hired through a vendor is considered QE, along with any non-labor spend. Labor must be detailed to qualify as LW.
Set Striking – Non Labor	QE		QE, ZE or QE, ZC	QE, ZC if purchased or rented OZ and used only OZ during the applicable period.
Fold and Hold Sets	QE		QE, ZE or QE, ZC	
Mill Space Rental	QE		QE, ZE or QE, ZC	
Lighting Platforms	QE		QE, ZE or QE, ZC	
Backings Rentals/Purchase	QE		QE, ZE or QE, ZC	
General Start-Up Expenses	QE		QE, ZE or QE, ZC	After CAL date only.
Scaffolding Rentals	QE		QE, ZE or QE, ZC	
Greens Purchases/Rentals	QE		QE, ZE or QE, ZC	Flat allowance may be split 70/30 QW to QE
Construction Craft Service	QE		QE, ZC	
Trash Disposal	QE		QE, ZC	
GRIP/SET OPERATIONS				
Key Grip	QW	QW, LW	QW, ZW	
Best Boy Grip	QW	QW, LW	QW, ZW	

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Grips	QW	QW, LW	QW, ZW	
Dolly Grips	QW	QW, LW	QW, ZW	
Crane Grips	QW	QW, LW	QW, ZW	
Rigging Grips	QW	QW, LW	QW, ZW	
Stand-By Carpenters	QW	QW, LW	QW, ZW	
Stand-By Painters	QW	QW, LW	QW, ZW	
Greensperson	QW	QW, LW	QW, ZW	
Set First Aid	QW	QW, LW	QW, ZW	
Craft Service Labor	QW	QW, LW	QW, ZW	
Set Watchperson / Security	QE		QE, ZC	QW, QW ZW or QW LW if paid directly to labor through payroll.
Grip / Rigging Packages	QE		QE, ZE or QE, ZC	ZC If rented and used only OZ
Condors/Lifts	QE		QE, ZE or QE, ZC	ZC If rented and used only OZ
Additional Equipment	QE		QE, ZE or QE, ZC	ZC If rented and used only OZ
Expendables	QE		QE, ZE or QE, ZC	ZC if purchased and used OZ
Craft Service Food	QE		QE, ZC	ZC if purchased and consumed only OZ during the applicable period. Excludes Alcohol.
Catered Food	QE		QE, ZC	
Craft Service Truck Allowance	QE		QE, ZC	Cannot be considered a Box Rental
CAMERA				
Directors of Photography	QW	QW, LW	QW, ZW	
Camera Operators	QW	QW, LW	QW, ZW	
Assistant Camera Operators	QW	QW, LW	QW, ZW	
Loaders	QW	QW, LW	QW, ZW	
Still Photographers	QW	QW, LW	QW, ZW	
D.I.T./Utility	QW	QW, LW	QW, ZW	
Steadicam Operators	QW	QW, LW	QW, ZW	
Steadicam Assistants	QW	QW, LW	QW, ZW	
Drone Operators	QW	QW, LW	QW, ZW	

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Drone Spotters	QW	QW, LW	QW, ZW	
Drones	QE		QE	Flat allowance may be split 70/30 QW to QE
Camera Package	QE		QE, ZE or QE, ZC	ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
Steadicam Equipment	QE		QE	
Expendables	QE		QE, ZC	ZC if purchased and used OZ
Stills Purchases	QE		QE	
Helmet Camera Purchase (GoPro)	QE		QE, ZE	Subject to digital asset reduction.
PRODUCTION SOUND				
Production Mixer	QW	QW, LW	QW, ZW	
Boom Operators	QW	QW, LW	QW, ZW	
Cablepersons / Utility	QW	QW, LW	QW, ZW	
Audio Playback Operator	QW	QW, LW	QW, ZW	
Audio Playback Assistant	QW	QW, LW	QW, ZW	
Walkie Talkies	QE		QE, ZE or QE, ZC	ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
Sound Package	QE		QE, ZE or QE, ZC	Should not be considered Box Rental ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
VIDEO PLAYBACK & ASSIST				
Video Assist Operator	QW	QW, LW	QW, ZW	
Playback Operator	QW	QW, LW	QW, ZW	
Playback Assistant	QW	QW, LW	QW, ZW	
Miscellaneous Video Labor	QW	QW, LW	QW, ZW	If paid directly through payroll; otherwise QE or QE, ZC.
Video Content Creation for on-set screens	QE		QE	
Video Transfers	QE		QE, ZE	
Video Assist Package	QE		QE, ZE or QE, ZC	ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
ELECTRICAL / SET LIGHTING				
Gaffer/Chief Lighting Technician	QW	QW, LW	QW, ZW	
Best Boy Electrician	QW	QW, LW	QW, ZW	
Electricians / Lamp Operators	QW	QW, LW	QW, ZW	
Generator Operator and Assistants	QW	QW, LW	QW, ZW	
Rigging Electricians	QW	QW, LW	QW, ZW	
Special Equipment Operator	QW	QW, LW	QW, ZW	
Electric Packages	QE		QE, ZE or QE, ZC	ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
Specialty Lighting	QE		QE, ZE or QE, ZC	ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
Generator Rentals	QE		QE, ZE or QE, ZC	ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
Electric Current Tie-Ins	QE		QE, ZC	
Current	QE		QE, ZC	
Expendables	QE		QE, ZC	
Globes, Gels and Carbons	QE		QE, ZE or QE, ZC	
Condors/Lifts	QE		QE, ZE or QE, ZC	
SPECIAL EFFECTS				
SFX Coordinator	QW	QW, LW	QW, ZW	
SFX Foreman	QW	QW, LW	QW, ZW	
SFX Assistants	QW	QW, LW	QW, ZW	
SFX Rigging and Striking	QW	QW, LW	QW, ZW	
SFX Manufacturing	QE	QE	QE, ZE or QE, ZC	Flat allowance, may be split 70/30 QW to QE
Shop Space	QE	QE	QE, ZC	
SFX Truck	QE	QE	QE, ZE or QE, ZC	Should not be a Box Rental

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Permits	QE	QE	QE, ZC	
CREATURE/MECHANICAL EFFECTS				
C/M Effects Coordinator	QW	QW, LW	QW, ZW	
C/M Effects Foreman	QW	QW, LW	QW, ZW	
C/M Effects Assistants	QW	QW, LW	QW, ZW	
C/M Effects Labor	QW	QW, LW	QW, ZW	
C/M Rigging and Striking	QW	QW, LW	QW, ZW	
C/M Effects Manufacturing – Labor	QW	QW, LW	QW, ZW	
C/M Effects Manufacturing – Materials	QE		QE, ZE or QE, ZC	Flat allowance may be split 70/30 QW to QE
Animatronics Labor	QW	QW, LW	QW, ZW	
SET DRESSING				
Set Decorators	QW	QW, LW	QW, ZW	
Leadpersons	QW	QW, LW	QW, ZW	
On Set Dressers	QW	QW, LW	QW, ZW	
Buyers	QW	QW, LW	QW, ZW	
Swing Gang	QW	QW, LW	QW, ZW	
Set Dressing Manufacturing/Labor	QW	QW, LW	QW, ZW	
Electrical Fixture Manufacturing/Labor	QW	QW, LW	QW, ZW	
Set Dressing Purchases/Rentals	QE		QE, ZE or QE, ZC	Electronic Purchases are subject to digital asset reduction. All purchases made via pass-through (Amazon) are NQ.
Drapery/Carpet	QE		QE, ZE or QE, ZC	
Gold Room/Lock-up	QE		QE, ZE or QE, ZC	
Expendables	QE		QE, ZC	
ANIMALS & HANDLERS				
Head Wrangler/Gang Boss	QW	QW, LW	QW, ZW	If paid directly through payroll, otherwise QE..
Wranglers/Trainers	QW	QW, LW	QW, ZW	
Ramrods	QW	QW, LW	QW, ZW	
Veterinarians	QW	QW, LW	QW, ZW	If paid directly through payroll, otherwise QE.

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Animal Rentals	QE		QE	QE, ZC if rented OZ and used only OZ during the applicable period.
Animal Transportation, Feeding & Stabling	QE		QE, ZE or QE, ZC	Transportation within CA only. ZC if rented or purchased and used only OZ during the applicable period.
Animal Purchases	QE		QE, ZC	
SPCA Monitoring	QE		QE, ZC	
WARDROBE				
Costume Designers	QW	QW, LW	QW, ZW	
Assistant Costume Designer	QW	QW, LW	QW, ZW	
Costume Supervisors	QW	QW, LW	QW, ZW	
Costumers	QW	QW, LW	QW, ZW	
Wardrobe Assistants	QW	QW, LW	QW, ZW	
Costume Sketch Artist	QW	QW, LW	QW, ZW	
Seamstress/Tailor	QW	QW, LW	QW, ZW	QE or QE ZE if paid to outside vendor.
Manufacturing Labor	QW	QW, LW	QW, ZW	
Aging	QE		QE	
Outside Alterations	QE		QE, ZE	
Wardrobe Cleaning and Dyeing	QE		QE, ZC	
Washing Machine & Dryer	QE		QE, ZE	
Wardrobe Purchases	QE		QE, ZE or QE, ZC	Purchases must be made in CA. Purchases made via pass-throughs (Amazon) are NQ. ZE if purchased OZ and used both in zone and outside zone. ZC if purchased outside zone and used only outside zone.
Wardrobe Rentals	QE		QE, ZE or QE, ZC	ZE if rented OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
Expendables	QE		QE, ZC	
Shop Rentals	QE		QE, ZC	
Restocking Fee	QE		QE, ZC	
MAKEUP & HAIRDRESSING				
Key Makeup Artists	QW	QW, LW	QW, ZW	

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Makeup Artists	QW	QW, LW	QW, ZW	
Key Hairstylists	QW	QW, LW	QW, ZW	
Hairstylists	QW	QW, LW	QW, ZW	
Prosthetic Makeup Artists	QW	QW, LW	QW, ZW	If paid directly through payroll. Otherwise QE or QE, ZC if purchased and used only OZ.
Makeup/Hair Purchases	QE		QE, ZE or QE, ZC	Purchases must be made in CA. Purchases made via pass-throughs (Amazon) are NQ. ZE if purchased OZ and used both in zone and outside zone. ZC if purchased outside zone and used only outside zone.
Makeup/Hair Rentals	QE		QE, ZE or QE, ZC	Must be rented in CA. ZE if rented OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
Wigs	QE		QE	Must be rented or manufactured in CA.
PROPERTY DEPARTMENT				
Propmaster	QW	QW, LW	QW, ZW	
Assistant Propmasters	QW	QW, LW	QW, ZW	
Props Buyer	QW	QW, LW	QW, ZW	
Additional Property Persons	QW	QW, LW	QW, ZW	
Food Stylists	QW	QW, LW	QW, ZW	
Prop Manufacturing – Labor	QW	QW, LW	QW, ZW	Labor must be in CA; QE or QE, ZE if not paid directly
Prop Manufacturing – Materials	QE		QE, ZE or QE, ZC	
Props Purchases	QE		QE, ZE or QE, ZC	Purchases must be made in CA. Purchases made via pass-throughs (Amazon) are NQ. ZE if purchased OZ and used both in zone and outside zone. ZC if purchased outside zone and used only outside zone.
Props Rentals	QE		QE, ZE or QE, ZC	
Props – Electronic	QE		QE, ZE or QE, ZC	Subject to digital asset reduction
Armorers	QW	QW, LW	QW, ZW	
Guns, Weapons, Ammo	QE		QE, ZE or QE, ZC	

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Lock-up	QE		QE, ZE or QE, ZC	
PICTURE VEHICLES & ACTION PROPS				
Picture Vehicle Coordinator	QW	QW, LW	QW, ZW	
Assistant Picture Vehicle Coordinator	QW	QW, LW	QW, ZW	
Mechanic/Automobile Service Person	QW	QW, LW	QW, ZW	
Picture Vehicle Manufacture Labor	QW	QW, LW	QW, ZW	QE if paid to a third-party vendor.
Picture Vehicle Manufacture Materials	QE		QE, ZE or QE, ZC	
Picture Vehicle Transport/Hauling	QE		QE, ZC	
Pilots (Helicopter/Airplane if on a SAG contract)	NQ	NQ	NQ	QE if paid to a third-party vendor.
Train Engineers	QW	QW, LW	QW, ZW	QE if paid to a third-party vendor.
Water Safety/Boat Safety Personnel	QW		QW, ZW	
Aircraft Rentals	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.
Automobile Rentals	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.
Boat/Watercraft Rentals	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.
Train / Railroad Rentals	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.
Automobile Supplies	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.
Aircraft Supplies	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.
Boat / Watercraft Supplies	QE		QE, ZE or	QE, ZC if rented OZ and used only OZ during the applicable period.
Train/Railroad Purchases and Supplies	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.
Stagecoach / Wagon Purchases & Supplies	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.
Picture Vehicle Repair / Restoration / Maintenance	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Printing	QE		QE, ZE or QE, ZC	
Water Safety/Boat Safety Materials	QE		QE, ZC	
PRODUCTION MEDIA, STOCK & LAB				
Raw Stock	QE		QE, ZE	Deduct rebates, including studio usage rebates. If shooting out of state, subject to proration.
Negative Developing	QE		QE, ZE	If shooting out of state, subject to proration.
Videotape/Hard Drives/Digital Cards	QE		QE, ZE	Subject to digital asset reduction.
Daily Film to Media Transfers / Conversions	QE		QE, ZE	If shooting out of state, subject to proration.
Online Conform	QE		QE, ZE	
HD-Cam	QE		QE, ZE	
RAID Drives	QE		QE, ZE	Not subject to asset reduction.
Sound Transfers	QE		QE, ZE	If shooting out of state, subject to proration.
Polaroid Film	QE		QE, ZE	
Still Film/HD Stills Expense	QE		QE, ZE	
ADDITIONAL UNITS				
All Categories	SAME AS 1st UNIT			Uplifts for PP Days wages and spend also apply to 2 nd Unit. If not detailed, 80% labor, 20% Materials allowed for budgeting purposes. For the AUP, labor hired through a vendor is considered QE, along with any non-labor spend.
TRANSPORTATION				
Transportation Coordinator	QW	QW, LW	QW, ZW	
Transportation Captain	QW	QW, LW	QW, ZW	
Transportation Co-Captain	QW	QW, LW	QW, ZW	
Dispatcher	QW	QW, LW	QW, ZW	
Drivers	QW	QW, LW	QW, ZW	
Driver Meal Money	QW	QW, LW	QW, ZW	
Vehicles, Equipment	QE		QE, ZE or QE, ZC	Includes Honey wagons, Dressing Rooms, Star wagons, etc, even if budgeted in ATL. ZC if rented OZ and fully utilized OZ.

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Gasoline & Oil	QE		QE, ZC	ZC if purchased OZ and used only OZ during the applicable period.
Permits/Tolls/Parking/Etc.	QE		QE, ZC	
Traffic and Parking Fines	NQ		NQ	
Messengers	QE		QE	QE, ZC if trip begins and ends Out of Zone during the applicable period.
Limousines & Taxis	QE		QE, ZC	QE if starting or ending inside the zone.
Uber/Lyft	QE		QE, ZC	QE if starting or ending inside the zone.
Self-Drive Vehicle Rentals	QE		QE, ZE	QE, ZC if rented OZ and fully utilized OZ during the applicable period.
Drop Loads – Equipment rentals	QE		QE, ZC	Intrastate. QE, ZC if rented OZ and fully utilized OZ during the applicable period
D.O.T. Filings	QE		QE	
Supplies	QE		QE, ZC	
Pumpouts	QE		QE, ZC	
LOCATION & OFFICE EXPENSES				
Survey Costs	QE		QE	
Location Site Rentals	QE		QE, ZC	Federal Properties and Indian Reservation Properties are NQ.
Location Permits	QE		QE, ZC	
Location Site Reps	QE		QE, ZC	QW if paid through payroll
Police	QW	QW, LW	QW, ZW	QE if paid through third party. Must be OZ vendor to qualify as ZC.
Fire Safety Officers	QW	QW, LW	QW, ZW	QE if paid through third party. Must be OZ vendor to qualify as ZC.
Police Motorcycles	QW	QW, LW	QW, ZW	QE if paid through third party. Must be OZ vendor to qualify as ZC.
Security	QW	QW, LW	QW, ZW	QE if paid through third party. Must be OZ vendor to qualify as ZC.
Catering Labor	QW	QW, LW	QW, ZW	
Layout Board Labor	QW	QW, LW	QW, ZW	
Layout Board	QE		QE, ZC	Flat allowance may be split 70/30 QW to QE
Production Office Rental	QE		QE, ZC	
Location Office Furniture & Equip. Rentals	QE		QE, ZC	

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Office Communication Equipment Rentals	QE		QE, ZC	
Telephone & Internet Installation and usage	QE		QE, ZC	
Production Office Supplies	QE		QE, ZC	
Shipping and Postage	QE		QE, ZC	Shipping within CA only. May be QE, ZC if shipped within CA to and from Out of Zone location. Postage is NQ. If a single-line allowance, use 80% to account for NQ Postage.
Other Location Expenses	QE		QE, ZC	
Donations for Use of Location	QE		QE, ZC	Executed location agreement required.
Crew Work Space Rentals	QE		QE, ZC	Permits must be purchased from OZ location for OZ location.
Storage Space Rentals	QE		QE, ZC	
Relocation Fees for Site Usage	QE		QE, ZC	
Parking	QE		QE, ZC	
Location Gratuities/Courtesy Payments	QE		QE, ZC	
Location Site Restoration	QE		QE, ZC	Must be OZ vendor.
Air Conditioning & Heating Rentals	QE		QE, ZC	
Portable Restroom Facilities	QE		QE, ZC	
Trash Bins & Trash Removal	QE		QE, ZC	
STAGE & BACKLOT CHARGES (within LA 30-mile zone)				
Security	QE		QE	QW if paid directly through payroll
Utilities	QE		QE	
Parking	QE		QE	
Stage/Backlot Rentals	QE		QE	
Crew Working Space Rentals	QE		QE	
Storage Space Rentals	QE		QE	
Repairs & Restoration	QE		QE	
Air Conditioning & Heating Rentals	QE		QE	
Trash Bins & Trash Removal	QE		QE	

Description	All Projects	Comments
POST-PRODUCTION		
EDITORIAL		
Picture Editors	QW	QW, ZW or QW, LW for Principal Photography only if editorial staff is working out of zone during applicable period (Prep, Shoot, and/or Wrap OZ). Subject to \$100,000 salary cap (plus fringe and box rentals), if also receiving a Producer credit.
Assistant Picture Editors	QW	
Apprentice Editors	QW	
Animation Editor	QW	Only if a portion of the live-action film includes animation.
Post Supervisor	QW	Subject to \$100,000 salary cap (plus fringe and box rentals), if also receiving a Producer credit.
Additional Editorial Staff	QW	
Media Manager/Data wrangler	QW	QE if paid through 3 rd party vendor.
Stock Footage Researcher	QW	
Stock Footage	NQ	
Librarian	QW	QE if paid through 3 rd party vendor.
Editorial Conforming	QE	
Coding	QE	
Negative Cutting	QE	
Animation Projection	QE	Only if a portion of the live-action film includes animation.
Purchases – Raid Drive	QE	Not subject to digital asset reduction.
Messengers	QE	Within CA only.
Rentals	QE	If editorial crew is Out of Zone and rentals are from an OZ vendor, then QE, ZC or QE ZE for the applicable Out-of-Zone period.
Editing Room Rentals	QE	
Equipment Shipping	QE	Within CA only.
Editing Equipment Repairs	QE	
Editorial Meals & Craft Services	QE	Excludes Alcohol
SOUND EDITORIAL		
Outside Contractor Sound Package	QE	

Description	All Projects	Comments
Sound Designer	QW	If paid directly through payroll. If contracted to 3rd party vendor, then QE.
Sound Editors & Assistant Editors	QW	If paid directly through payroll. If contracted to 3rd party vendor, then QE.
Apprentice Sound Effects Editors	QW	If paid directly through payroll. If contracted to 3rd party vendor, then QE.
Music & Effects Editing	QW	If paid directly through payroll. If contracted to 3rd party vendor, then QE.
Purchases	QE	
Studio Rentals	QE	
Equipment Rentals	QE	
Temp Dub: Labor	QE	QW if paid directly to the individual.
Temp Transfers	QE	
Field Recordist	QE	QW if paid directly to the individual.
Layback	QE	
POST-PRODUCTION SOUND		
Sound Reprints	QE	
Re-recording/Dubbing	QE	
Re-recording Mixer	QW	If paid directly through payroll. If 3 rd party vendor or part of the Sound package, QE.
Loop Group Talent	NQ	
Looping & ADR Facility	QE	Facility charges only; no performers.
Foley Stages	QE	Stages must be in CA.
Foley Walkers	QE	May be QW if paid directly through payroll.
Records and Supplies	QE	
Vocal Mixdowns	QE	
Mag Transfers	QE	
Music Tracking Transfer	QE	
Tie Lines	QE	CA costs only.
Playback	QE	
Media & Negative Raw Stock	QE	
Messengers	QE	

Description	All Projects	Comments
Equipment Rentals	QE	
Studio Rentals	QE	Studio must be in CA.
Sound Deliverables – Domestic M & E Masters, Near Field Masters and Protection Copies	QE	
Sound Deliverables – International	NQ	
Sound Deliverables – Promotion and Publicity	NQ	
POST-PRODUCTION FILM & LAB		
Editorial Reprints	QE	
Film Leader	QE	
Dialogue Transfers	QE	
Optical Sound Tracks & Stock	QE	Limit one.
Negative Splicing	QE	
Continuity/Spotting List	NQ	
Closed Captioning	QE	
Film Transfers	QE	
Offline Edit	QE	
Online Edit	QE	
Color Correction	QE	
Colorist	QW	Only if hired directly and paid through payroll. Otherwise, QE as part of the Color Correction vendor.
Temp Color Correction	QE	NQ if for previews.
Synch Print	QE	
Data IO/O	QE	
Media Conform/Download	QE	
Quicktimes	QE	
Digital Intermediate	QE	
SDR Color Correction (Primary Grade: P3 for D-Cinema)	QE	
Trim Pass	QE	
Work Print/Reversal Dupes	QE	
Answer Print, Select Print	QE	Limit one each.
Interpositive	QE	
Internegative	QE	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

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Description	All Projects	Comments	
Black Track Print	QE		
Composite Check Print	QE		
Showprints, Release Prints	NQ		
Recaps and Next-ons for TV Series	NQ	Considered to be Promotional Material, so Not Qualified	
Digital Cinema Package (DCP)	QE	Domestic Only.	
DCDM	QE	Limit one per format (2D, 3D, Imax, Cinemark, Dolby Vision, Atmos, 5.1, 7.1).	
IMF if deliverable for streaming	QE		
Temp Digital Cinema Package (DCP)	QE	NQ for previews	
Film Archival: YCM Color Separations, Digital Separations	NQ		
Geographical Separations	NQ		
Purchases – Media / Magnetic Film	QE		
Features: Airline, PAL or TV Versions	NQ		
TV: Airline or PAL Versions	NQ		
Film Archival: Negative or Internegative	QE	Limit one each.	
Digital Data Archive (Domestic Elements only)	QE	Only elements used for initial theatrical run.	
Ancillary Digital Data Archive (Elements not for initial distribution)	NQ		
SDR/HDR Archive w/ no viewing luts (or non-color corrected)	NQ		
Video Mastering	QE	No foreign distribution or marketing copies.	
Pan & Scan – Domestic	QE		
Pan & Scan – Foreign	NQ		
Textless Elements	QE	NQ for foreign distribution.	
Foreign Localization Versions	NQ		
Promo Dubs	NQ	Publicity related costs do not qualify.	
VFX Drop-ins	QE	Does not qualify for uplift.	
Quality Control Checks and Fixes	QE		
Rentals	QE		
Stock Footage License/Reuse Fees	NQ		
Stock Picture Footage Processing	QE	If within CA.	
Media and Hard Drives	QE	Subject to digital asset reduction.	

Description	All Projects	Comments
Subtitling, Foreign Language Versions	NQ	
Subtitling in English of a foreign language for the original US version	QE	
Consolidated Record Audio Masters	NQ	
Piracy Protection	QE	Must be California vendor.
MUSIC EDITORIAL		
Music Editors	QW	QE if paid through 3 rd party vendor.
Assistant Music Editors	QW	
Researcher	QW	
Music Editing Package, Contracted	QE	
Pro Tools	QE	
Library/Archive Fees	QE	
Digital Transfer	QE	
Purchases	QE	
Shipping & Messengers	QE	
Stock Soundtracks	NQ	
MUSIC (Music Wages for Bonus Points only. Excludes Indies \$10M and under)		
All-in Music Fee	NQ	If Composer Fee is separated out as NQ, remaining all-in music package may be split up to 70% QW / 30% QE
Composers	NQ	
Songwriters	NQ	
Music Producers	NQ	
Music Supervisors	NQ	
Music Consultants	QW	Subject to review of duties.
Music Arrangers	QW, MW	
MIDI Transcribers	QW, MW	
Singers	QW	Excludes star vocalists.
Orchestrators	QW, MW	
Conductor	QW, MW	If not also score composer.
Copyists	QW, MW	
Music Recording Contractor	QW, MW	For scoring/track recording only.
Choral Contractors	QW, MW	

Description	All Projects	Comments
Music Librarians	QW, MW	
Rehearsals Equipment	QE	
Pre-Score: Musicians	QW, MW	
Scoring Costs (Not Itemized in Budget)	70% QW MW 30% QE	Must exclude Composer. For the AUP, labor hired through a vendor is considered QE, along with any non-labor spend.
Scoring Musicians	QW, MW	
Scoring Stage	QE	
Song Purchases	NQ	
Rights & Clearances	NQ	
Album Mastering	NQ	
Score Album Costs (Except Mastering)	QE	
Sideline Musicians (On Set)	QW	Extras only.
Soundtrack Album Track Costs	NQ	
Studio Engineers and Supplies	QE	For scoring/track recording only.
Purchases	QE	
Rentals	QE	For scoring/track recording only.
Instrument Rentals	QE	
Electronic Music Package	QE	If not part of composer package fee.
Messengers	QE	
AFM Reuse Fees	NQ	
Cartage	QE	Within CA.
Courier Charges	QE	Within CA.
VISUAL EFFECTS (Alphabetical Order)		
<i>CA Vendor costs in the Budget MUST be split 70% Wages (QW) / 30% Non-wages (QE) for work performed in California. The 70 / 30 split will also be used in the AUP for VFX vendor costs. VFX Labor hired directly by the production company may be tagged QW.</i>		
2D to 3D conversion (Post)	QW/QE, VU	Must be CA vendor.
3D Visual Effects Elements Vendor Costs	QW/QE, VU	Must be CA vendor.
3D Hardware	QE	Subject to digital asset reduction.
3D Projection	QW/QE	70% QW / 30% QE, VU if paid through a third-party vendor.
3D Related Costs (Production)	QE	QW if labor related and paid direct to labor through payroll.
3D Stereographer	QW	70% QW / 30% QE, VU if paid through a third-party vendor.

Description	All Projects	Comments
3D Supervisor	QW	70% QW / 30% QE, VU if paid through a third-party vendor.
Accountant, Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Animation Artists	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Aspera	NQ	
Assistant Accountant, Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Assistant Editor, Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Blue/Green Screen Shooting and/or Rentals	QE	
Box Rentals/Cell Phones	QW, VU	Production company in house staff only. VU only for individuals that qualify for uplift.
CGI Artists	QW, VU	70% QW / 30% QE, unless hired and paid directly by production. VU if paid through a third-party vendor.
Cinesync	QE, VU	Subscription must be prorated for coverage during the qualified period.
Compositor	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Computer rentals – VFX Staff	QE, VU	On qualified labor only.
Coordinator, Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Craft Service / Meals	QE	Excludes Alcohol
Cyberscanning	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Dailies Projection	QE	
Data I/O and Archiving	QE	
Data Sharing Fees	QE	
Data Wrangler	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Digital Asset Manager	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Digital Delivery	QW/QE, VU	70% QW / 30% QE if a VFX vendor cost for delivery of shots in format required by editor.
Director, Animation	NQ	
Drop-ins, Pulls	QE	Does not qualify for uplift.
Editor, Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Furniture Rentals	QE	
Lab Processing	QE	
LED Engineers/Technicians	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
LED Walls for Virtual Production	QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Lidar	QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.

Description	All Projects	Comments
Loss and Damages	QE	
Materials & Supplies	QE	70% QW / 30% QE, VU if paid through a third-party vendor.
Matchmover / Set Survey Technician	QW	
Matte Shots	QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Miniature Model Shop	QE	
Miniature Supervising Crew	QE	QW if paid direct through payroll.
Motion Capture	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Motion Control	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Negative Pulling	QE	
Office Rentals	QE	Production company in house staff.
On-Set Supervision, Vendor	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor. QW, VU (ZW if OZ) if hired directly by production company or payroll.
Outside Contract Bids / VFX Vendors	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Overtime, Visual Effects	QW, VU	On qualified labor only.
PA (Office), Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
PA (On Set), Visual Effects	QW	
PA (Post), Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Plate shots	QW / QE	Considered an Additional Unit. May be split 80 / 20. Not VU.
Pre-visualization / Post-Visualization	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Process/Rear Projection (Hansard)	QE	
Producer, Visual Effects	NQ	
Recording	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Rentals	QE	
Screening Room	QE, VU	NQ if for audience preview.
Shipping	QE	Within CA only.
Simulcam	QE	
Stop Motion Photography	QE	QW if paid direct through payroll.
Storyboard Artist, Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Supervisor, Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor. \$100,000 cap if also receiving a producer credit.
Temp Visual Effects	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor. NQ if for audience preview

Description	All Projects	Comments
Transcoding / Scanning	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Virtual Production Volume costs	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
VP Brain Bar	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
VP Levels Design	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
VP Levels Optimization	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
VP Photogrammetry	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
VP Soak Tank	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Witness Cam Operator	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Witness Cam	QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
TITLES / DISSOLVES / WIPES		
Titles Designer	QE	Work must be performed in CA. QW if paid directly to individual or loan out.
Main & End Title Sequences	QE	Work must be performed in CA.
Fades & Dissolves	QE	
Lab Processing	QE	
Develop Wedges	QE	
Develop Mattes	QE	
Raw Stock	QE	
PROJECTION		
Projectionists	QE	NQ if for previews.
Rentals	QE	
Screening Room Rentals	QE	Rooms must be in CA. NQ if for previews / cast & crew screenings.
PREVIEW COSTS		
Additional Editorial Staff	NQ	
Music Editorial	NQ	
Sound Editorial	NQ	
Temp Dub	NQ	
Online Editing	NQ	

Description	All Projects	Comments
Color Correcting	NQ	
Projectionist	NQ	
Focus Group	NQ	
Theater Rentals	NQ	
Audience Recruitment	NQ	
Misc. Preview Expenses	NQ	
Temp DCP	NQ	
OTHER		
MISCELLANEOUS CHARGES (Alphabetical order)		
Accountant for Tax Credit – Due Diligence Prep / Report	QE	
Agreed Upon Procedures Auditing	NQ	
American Humane Rating Seal	NQ	AHA is based in DC – not a CA expenditure
AMPTP Fees	NQ	
Anti-Piracy Service	QE	
Aspera	NQ	
Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ	
Carbon Offset Cert / Tree Planting	QE	
Charitable Donations	NQ	
City Business License	QE	
Clearance Coordinator	QW	
Community Relations & Film Promotion	NQ	
Compassion Pay	QW	
Computer/Digital Equipment	QE	
Corporate Tax Return	NQ	
Covid-19 Health & Safety Expenses, including Testing	QE	Labor may be tagged QW if paid through payroll.
CPA Expense for AUP Report	NQ	
DAX System	QE	
Diversity Coordinator	QW	
Dolby, DTS, SDDS License Fees	NQ	
Donated Items	NQ	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

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Description	All Projects	Comments
Environmental / Sustainability Coordinator	QW	
Financing Fees	NQ	
Grievances, Unions	NQ	
Harassment Training	QE	
Health & Safety Manager	QW	
Health & Safety Coordinators/Assistants	QW	
Holiday Pay	QW	Limited to 8-hour day unless contractual.
Hotel Tax	QE	If invoiced as a separate charge.
Investigations, disputes	NQ	
Kill Fee for a Completion Bond	QE	Only applicable to the AUP. Do not budget.
Legal Expenses, including Labor Relations, Minor Confirmation & Music	QE	
Legal Expenses related to Financing	NQ	
Miscellaneous Production Expenses	NQ	
MPAA Rating Fee	QE	
Online Purchases	NQ	QE if from CA vendor shipped from and to CA location. Pass-through sellers such as Amazon are all NQ
Online Shipping	QE	
"P" Card Fees	QE	
Paid Interns	QW	Includes Career Readiness.
Penalties & Union Grievances	NQ	
Photo Approval Service	QE	Must be California Vendor.
Pilot Skills Training Program Contribution	NQ	
Postproduction Accounting	QE	QW if on the payroll
Postage	NQ	
Prescription Medications	NQ	
Product Placement Credits	NQ	
Product Placement Staff	NQ	
Production Company Formation Fees	QE	NQ if prior to CAL date
Production Services Company Fees	NQ	
Record Retention (Scanning Documents)	QE	
Reusable Water Bottles	QE	
Safety Advisor, "Green" Advisor	QE	

Description	All Projects	Comments
Sales Tax for Goods & Services Rentals & Purchases	NQ	Sales Tax is not payable on goods & services for resale. See Franchise Tax Board rules and regulations for clarification.
Sales Tax on Craft Services or Catered Meals	QE	
Scenecronize	QE	
Software Purchases	NQ	
Solar Power Cells	QE	
Stipends	QE	All stipends are QE, even if paid through payroll
Studio Charges for Specific Qualified Items	QE	
Studio Entertainment	NQ	
Studio Overhead Allocations	NQ	
Subscriptions	QE	Must be a CA expenditure
Taxes, California State Income	NQ	
Taxes, City	NQ	
Taxes, Property	NQ	
Taxes, Use	NQ	
Work Visa Fees	NQ	
INSURANCE		
Production Package	QE	Must be prorated if shooting out of state
Errors & Omissions Insurance	NQ	
General Liability Insurance	QE	Must be prorated if shooting out of state
Umbrella Policy	QE	
Workers' Compensation Insurance	QE	
Automobile Liability Insurance	QE	
Guild Travel Insurance	QE	
Essential Element	NQ	
Cast Terrorism Insurance	NQ	
Disgrace Insurance	QE	
Cast Exams	QE	
Essential Elements Exams	QE	
Insurance Adjusters	QE	
Insurance Auditors	QE	
Insurance Deductibles	NQ	

Description	All Projects	Comments
Recoverable Costs	QE	
Non-Allowable Costs	NQ	
Miscellaneous Additional Premiums	QE	
Covered California (CA Cares)	QE	Must be a line item, not a fringe.
PUBLICITY		
Publicist	NQ	
Purchases	NQ	
Special Stills Photographer	NQ	
Set Stills Photographer	NQ	
Stills Supplies	NQ	QE if related to the Set Stills Photographer
Stills Lab Expense	NQ	QE if related to the Set Stills Photographer
Promotional Materials	NQ	
Box Rentals	NQ	
Car / Mileage Allowances	NQ	
Rentals	NQ	
Travel Expenses	NQ	
Meals and Entertainment	NQ	
EPK	NQ	
Extra bonus material for DVD release	NQ	
Trailers	NQ	
CONTRACTUAL CHARGES		
Include as contractual charges on top sheet, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION		
Contingency	NO TAG	Capped at 10% of Qualified Costs
Completion Bond	NO TAG	Capped at 2% of Qualified Costs

ZC Expenditures

"Tangible personal property purchased or leased and used or consumed [entirely] outside the Los Angeles zone." Examples include, but are not limited to:

- Food and catering items
- Hotels or Corporate housing rentals
- Construction supplies and materials for sets used entirely out of the zone
- Gas and Fuel
- Security services
- Location Site Rentals and Stage Facilities

- State or local government permit fees
- Personnel services
- Printing
- Equipment rentals for the Applicable Period from an out of zone vendor used entirely out of the zone.
- Transportation services
- Dry Cleaning
- Shipping costs from within the state from the out of the zone location