



## GEORGIA FILM & TELEVISION ENTERTAINMENT INCENTIVES

### GEORGIA OFFERS FINANCIAL TOOLS TO SAVE

The Georgia Entertainment Industry Investment Act grants an income tax credit of 30 percent to qualified productions.

- 20 percent base transferable tax credit
- 10 percent Georgia Entertainment Promotion (GEP) uplift can be earned by including an embedded Georgia logo on approved projects and a link to <http://www.tourgeorgiafilm.com> on the promotional website
- \$500,000 minimum spend to qualify
- No limits or caps on Georgia spend, no sunset clause
- Both resident and non-resident workers' payrolls and standard fringes qualify
- No salary cap on individuals paid by 1099, personal service contract or loan out. Payments made to a loan out company will require six percent Georgia income tax withheld
- Production expenditures must be made in Georgia to qualify
- Travel and insurance qualify if purchased through a Georgia agency or company
- Original music scoring eligible for projects produced in Georgia qualify
- Post production of Georgia-filmed movies and television projects qualify
- Development costs, promotion, marketing, and story right fees do not qualify



### 20 PERCENT TAX CREDIT CERTIFICATION

To be eligible for the 20 percent transferable tax credit, the Georgia Department of Economic Development must certify the production. For live action film, television, commercial and music video projects, certification will be through the Georgia Film, Music & Digital Entertainment Office. Applications should be submitted with a current shooting script, music video lyrics sheet and story synopsis (if applicable for each project). Certification may be applied for within 90 days of the start of principal photography. In most instances, projects will be reviewed and certified quickly, although some applications may require additional information.

### 10 PERCENT GEORGIA ENTERTAINMENT PROMOTION (GEP) LOGO UPLIFT CERTIFICATION

A separate application must also be completed to be considered for the Georgia Entertainment Promotion (GEP) uplift, which is an additional 10 percent uplift earned for approved projects that include an embedded Georgia logo within the end credits before the below-the-line crew credit roll in the finished product and include a link to <http://www.tourgeorgiafilm.com> on the promotional website. This GEP uplift is available for feature films, television series, pilots, television movies, music videos.



### EASY STEPS TO BE CERTIFIED


**Feature films, television pilots, television series and MOW must:**

- a) complete the project certification application
- b) attach a final shooting script
- c) complete the "Georgia Entertainment Promotion" application

**For music videos:**

- a) a finished project must be submitted to the Georgia Film, Music & Digital Entertainment Office for consideration
- b) complete the "Georgia Entertainment Promotion" application

\*Commercials are not eligible for the 10 percent GEP uplift.



The GEP tax credit uplift will be allowed for projects which the Georgia Department of Economic Development (GDEcD) has determined will create valuable promotions that will enhance the State's brand. GDEcD will review applications and will notify the applicant of the decision. If the GEP application is approved, the Georgia Department of Economic Development will provide all necessary copies of the conformed logo for inclusion in the project at no cost to the applicant.

## CALCULATE YOUR SAVINGS AND FILE

Once the production is certified, the production company will receive a certification letter from the Georgia Department of Economic Development to be attached to its Georgia income tax return. The letter will indicate whether the tax credit will be awarded at the 20 percent or 30 percent level, based on approval of the Georgia Entertainment Promotion. Please attach the letter, a detailed breakdown of expenditures to prove the base investment of \$500,000 has been met, a list of employees with Social Security numbers and Georgia wages and completed Georgia Department of Revenue's (DOR) FORM IT-FC to the tax return to claim the film tax credit. The credit can be claimed once the investment requirement has been met and return filed.

### Qualified Production Services and materials

- Only those qualified materials or services purchased, rented or leased in Georgia will be eligible
- All resident and nonresident labor for the time worked in Georgia
- Payroll up to \$500,000 per person, per production if paid by W2; no cap if workers paid by 1099 or by personal services contract or are working as a loan out
- Payments made to a loan out company will require 6 percent Georgia income tax withheld

Items eligible for the tax credit when rented or published through a qualified Georgia vendor include, but are not limited to:

- Camera equipment, supplies and accessories
- Motion picture film and videotape stock
- Digital discs, masters and hard drives
- Lighting and Grip equipment, including gels, bulbs and lamps
- Stage and studio equipment rentals
- Cranes, booms, dollies and jibs, camera cars and picture cars
- Electric stands, cables and wires
- Generators used for lighting and stage equipment, fuel and cables
- Sound recording equipment
- Costumes, props, scenery and materials to construct them
- Special effects supplies, equipment and services
- Design services, materials and equipment
- Drafting equipment and supplies
- Heating and air conditioning equipment used on set
- Animation equipment and services
- Computer hardware, software, graphic equipment and services
- Motor vehicle rentals, leases or purchases that are exclusively used on production
- Equipment and supplies for dubbing, mixing, editing and conforming
- Film processing and color correction services
- Computer graphics services
- Film, digital, or tape editing and related service
- Photography on the set used in the film
- Fabrication, printing or production of scripts, costumes, wardrobes, props, scenery or special effects
- Hotel rooms and lodging
- Airfare from home state to production and return
- Catered food and beverage
- Office supplies, furniture
- Rental of production office space and stage space
- Craft Service
- Shipping to and from the production
- Location fees and location supplies
- Insurance and bonding
- Sound recordings used in feature films, series, pilots or movies for television (including motion picture soundtracks) produced entirely in the State of Georgia



To review the rules and regulations that apply to the Georgia Entertainment Industry Investment Act or to download an application, please visit [Georgia.org/FMDE](http://Georgia.org/FMDE).