

## State Tax Incentive Chart - Commercials U.S. Western Region

ITEM↓ STATE→	AK	AZ	CA	Colorado	Hawaii	Idaho
Incentive Type	<b>None</b>	<b>None</b>	<b>None</b>	Cash Rebate	Tax Credit	<b>None</b>
Incentive – Applied to payroll and expenses				20%	20%- 25%	
Refundable?				Yes	Yes	
Transferable?				NA	No	
Carry Forward?				NA	No	
Per Project Cap				None	\$15,000,000	
Annual State Allocation				\$3,000,000	None	
<b>Minimum Spend</b>				<b>\$100,000 CO company</b> <b>\$250,000 all others</b>	<b>\$200,000</b>	
Qualified Employees				Residents & Non-residents	Residents & Non-residents	
Salary Cap				\$1,000,000	None	
Can Loan Out qualify?				Yes	Yes	
State Tax withheld?				Yes 4.63%	Yes 0.5%	
State Registered?				Yes	Yes	
Vendor State Registered?				Yes	Yes	
CPA Audit Required?				Yes	No	
Sales Tax Exemption?	No	No				
Special Requirements and restrictions to receive incentive	50% of workforce must be CO residents	Workforce Development Contribution				
url/Website: www.				coloradofilm.org	hawaiiifilmoffice.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.*

## U.S. Western Region

ITEM↓ STATE→	MT	Nevada	New Mexico	Oregon	Washington	Wyoming
Incentive Type	<b>None</b>	Tax Credit	Tax Credit	Cash Rebate	Cash Rebate	Cash Rebate
Incentive – Applied to payroll and expenses		Wages: 8-15% Expenses: 15%	25%-30%	10% payroll <sup>2</sup> 20% expenses	15% -out of state co. 25% - in-state co.	12% - 15%
Refundable?		No	Yes	Yes	Yes	Yes
Transferable?		Yes	No	NA	NA	NA
Carry Forward?		Yes 4 years	No	NA	NA	NA
Per Project Cap		\$6,000,000	Various	None	None	None
Annual State Allocation		\$10,000,000	\$50,000,000	12,000,000	\$3,500,000	\$1,100,000 <sup>4</sup>
<b>Minimum Spend</b>		<b>\$500,000</b>	<b>None</b>	<b>\$1,000,000</b>	<b>\$150,000</b>	<b>\$200,000</b>
Qualified Employees		Residents & Non-residents	Residents & Non-residents <sup>1</sup>	Residents Non-residents	Residents BTL - Non-residents <sup>3</sup>	Residents
Salary Cap		\$750,000	\$20,000,000 For whole cast	1,000,000 on Loan-Outs	\$50,000 NR BTL	None
Can Loan Out qualify?		Yes	Yes	Yes	Yes	Yes
State Tax withheld?		No	Yes 4.9%	Yes	No	No
State Registered?		No	Yes	Yes	Yes	Yes
Vendor State Registered?		Yes	Yes	Yes	Yes	Yes
CPA Audit Required?		Yes	Yes for \$5M+ of credit	No	No	No
Sales Tax Exemption?	No	No	No Sales Tax in OR	Yes	No	
Special Requirements and restrictions to receive incentive		<p><b>CURRENTLY UNFUNDED:</b> Decision to refund pushed to 06/2017</p>	<p>Vendors must have NM office</p> <p>1. Only actors / stunt performers qualify &amp; must have NM loan out company</p>	<p>2. +6.2% for wages are subject to OR withholding.</p>	<p>3. Under special conditions must contribute H&amp;R payments thru union agreements or private insurance plans for non-union workers. PA's and Extras do not qualify.</p> <p>15% for N/R BTL with 85% of WA residents</p>	<p>4. \$200K remaining as of 09/16. Not planning to refund.</p>
url/Website:	www.	nevadafilm.com	nmfilm.com	oregonfilm.org	washingtonfilmworks.org	filmwyoming.com

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