

ITEM↓ STATE→	Alaska	AZ	CA	Colorado	Hawaii	Idaho
Incentive Type	Tax Credit Will sunset in 2016	None	None	Cash Rebate	Tax Credit	Tax Rebate Unfunded
Incentive – Applied to payroll and expenses	30% - 58%			20%	20%- 25%	
Sales Tax exemption	Yes			No		
Refundable?	No			Yes	Yes	
Transferable?	Yes			No	No	
Carry Forward?	6 years			No	No	
Per Project Cap	None			None	\$15,000,000	
Annual State Allocation	\$200,000,000			\$1,000,000	None	
Minimum Spend	\$75,000			\$100,000 CO company \$250,000 all others	\$200,000	
Qualified Employees	Residents +20% Non-resident – BTL 30% ATL-5%			Residents & Non-residents	Residents & Non-residents	
Salary Cap	None			\$1,000,000	None	
Can Loan Out qualify?	Yes			Yes	Yes	
State Tax withheld?	No			Yes	Yes	
State Registered?	Yes			Yes	Yes	
Vendor State Registered?	Yes			Yes	Yes	
CPA Audit Required?	Yes	Yes	No			
Special Requirements and restrictions to receive incentive	+6% for rural location +2% off season 75% buy back option-subject to funding	50% of workforce must be CO residents	Workforce Development Contribution			
url/Website:	www. Film.alaska.gov			coloradofilm.org	hawaiiifilmoffice.com	Filmidaho.org

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→	Montana	Nevada	New Mexico	Oregon	Washington	Wyoming
Incentive Type	Tax Credit	Tax Credit	Tax Credit	Cash Rebate	Cash Rebate	Cash Rebate
Incentive – Applied to payroll and expenses	Wages – 14% Expenses – 9%	12-19%	25%-30%	6.2% payroll 20% expenses	15% -out of state co. 25% - in-state co.	12% - 15%
Sales Tax exemption	NA		No	Yes	Yes	No
Refundable?	Yes	No	Yes	Yes	Yes	Yes
Transferable?	No	Yes	No	No	NA	NA
Carry Forward?	Yes 4 years	Yes 4 years	No	No	NA	NA
Per Project Cap	No	\$6,000,000	Various	None	None	None
Annual State Allocation	None	\$20,000,000	\$50,000,000	Unlimited	\$3,500,000	\$1,100,000
Minimum Spend	None	\$500,000	None	\$1,000,000	\$150,000	\$200,000
Qualified Employees	Residents	Residents & Non-residents	Residents & Non-residents ¹	Residents Non-residents	Residents BTL - Non-residents ²	Residents
Salary Cap	\$50,000	\$750,000	\$20,000,000 For whole cast		\$50,000 NR BTL	None
Can Loan Out qualify?	Yes	Yes	Yes	Yes	No	Yes
State Tax withheld?	Yes	Yes	Yes 4.9%	Yes	No	No
State Registered?	Yes		No	Yes	No	Yes
Vendor State Registered?	Yes	Yes	Yes	Yes	Yes	Yes
CPA Audit Required?	No	Yes	Yes for \$5M+ of credit	No	No	No
Special Requirements and restrictions to receive incentive	Loan-outs must be MT company owned by MT resident	60% of production costs	Vendors must have NM office 1. Only actors / stunt performers qualify & must have NM loan out company	Rebate subject to funding levels	2. Under special conditions must contribute H&R payments thru union agreements or private insurance plans for non-union workers 15% for N/R BTL with 85% of WA residents	
url/Website:	www. montanafilm.com	nevadafilm.com	nmfilm.com	oregonfilm.org	washingtonfilmworks.org	filmwyoming.com

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