

ITEM↓ STATE→	Connecticut	DE	Florida	Georgia	Maine	Maryland
Incentive Type	Tax Credit	None	Tax Credit	Tax Credit	Tax Rebate on Wages Tax Credit for Expenses	Tax Credit No credits thru 7/2016
Incentive – Applied to payroll and expenses	10% - 15% - 30% ¹		20-30%	20 - 30%	10-12% wages 5% expenses	25%
Sales Tax exemption	Yes		Yes	Yes	Yes	Yes
Refundable?	No		Optional	No	Wages Rebate - Yes Expenses Credit - No	Yes
Transferable?	Yes - 25%/yr		Yes only 1X	Yes only 1X	No	No
Carry Forward?	3 years		5 years	5 years	No	No
Per Project Cap	None		Varies	None	None	None
Annual State Allocation	None		Varies per year	\$25,000,000	None	\$7,500,000
Minimum Spend	\$100,000 to \$1,000,000+		\$100,000	\$500,000	\$75,000	\$500,000
Qualified Employees	Resident & Non-resident		Resident	Resident & Non-resident	Resident & Non-resident	Resident & Non-resident
Salary Cap	\$20M aggregate		\$400,000	\$500,000	\$50,000	\$500,000
Can Loan Out qualify?	Yes		Yes	Yes	Yes	Yes
State Tax withheld?	Yes			6%	Yes	Yes
State Registered?	Yes			Yes	Yes	Yes
Vendor State Registered?	Yes			Yes	Yes	Yes
CPA Audit Required?	Yes			Yes	No	Yes
Special Requirements and Restrictions to receive incentive	1. % Tagged to spend Min 50% of production days in CT		60% above and below the line personnel must be Florida residents	No salary cap on 1099 or loan outs		Min 50% principal photography days in MD.
url/Website:	www.ctfilm.com			Filminflorida.com	georgia.org	Filminmaine.com

This is a summary of key features of complex statutes. The information is subject to change, and additional information may apply to your situation. Please contact the state film commission to review the details and current status of any incentive program that is of interest for your production.

ITEM↓ STATE→	Massachusetts	NH	NJ	New York	N. Carolina	Pennsylvania
Incentive Type	Tax Credit	None	None	Tax Credit	Grant	Tax Credit
Incentive – Applied to payroll and expenses	25%			5%	25%	25%
Sales Tax exemption	Yes			Yes	No	No
Refundable?	Yes - \$0.90 per \$1.00			Yes	Yes	No
Transferable?	Yes			No	No	Yes
Carry Forward?	5 years			No	No	3 years
Per Project Cap	None			None	\$250,000	\$15,000,000
Annual State Allocation	None			\$3,000,000 Up/Downstate \$1,000,000 Growth	\$10,000,000	\$60,000,000
Minimum Spend	\$50,000			\$500K Downstate \$200K Upstate	\$250,000	60% of budget
Qualified Employees	Resident & Non-resident			Resident & Non-resident ³	Resident & Non-resident	Resident & Non-resident
Salary Cap	\$1,000,000			None	\$1,000,000	\$15M for cast
Can Loan Out qualify?	Yes			No	Yes	Yes
State Tax withheld?	5.25%				4%	Yes
State Registered?	Yes			No	Yes	Yes
Vendor State Registered?	Yes			Yes	Yes	Yes
CPA Audit Required?	Yes	No	Yes	Yes		
Special Requirements and restrictions to receive incentive	Min 51% of principal photography days, or more than 50% of total production expenses in MA	75% OF production costs incurred in New York. 3.ONLY Below the line and extras		60% + of total production budget in PA Application fee applies		
url/Website: www.	mafilm.org			nylovesfilm.com	ncfilm.com	filminpa.com

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ITEM↓ STATE→	Rhode Island	S. Carolina	VT	Virginia	Washington DC	West Virginia
Incentive Type	Tax Credit	Cash Rebate	None	Tax Credit	Tax Rebate	Tax Credit
Incentive – Applied to payroll and expenses	25%	10-20-30% ⁴		15% base ⁶ +10% residents +10% 1 st time resident worker	21% - 42% expenses 30% - payroll	27% +4% ⁷
Sales Tax exemption	No	Yes ⁵		Yes		Yes
Refundable?	No	Yes		Yes	Yes	No
Transferable?	Yes	No		No	No	Yes
Carry Forward?	3 years	15 years		No	No	2 tax years
Per Project Cap	\$5,000,000	None		None		None
Annual State Allocation		\$10,000,000		\$5,000,000	\$1,200,000	\$5,000,000
Minimum Spend	\$100,000	\$1,000,000		\$250,000 >\$1,000,000	\$250,000	\$25,000
Qualified Employees	Resident & Non-resident	Resident & Non-resident		Resident & Non-resident	Residents & Non-resident ATL only	Resident & Non-resident
Salary Cap	None	\$35,000 - \$1M		\$1,000,000	None	None
Can Loan Out qualify?	Yes	Yes		No	No	Yes
State Tax withheld?	Yes	2%				No
State Registered?	Yes	Yes				Yes
Vendor State Registered?	Yes	Yes		No	Yes	Yes
CPA Audit Required?	Yes	No	Yes	Yes	Yes	
Special Requirements and restrictions to receive incentive	51% of principal photography days OR 51% of budget And 5+ residents	4. See page 25 of SC Policies and Procedures 5. Minimum spend \$250,000	6. +5% for distressed area 50% of principal photography days in VA		7. Additional 4% if Ten (10) or more residents Fulltime or apprentices	
url/Website: www.	Film.ri.gov	Filmsc.com		film.virginia.org	Film.dc.gov	wvcommerce.org

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