



CABINET FOR ECONOMIC DEVELOPMENT

Andy Beshear
GOVERNOR

Old Capitol Annex
300 West Broadway
Frankfort, Kentucky 40601

Jeff Noel
SECRETARY

MEMORANDUM

TO: KFLC Members

FROM: Kylee Palmer, Deputy Commissioner
Department for Financial Services *KP*

DATE: August 22, 2025

SUBJECT: KFLC Regular Meeting

The Kentucky Film Leadership Council's special council meeting is scheduled for **August 28, 2025**, at 3:00 p.m. (ET) through both in person attendance and video conference. The primary location for the meeting where all members can be seen and heard and the public may attend in accordance with KRS 61.826 and 61.810 will be in COT Conf Room MUB547CE on the 5th floor at the Cabinet for Economic Development, Mayo Underwood Building, 500 Mero Street in Frankfort. While participants, media and members of the public may attend the board meeting in person at the primary location, attendees are also encouraged to join the meeting virtually and can access the video teleconference at the following link:

<https://us02web.zoom.us/j/85633029351>

If you have any questions, please feel free to contact our office at any time.

KENTUCKY FILM LEADERSHIP COUNCIL
AGENDA
August 28, 2025

PRIMARY LOCATION:

Where all members can be seen and heard and the public may attend in accordance with KRS 61.826 & 61.840

COT Conference Room MUB 547CE

Mayo Underwood Building

500 Mero Street

Frankfort, Kentucky

ALSO AVAILABLE VIA ZOOM:

<https://us02web.zoom.us/j/85633029351>

Call to Order

Notification of Press

Roll Call

Opening Comments

Minutes

Minutes from August 7, 2025 KFLC Special Meeting

Report

Monitoring Report

Subcommittee Reports

Guidelines Subcommittee

New Business

| | | |
|-------------------------------|--|-------------------|
| Frontier Lives LLC | Edmonson, Jefferson, Powell | Brennan Tucker |
| Wellness Trails LLC | Fayette, Harlan, Jefferson, Lewis, McCracken, Pike, Powell, Rowan | Brennan Tucker |
| Black Reins LLC | Fayette, Franklin, Jefferson | Breanna Dolan |
| Kentucky Lifestyle Series LLC | Hopkins | Tim Bates |
| Real GW Movie LLC | Hopkins | Tim Bates |
| GR Film Slate 3 LLC | Hopkins | Tim Bates |
| Unwritten LLC | Daviess, Hopkins | Tim Bates |
| Spring Will Come Again LLC | Daviess | Joseph Gearon |
| Bourbon Set, LLC | Jefferson | Joseph Gearon |
| LawNewz, Inc. | Fayette, Letcher, Pulaski | Joseph Gearon |
| Jigsaw Productions, LLC | Jefferson | Peyton McElmurray |
| Airways Productions, LLC | Fayette | Cody Pennington |

Other Business

307 KAR 1:080E Comments

Matt Wingate

Adjournment

**KENTUCKY FILM LEADERSHIP COUNCIL
SPECIAL MEETING
THURSDAY, AUGUST 7, 2025
MINUTES**

A special meeting of the Kentucky Film Leadership Council (KLFC) convened at 3:02 p.m. on Thursday, August 7, 2025, through both in person attendance and video conference. The primary location for the meeting where all members could be seen and heard and the public was able to attend in accordance with KRS 61.826 and 61.840 was the Conference Room at 500 Mero Street, Mayo-Underwood Bldg, 5th Fl, Frankfort, Kentucky. While participants, media and members of the general public were able to attend the council meeting in person at the primary location, space was limited, and attendees were encouraged to join the meeting virtually and provided a link for a video teleconference.

CALL TO ORDER AND ROLL CALL

Soozie Eastman, Chairperson of KFLC, called the meeting to order and verified press notification. Molly Lancaster called the roll.

MEMBERS PRESENT

Soozie Eastman, Misdee Wrigley Miller, Jeremy Winton, Steve Zahn, Secretary Jeff Noel, Secretary Lindy Casebier and Secretary Jamie Link.

MEMBERS ABSENT

None

OTHERS PRESENT

Kylee Palmer, Shannon MacDonald, Chad Zimlich, Joseph Gearon, Nasim Moula, Ashiq Zaman, Cody Pennington, Jason Harley, Brennan Tucker, Tim Bates, Andrew Osborne, Peyton McElmurray, Casadi Bramer, Breanna Dolan, Gabrielle McGee, Raven Aiken, Sara Fontaine (502 Film Office), Mary Jackson (CPE), Lisa Brin (FilmLEX Lead), Bryan Houston, Kristi Kilday, Gregory Schroeder.

APPROVAL OF MINUTES

A motion was introduced by Soozie Eastman to approve the minutes of the Kentucky Film Leadership Council special working group meeting held on Thursday, July 24, 2025. Misdee Wrigley Miller made the motion and was seconded by Secretary Jeff Noel. The motion carried without opposition.

SUBCOMMITTEE REPORTS

The three subcommittees presented reports to the full Council following small meetings that were held the previous week.

Vision/Mission Subcommittee

Misdee Wrigley Miller, Soozie Eastman and Jeff Noel met on Wednesday, August 6, to formulate both a comprehensive mission and vision statement for the KFLC. The language of the proposed statement was, as follows:

"Kentucky Film Leadership Council Mission Statement"

The Kentucky Film Leadership Council is dedicated to fostering a vibrant and sustainable entertainment industry in the Commonwealth. Our mission is to promote the state as a premier destination for production by offering robust tax incentives, building and supporting local talent, attracting diverse productions, and showcasing Kentucky's unique landscapes. Through collaboration, education, and advocacy, we will drive economic growth, create opportunities for communities and individuals alike, while celebrating the art of storytelling to continually develop world renowned infrastructure across our production-friendly state.

Kentucky Film Leadership Council Vision Statement

The Kentucky Film Leadership Council vision is to position Kentucky as a leading hub for innovative entertainment production, where storytellers, artists, and communities collaborate to drive economic prosperity, cultural growth, and deeper appreciation of the Commonwealth."

All comments were supportive. Soozie Eastman introduced a motion to accept the proposed statement. Secretary Lindy Casebier moved; Secretary Jeff Noel seconded the motion. The motion carried without opposition.

Executive Director Search Subcommittee

Soozie Eastman, Secretary Link and Secretary Noel met on Wednesday, August 6, to discuss the draft Executive Director Position Posting as presented by Soozie Eastman. After review and open discussion with the KFLC members, it was decided to modify as follows:

- Full time work week corrected to 37.5 from 40 hrs/week
- Remove yellow highlighting to emphasize open discussion – no change
- List a probationary period of six-months

The posting will remain open for up to ninety (90) days, or until we select/hire a candidate. After the first twenty-one (21) days, KFLC can begin to screen and interview any candidates. The posting will be distributed on many employment sites and on the CED website for ease of review. All interested candidate's resumes will be collected by Shannon MacDonald.

Soozie Eastman proposed to create a subcommittee to review the incoming resumes for consideration. Proposed members include

- Soozie Eastman
- Misdee Wrigley Miller
- Steve Zahn

Soozie Eastman introduced a motion to accept the Executive Director Posting. Jeremy Winton moved; Secretary Jeff Noel seconded the motion. The motion carried.

Guidelines Subcommittee

Jeremy Winton, Misdee Wrigley Miller, and Steve Zahn presented a draft set of topics for discussion related to potential programmatic changes moving forward. There was extensive discussion on the topics as they were presented. Specifically, topics were changing the program's incentive caps, following industry standards on budgeting, prioritization during the project ranking process, including training partnerships, required levels of funding, administrative fees, documentation required in the application process, and treatment of previously committed funding for projects that elect to no longer proceed. The members of the Guidelines Subcommittee requested a second meeting with Chad Zimlich and Matt Wingate to clarify potential proposed changes to the current KEI Program guidelines and to create proposed comments to the KEI Program's administrative regulations through the notice and comment process. The Guidelines Subcommittee will present proposals at the August 28 KFLC meeting for consideration/approval.

Soozie Eastman introduced a motion to replace Steve Zahn with Soozie Eastman on the Guidelines Subcommittee due to Steve's extensive travel commitments. Misdee Wrigley Miller moved; Jeremy Winton seconded the motion. The motion carried.

NEW BUSINESS

Kylee Palmer presented the KEI Program "cap summary," which identified the number of approved projects and approved incentives Year-to-Date, along with the remaining balance and number of proposed projects for the current month.

The following projects were presented for consideration by the KFLC:

1. Sunshine Films Florida LCC, production in Jefferson County, presented by Cody Pennington

Soozie Eastman introduced a motion to approve the project. Misdee Wrigley Miller moved; Secretary Jamie Link seconded the motion. The motion carried.

Jeremy Winton disclosed a financial interest in GR Film Slate 1, LLC and GR Film Slate 5, LLC, in accordance with the KFLC Bylaws, and refrained from participating in discussions relating to or taking any action on those projects. Jeremy Winton left the room during these discussions.

2. GR Film Slate 1 LLC, production in Hopkins County, presented by Tim Bates

Misdee Wrigley Miller inquired as to the overall budget for the project, which was noted as post-production only. Misdee Wrigley Miller also inquired as to the nature of the project. Kristi Kilday, on behalf of GR Film Slate 1, LLC, was present at the meeting and discussed the nature of the project being archival footage utilized to create 13 episodes of a true crime television series. Secretary Noel inquired whether the archival footage was shot in Kentucky. Kristi Kilday identified that the footage was not made in Kentucky but was shot in various locations throughout the world, and related to archival footage in the true crime genre.

Soozie Eastman introduced a motion to approve the project. Steve Zahn moved; Secretary Jeff Noel seconded. The motion carried with abstain.

3. GR Film Slate 5 LLC, production in Hopkins County, presented by Tim Bates

Soozie Eastman introduced a motion to approve the project. Secretary Jeff Noel moved to approve; Steve Zahn seconded. The motion carried with abstain.

Jeremy Winton returned to the meeting to discuss the remaining projects.

4. Frontier Lives LLC, production in Edmonson, Jefferson, and Powell counties, presented by Brennan Tucker

Brennan Tucker identified that a page of the budget needed to be substituted and reprinted for the Council's consideration of the project. After discussion of Wellness Trails, LLC, below, the Council returned to this topic to discuss the project.

Additional questions regarding the production were discussed. Soozie Eastman made a motion to table consideration of the project, requesting the documentation outlined below. Misdee Wrigley Miller seconded the motion. The motion carried.

5. Wellness Trails LLC, production in several counties, presented by Brennan Tucker

Additional questions regarding the production were discussed. Soozie Eastman introduced a motion to table consideration of the project, requesting the documentation outlined below. Secretary Noel made the motion; Misdee Miller Wrigley seconded the motion. The motion carried.

The KLFC identified the following items requested to be provided for the tabled projects:

- Additional forms of proof of funding (bank statements, contracts, etc.)
- Plans/documentation for distribution
- Deal memos (agreements between key personnel and the applicant)
- Detailed, episode-by-episode synopsis and involved/committed talent
- Descriptive breakdown of budget
- Explanation of production timing – Both projects seem to use the same key personnel, such as the DP

The KLFC's next regular scheduled meeting is August 28, 2025.

ADJOURNMENT

Secretary ~~Lindy Casebier~~ made a motion to adjourn. The motion was seconded by Misdee Wrigley Miller. The motion passed without opposition.

Soozie Eastman, Chair
Kentucky Film Leadership Council

**Kentucky Entertainment Incentive (KEI) Projects
Calendar Year 2025**

| | |
|---|-----------|
| KFLC Meeting date | 8/28/2025 |
| Total Projects Approved Calendar Year-to-Date | 47 |
| Number of Proposed Projects for Current Month | 8 |

Motion Picture or Entertainment Production / Continuous Film Production

| | |
|--|----------------------------|
| Calendar Year Cap | \$75,000,000 |
| Approved Calendar Year-to-Date | \$58,114,055 |
| Balance Available for Current Month | \$16,885,945 |
| Proposed Approval for Current Month | <u>\$3,490,006</u> |
| Balance Available for Remainder of Calendar Year | <u><u>\$13,395,939</u></u> |

Kentucky Film Leadership Council's Proposed Comments for 307 KAR 1:080E and 1:080 – Kentucky Entertainment Incentive Program (effective after July 1, 2025)

Comment 1: The Kentucky Film Leadership Council finds it appropriate to soften the prohibition on qualifying payroll expenditures paid to producers with a financial interest in the approved company, as found in Section 2(2). In lieu of prohibition, the Council suggests that, in order for an approved company to receive incentives based upon salaries paid to above-the-line production crew with a financial interest in the approved company, the financial interest be disclosed and accompanied by supporting documentation, to the Council's and Cabinet's satisfaction, demonstrating the payroll expenditure was reasonable within market rates.

Comment 2: The Kentucky Film Leadership Council finds it appropriate to include a general requirement that applicants demonstrate overall budgets, including payroll expenditures and other expenditures, are reasonable within market rates.

Comment 3: The Kentucky Film Leadership Council finds it appropriate to remove the limitation on the total annual amount of incentive awards able to be received by any single approved company found in Section 5(1) because of the current lack of diversity of potential approved companies.

Comment 4: The Kentucky Film Leadership Council finds it appropriate to change the limitation on the monthly approved incentives found in Section 5(2) from ten percent (10%) of the total annual tax credit cap to ten million dollars (\$10,000,000) of incentive allocations per month to allow the Council more flexibility to allocate these funds earlier in the year. In addition, allow the Council the ability to commit more than this cap in a month in the event a well-scoring project's anticipated qualifying expenditures and payroll expenditures exceeds this amount.

Comment 5: The Kentucky Film Leadership Council finds it appropriate to strengthen the proof of funding requirements throughout the regulation, requiring at least 50% of the project funding to be committed as demonstrated through bonds, payroll statements, bank statements, or financing and funding contracts. The Council likewise recommends, in the event the project is reliant upon a commitment letter, applicants must demonstrate 25% of committed funds in an escrow account, along with presenting a corresponding balance sheet or letter from an accredited financial institution, attorney, or accountant holding the funds.

Comment 6: The Kentucky Film Leadership Council recommends the Kentucky Cabinet for Economic Development reduce the weight given to whether a project has a

distribution contract and, instead, include within the economic analysis in Section 6 the following analyses:

1. Whether the project is fully funded;
2. What percentage of the project's overall spend will be in Kentucky;
3. The number of employed Kentucky residents compared to the total crew;
4. The ratio of total amount of incentives sought compared to the number of Kentucky-based below-the-line production crew members employed (dollar-per-Kentucky-job number);
5. The percentage of incentives sought attributable to non-Kentucky-based production crew members; and
6. Whether the production offers one or more training programs to build a Kentucky crew base. These programs should be associated with: (1) an accredited Kentucky educational institution; (2) a local trade association; or (3) a regional educational or trade association.

Comment 7: The Kentucky Film Leadership Council finds it appropriate to request additional information from applicant companies, including:

1. plans and related documentation regarding distribution;
2. deal memos between applicant companies and key personnel;
3. detailed episode-by-episode synopsis and committed talent;
4. detailed breakdowns of budgets, including all estimated line items used to support claimed qualifying payroll expenditures and qualifying expenditures; and
5. detailed explanation of timing of production in the event there are commonly held or related applicants with overlapping personnel.

**KENTUCKY FILM LEADERSHIP COUNCIL
KEI REPORT**

Date: August 28, 2025 **FI Number:** 119742
Approved Company: Frontier Lives LLC
Project Name: Frontier Lives
Counties Where Filming or Production Will Occur: Edmonson, Jefferson, Powell

Activity: Documentary

DFS Staff: B. Tucker

Project Description: Kentucky has always been a land of pioneers, and today, that spirit burns brighter than ever. Against a backdrop of rolling mountains and reclaimed coal mines, conservationists, biologists, and off-grid survivalists are rewriting the rules of coexistence with nature.

This project has an anticipated Kentucky production start date of October 1, 2025 and an anticipated production end date of December 15, 2025.

Anticipated Qualifying Project Expenditures:

| | Enhanced Incentive County Expenditures | Other County Expenditures | Total Expenditures |
|--|---|--------------------------------------|---------------------------|
| KY Resident, Above-the-line Production Crew | \$195,000 | \$805,000 | \$1,000,000 |
| Non-KY Resident, Above-the-line Production Crew | \$135,000 | \$180,000 | \$315,000 |
| KY Resident, Below-the-line Production Crew | \$150,000 | \$350,000 | \$500,000 |
| Non-KY Resident, Below-the-line Production Crew | \$0 | \$133,000 | \$133,000 |
| Total Qualifying Payroll Expenditures | \$480,000 | \$1,468,000 | \$1,948,000 |
| Total Qualifying Non-payroll Expenditures | \$219,200 | \$808,000 | \$1,027,200 |
| TOTAL | \$699,200 | \$2,276,000 | \$2,975,200 |

Minimum Required Qualifying Project Expenditures: \$10,000

Anticipated Production Crew:

| | Kentucky Resident Crew Members | Non-Kentucky Resident Crew Members | Total Production Crew Members |
|--------------------------------------|---|---|--|
| Above-the-line Production Crew | 18 | 12 | 30 |
| Below-the-line Production Crew | 45 | 6 | 51 |
| Total Production Crew Members | 63 | 18 | 81 |

Ownership (20% or more):

Ubik Group 100%

Other State Participation:

| <u>Date</u> | <u>Program</u> | <u>Status</u> | <u>Amount</u> |
|-------------|----------------|---------------|---------------|
|-------------|----------------|---------------|---------------|

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:

| |
|------------------|
| \$985,270 |
|------------------|

**KENTUCKY FILM LEADERSHIP COUNCIL
KEI REPORT**

Date: August 28, 2025 **FI Number:** 119741
Approved Company: Wellness Trails LLC
Project Name: Wellness Trails: Discovering Health in Kentucky's Outdoors
Counties Where Filming or Production Will Occur: Fayette, Harlan, Jefferson, Lewis, McCracken, Pike, Powell, Rowan

Activity: Television Program

DFS Staff: B. Tucker

Project Description: Join Wellness Trails on a 20 episode season of classes and trips with some of the leading health experts, dietitians, yoga instructors, climbers, kayak guides, and more as they give insights into their lives and practices in the most outdoor scenic settings in the state of Kentucky. This show aims to bring familiarity to the natural landscapes of Kentucky while inviting audiences of all ages to explore new health practices and improve their wellness with a trip to the outdoors.

This project has an anticipated Kentucky production start date of October 1, 2025 and anticipated production end date of May 1, 2026.

Anticipated Qualifying Project Expenditures:

| | Enhanced Incentive County Expenditures | Other County Expenditures | Total Expenditures |
|--|---|--------------------------------------|---------------------------|
| KY Resident, Above-the-line Production Crew | \$700,000 | \$1,570,000 | \$2,270,000 |
| Non-KY Resident, Above-the-line Production Crew | \$225,000 | \$195,000 | \$420,000 |
| KY Resident, Below-the-line Production Crew | \$750,000 | \$1,268,000 | \$2,018,000 |
| Non-KY Resident, Below-the-line Production Crew | \$0 | \$30,000 | \$30,000 |
| Total Qualifying Payroll Expenditures | \$1,675,000 | \$3,063,000 | \$4,738,000 |
| Total Qualifying Non-payroll Expenditures | \$227,500 | \$585,000 | \$812,500 |
| TOTAL | \$1,902,500 | \$3,648,000 | \$5,550,500 |

Minimum Required Qualifying Project Expenditures: \$125,000

Anticipated Production Crew:

| | Kentucky Resident Crew Members | Non-Kentucky Resident Crew Members | Total Production Crew Members |
|--|-----------------------------------|--|----------------------------------|
| Above-the-line Production Crew | 30 | 8 | 38 |
| Below-the-line Production Crew | 65 | 0 | 65 |
| Total Production Crew Members | 95 | 8 | 103 |

Ownership (20% or more):

Ubik Group 100%

Other State Participation:

| <u>Date</u> | <u>Program</u> | <u>Status</u> | <u>Amount</u> |
|--------------------------------------|----------------|---------------|--------------------|
| TOTAL ELIGIBLE TAX INCENTIVE AMOUNT: | | | \$1,902,175 |

**KENTUCKY FILM LEADERSHIP COUNCIL
KEI REPORT**

Date: August 28, 2025 **FI Number:** 120062
Approved Company: Black Reins LLC
Project Name: Black Reins
**Counties Where Filming
or Production Will Occur:** Fayette, Franklin, and Jefferson

Activity: Documentary
DFS Staff: B. Dolan
Project Description: Black Reins LLC is producing the documentary titled "Black Reins."

Where dust meets determination, history is being written at Kentucky State University - the first HBCU to offer athletic scholarships for rodeo. With no arena, no facilities, and all odds against them, a group of fearless Black cowboys and cowgirls are saddling up to change the game forever.

Production is set to being as early as September 1, 2025 and it anticipated to end by September 1, 2026.

Anticipated Qualifying Project Expenditures:

| | Enhanced Incentive County Expenditures | Other County Expenditures | Total Expenditures |
|--|---|--------------------------------------|---------------------------|
| KY Resident, Above-the-line Production Crew | \$0 | \$1,779,000 | \$1,779,000 |
| Non-KY Resident, Above-the-line Production Crew | \$0 | \$650,000 | \$650,000 |
| KY Resident, Below-the-line Production Crew | \$0 | \$2,302,000 | \$2,302,000 |
| Non-KY Resident, Below-the-line Production Crew | \$0 | \$354,000 | \$354,000 |
| Total Qualifying Payroll Expenditures | \$0 | \$5,085,000 | \$5,085,000 |
| Total Qualifying Non-payroll Expenditures | \$0 | \$2,313,000 | \$2,313,000 |
| TOTAL | \$0 | \$7,398,000 | \$7,398,000 |

Minimum Required Qualifying Project Expenditures: \$10,000

Anticipated Production Crew:

| | Kentucky Resident Crew Members | Non-Kentucky Resident Crew Members | Total Production Crew Members |
|--------------------------------------|---|---|--|
| Above-the-line Production Crew | 30 | 26 | 56 |
| Below-the-line Production Crew | 85 | 8 | 93 |
| Total Production Crew Members | 115 | 34 | 149 |

Ownership (20% or more):

Ubik Group 100%

Other State Participation: None**TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:****\$2,423,450**

**KENTUCKY FILM LEADERSHIP COUNCIL
KEI REPORT**

Date: August 28, 2025 **FI Number:** 120042
Approved Company: Kentucky Lifestyle Series LLC
Project Name: Kentucky Lifestyle Series
**Counties Where Filming
or Production Will Occur:** Hopkins

Activity: Television Program

DFS Staff:

DFS Staff: T. Bates

Project Description: Kentucky Lifestyle Series LLC is producing the television program titled "Kentucky Lifestyle Series."

Kentucky Lifestyle Series is an immersive television docu-series that takes viewers on a dynamic ride through the heart and soul of the Bluegrass State. Rich in tradition, innovation, and unmistakable character, the series paints a cinematic portrait of modern Kentucky — a place where heritage meets horsepower, craftsmanship meets creativity, and community thrives in every corner.

Production is set to begin as early August 28, 2025 and is anticipated to end by December 31, 2025.

Anticipated Qualifying Project Expenditures:

| | Enhanced Incentive County Expenditures | Other County Expenditures | Total Expenditures |
|--|---|--------------------------------------|---------------------------|
| KY Resident, Above-the-line Production Crew | \$24,000 | | \$24,000 |
| Non-KY Resident, Above-the-line Production Crew | | | \$0 |
| KY Resident, Below-the-line Production Crew | \$228,000 | | \$228,000 |
| Non-KY Resident, Below-the-line Production Crew | \$24,000 | | \$24,000 |
| Total Qualifying Payroll Expenditures | \$276,000 | \$0 | \$276,000 |
| Total Qualifying Non-payroll Expenditures | \$282,000 | | \$282,000 |
| TOTAL | \$558,000 | \$0 | \$558,000 |

Minimum Required Qualifying Project Expenditures: \$125,000

Anticipated Production Crew:

| | Kentucky Resident Crew Members | Non-Kentucky Resident Crew Members | Total Production Crew Members |
|--|---|---|--|
| Above-the-line Production Crew | 1 | 0 | 1 |
| Below-the-line Production Crew | 6 | 1 | 7 |
| Total Production Crew Members | 7 | 1 | 8 |

Ownership (20% or more):

Goldenrod Film and Television

100%

Other State Participation:DateProgramStatusAmount

None

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**\$195,300**

**KENTUCKY FILM LEADERSHIP COUNCIL
KEI REPORT**

Date: August 27, 2025 **FI Number:** 120044
Approved Company: Real GW Movie LLC
Project Name: The Real George Washington
Counties Where Filming or Production Will Occur: Hopkins

Activity: Feature-length Film

DFS Staff:

DFS Staff: T. Bates

Project Description: Real GW Movie LLC is producing the feature-length Film titled "The Real George Washington."

When a 12-year-old boy's prayer to find someone to portray George Washington for his town's America 250 celebration is answered in an unimaginable way, the real George Washington is transported through time to 2026 Kentucky.

Production is set to begin as early August 28, 2025 and is anticipated to end by December 31, 2025.

Anticipated Qualifying Project Expenditures:

| | Enhanced Incentive County Expenditures | Other County Expenditures | Total Expenditures |
|--|---|--------------------------------------|---------------------------|
| KY Resident, Above-the-line Production Crew | \$19,077 | | \$19,077 |
| Non-KY Resident, Above-the-line Production Crew | \$294,055 | | \$294,055 |
| KY Resident, Below-the-line Production Crew | \$35,125 | | \$35,125 |
| Non-KY Resident, Below-the-line Production Crew | \$41,300 | | \$41,300 |
| Total Qualifying Payroll Expenditures | \$389,557 | \$0 | \$389,557 |
| Total Qualifying Non-payroll Expenditures | \$596,850 | | \$596,850 |
| TOTAL | \$986,407 | \$0 | \$986,407 |

Minimum Required Qualifying Project Expenditures:

Anticipated Production Crew:

| | Kentucky Resident Crew Members | Non-Kentucky Resident Crew Members | Total Production Crew Members |
|--------------------------------------|---|---|--|
| Above-the-line Production Crew | 14 | 8 | 22 |
| Below-the-line Production Crew | 9 | 7 | 16 |
| Total Production Crew Members | 23 | 15 | 38 |

Ownership (20% or more):

Goldenrod Film & Television 100%

Other State Participation:

| <u>Date</u> | <u>Program</u> | <u>Status</u> | <u>Amount</u> |
|-------------|----------------|---------------|---------------|
| None | | | |

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:

| |
|------------------|
| \$345,242 |
|------------------|



**KENTUCKY FILM LEADERSHIP COUNCIL
KEI REPORT**

Date: August 28, 2025 **FI Number:** 120034
Approved Company: GR Film Slate 3 LLC
Project Name: Out Of Silence Season 1 (Episode 3-6)
Counties Where Filming or Production Will Occur: Hopkins

Activity: Television Program

DFS Staff:

DFS Staff: T. Bates

Project Description: GR Film Slate 3 LLC is producing the television program titled "Out of Silence Season 1 (Episode 3-6)".

The episodes from Out of Silence revolve around Ron Wyatt, a lone astronaut aboard a malfunctioning space station. In Episode 3, Ron struggles with unsettling messages and hallucinations as he tries to make sense of strange occurrences on the station. As he faces eerie encounters and increasingly distorted realities, he begins questioning his existence and the true purpose of his mission. Each episode plays on themes of isolation, identity, and existential crisis as Ron's reality distorts, revealing the terrifying implications of his mission and his existence.

Production set to begin August 28, 2025 and wrap November 30, 2025

Anticipated Qualifying Project Expenditures:

| | Enhanced Incentive County Expenditures | Other County Expenditures | Total Expenditures |
|--|---|--------------------------------------|---------------------------|
| KY Resident, Above-the-line Production Crew | \$80,000 | | \$80,000 |
| Non-KY Resident, Above-the-line Production Crew | \$141,000 | | \$141,000 |
| KY Resident, Below-the-line Production Crew | \$106,000 | | \$106,000 |
| Non-KY Resident, Below-the-line Production Crew | \$0 | | \$0 |
| Total Qualifying Payroll Expenditures | \$327,000 | \$0 | \$327,000 |
| Total Qualifying Non-payroll Expenditures | \$750,000 | | \$750,000 |
| TOTAL | \$1,077,000 | \$0 | \$1,077,000 |

Minimum Required Qualifying Project Expenditures:

\$125,000

Anticipated Production Crew:

| | Kentucky Resident Crew Members | Non-Kentucky Resident Crew Members | Total Production Crew Members |
|--------------------------------------|--------------------------------|------------------------------------|-------------------------------|
| Above-the-line Production Crew | 8 | 8 | 16 |
| Below-the-line Production Crew | 16 | 0 | 16 |
| Total Production Crew Members | 24 | 8 | 32 |

Ownership (20% or more):

Goldenrod Film and Television 100%

Other State Participation:

| <u>Date</u> | <u>Program</u> | <u>Status</u> | <u>Amount</u> |
|-------------|----------------|---------------|---------------|
| None | | | |

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:

\$376,950

**KENTUCKY FILM LEADERSHIP COUNCIL
KEI REPORT**

Date: August 28, 2025 **FI Number:** 120037
Approved Company: Unwritten LLC
Project Name: Unwritten
Counties Where Filming or Production Will Occur: Daviess, Hopkins

Activity: Television Program

DFS Staff:

DFS Staff: T. Bates

Project Description: Unwritten LLC is producing the television program titled "Unwritten."

Unwritten: A Kentucky Journey is a compelling docu-series that delves into the lives of Kentucky's most influential figures who have shaped the cultural, political, and social fabric of the Bluegrass State. Through intimate interviews, archival footage, and immersive storytelling, the series uncovers the untold narratives of trailblazers, activists, artists, and everyday heroes whose legacies have left an indelible mark on Kentucky's history.

Production begins August 28, 2025 - Productions wraps November 30, 2025

Anticipated Qualifying Project Expenditures:

| | Enhanced Incentive County Expenditures | Other County Expenditures | Total Expenditures |
|--|---|--------------------------------------|---------------------------|
| KY Resident, Above-the-line Production Crew | | \$58,000 | \$58,000 |
| Non-KY Resident, Above-the-line Production Crew | | | \$0 |
| KY Resident, Below-the-line Production Crew | \$628,282 | \$14,500 | \$642,782 |
| Non-KY Resident, Below-the-line Production Crew | | \$58,000 | \$58,000 |
| Total Qualifying Payroll Expenditures | \$628,282 | \$130,500 | \$758,782 |
| Total Qualifying Non-payroll Expenditures | \$599,718 | \$145,000 | \$744,718 |
| TOTAL | \$1,228,000 | \$275,500 | \$1,503,500 |

Minimum Required Qualifying Project Expenditures:

\$125,000

Anticipated Production Crew:

| | Kentucky Resident Crew Members | Non-Kentucky Resident Crew Members | Total Production Crew Members |
|--|---|---|--|
| Above-the-line Production Crew | 1 | | 1 |
| Below-the-line Production Crew | 7 | 1 | 8 |
| Total Production Crew Members | 8 | 1 | 9 |

Ownership (20% or more):

Goldenrod Film and Television

100%

Other State Participation:DateProgramStatusAmount

None

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**\$516,075**

**KENTUCKY FILM LEADERSHIP COUNCIL
KEI REPORT**

Date: August 28, 2025 **FI Number:** 120063
Approved Company: Spring Will Come Again LLC
Project Name: Hadestown
Counties Where Filming or Production Will Occur: Daviess

Activity: National Touring Broadway Show

DFS Staff: J. Gearon

Project Description: Spring Will Come Again LLC is producing the national touring Broadway show titled "Hadestown."

Hadestown is a contemporary, musical retelling of the myth of Orpheus and Eurydice — a story of love, hope, and the strength of trust.

Production is set to begin as early October 6, 2025 and is anticipated to end by October 19, 2025.

Anticipated Qualifying Project Expenditures:

| | Enhanced Incentive County Expenditures | Other County Expenditures | Total Expenditures |
|--|---|--------------------------------------|---------------------------|
| KY Resident, Above-the-line Production Crew | | | \$0 |
| Non-KY Resident, Above-the-line Production Crew | | \$50,101 | \$50,101 |
| KY Resident, Below-the-line Production Crew | | | \$0 |
| Non-KY Resident, Below-the-line Production Crew | | \$128,735 | \$128,735 |
| Total Qualifying Payroll Expenditures | \$0 | \$178,836 | \$178,836 |
| Total Qualifying Non-payroll Expenditures | | \$182,284 | \$182,284 |
| TOTAL | \$0 | \$361,120 | \$361,120 |

Minimum Required Qualifying Project Expenditures: \$20,000

Anticipated Production Crew:

| | Kentucky Resident Crew Members | Non-Kentucky Resident Crew Members | Total Production Crew Members |
|--------------------------------|--------------------------------|------------------------------------|-------------------------------|
| Above-the-line Production Crew | | 21 | 21 |
| Below-the-line Production Crew | | 37 | 37 |
| Total Production Crew Members | 0 | 58 | 58 |

Ownership (20% or more):

Banana Cranberry LLC 100%

Other State Participation:

| <u>Date</u> | <u>Program</u> | <u>Status</u> | <u>Amount</u> |
|-------------|----------------|---------------|---------------|
| None | | | |

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:

\$108,336

**KENTUCKY FILM LEADERSHIP COUNCIL
KEI REPORT**

Date: August 28, 2025 **FI Number:** 120045
Approved Company: Bourbon Set, LLC
Project Name: Jim Gaffigan: A Bourbon Set
**Counties Where Filming
or Production Will Occur:** Jefferson

Activity: Television Program

DFS Staff: B. Tucker

Project Description: Bourbon Set, LLC is producing the television program titled "Bourbon Set."

Jim Gaffigan is currently developing a new comedy special with plans to film it at the Bomhard Theater in Louisville. The vision is to create a show that's not just about stand-up, but also about celebrating place, friendship, and the humor found in the finer -- and sometimes fuzzier -- details of bourbon life.

Production is set to begin as early September 1, 2025 and is anticipated to end by November 30, 2025.

Anticipated Qualifying Project Expenditures:

| | Enhanced Incentive County Expenditures | Other County Expenditures | Total Expenditures |
|--|---|--------------------------------------|---------------------------|
| KY Resident, Above-the-line Production Crew | \$0 | \$41,500 | \$41,500 |
| Non-KY Resident, Above-the-line Production Crew | \$0 | \$239,420 | \$239,420 |
| KY Resident, Below-the-line Production Crew | \$0 | \$224,000 | \$224,000 |
| Non-KY Resident, Below-the-line Production Crew | \$0 | \$17,250 | \$17,250 |
| Total Qualifying Payroll Expenditures | \$0 | \$522,170 | \$522,170 |
| Total Qualifying Non-payroll Expenditures | \$0 | \$315,013 | \$315,013 |
| TOTAL | \$0 | \$837,183 | \$837,183 |

Minimum Required Qualifying Project Expenditures: \$250,000

Anticipated Production Crew:

| | Kentucky Resident Crew Members | Non-Kentucky Resident Crew Members | Total Production Crew Members |
|--------------------------------|--------------------------------|------------------------------------|-------------------------------|
| Above-the-line Production Crew | 2 | 5 | 7 |
| Below-the-line Production Crew | 45 | 10 | 55 |
| Total Production Crew Members | 47 | 15 | 62 |

Ownership (20% or more):

Stuart B. Pollard 100%

Other State Participation:

| <u>Date</u> | <u>Program</u> | <u>Status</u> | <u>Amount</u> |
|-------------|----------------|---------------|---------------|
| None | | | |

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:

\$264,430

**KENTUCKY FILM LEADERSHIP COUNCIL
KEI REPORT**

Date: August 28, 2025 **FI Number:** 120075
Approved Company: LawNewz, Inc
Project Name: Killing in Kentucky Courtroom
Counties Where Filming or Production Will Occur: Fayette, Letcher, Pulaski

Activity: Documentary

DFS Staff: J. Gearon

Project Description: LawNewz, Inc is producing the documentary titled "Killing in Kentucky Courtroom."

Killing in the Kentucky Courthouse takes viewers beyond the headlines, exposing the dark truths behind one of the most shocking, real-life crimes in recent history. Through exclusive interviews and unseen evidence, this feature documentary reveals how a single whistleblower set off a chain of events that culminated in a cold-blooded killing.

Production is set to begin as early September 29, 2025 and is anticipated to end by May 1, 2026.

Anticipated Qualifying Project Expenditures:

| | Enhanced Incentive County Expenditures | Other County Expenditures | Total Expenditures |
|--|---|--------------------------------------|---------------------------|
| KY Resident, Above-the-line Production Crew | | | \$0 |
| Non-KY Resident, Above-the-line Production Crew | \$81,000 | \$9,000 | \$90,000 |
| KY Resident, Below-the-line Production Crew | \$102,150 | \$11,350 | \$113,500 |
| Non-KY Resident, Below-the-line Production Crew | | | \$0 |
| Total Qualifying Payroll Expenditures | \$183,150 | \$20,350 | \$203,500 |
| Total Qualifying Non-payroll Expenditures | \$240,458 | \$26,718 | \$267,176 |
| TOTAL | \$423,608 | \$47,068 | \$470,676 |

Minimum Required Qualifying Project Expenditures: \$20,000

Anticipated Production Crew:

| | Kentucky Resident Crew Members | Non-Kentucky Resident Crew Members | Total Production Crew Members |
|--|-----------------------------------|--|----------------------------------|
| Above-the-line Production Crew | | 2 | 2 |
| Below-the-line Production Crew | 8 | 0 | 8 |
| Total Production Crew Members | 8 | 2 | 10 |

Ownership (20% or more):

| | |
|------------------|-----|
| Keli Network Inc | 94% |
|------------------|-----|

Other State Participation:

| <u>Date</u> | <u>Program</u> | <u>Status</u> | <u>Amount</u> |
|-------------|----------------|---------------|---------------|
| None | | | |

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:

| |
|------------------|
| \$162,950 |
|------------------|

**KENTUCKY FILM LEADERSHIP COUNCIL
KEI REPORT**

Date: August 28, 2025 **FI Number:** 120058
Approved Company: Jigsaw Productions, LLC.
Project Name: Prank Call
Counties Where Filming or Production Will Occur: Jefferson

Activity: Feature-length Film
DFS Staff: P.McElmurray
Project Description: Jigsaw Productions, LLC is producing a feature-length film titled "Prank Call."

When a group of teenage boys spends their senior year pulling outrageous prank calls and documenting their antics on a newly won camcorder, but when a prank goes too far and targets the wrong person, the tables turn.

Production is set to begin as early as September 1, 2025, and is anticipated to end by February 28, 2026.

Anticipated Qualifying Project Expenditures:

| | Enhanced Incentive County Expenditures | Other County Expenditures | Total Expenditures |
|--|---|--------------------------------------|---------------------------|
| KY Resident, Above-the-line Production Crew | | \$780,000 | \$780,000 |
| Non-KY Resident, Above-the-line Production Crew | | \$203,239 | \$203,239 |
| KY Resident, Below-the-line Production Crew | | \$470,000 | \$470,000 |
| Non-KY Resident, Below-the-line Production Crew | | \$210,000 | \$210,000 |
| Total Qualifying Payroll Expenditures | \$0 | \$1,663,239 | \$1,663,239 |
| Total Qualifying Non-payroll Expenditures | | \$1,792,221 | \$1,792,221 |
| TOTAL | \$0 | \$1,663,239 | \$1,663,239 |

Minimum Required Qualifying Project Expenditures: \$125,000

Anticipated Production Crew:

| | Kentucky Resident Crew Members | Non-Kentucky Resident Crew Members | Total Production Crew Members |
|--------------------------------------|---|---|--|
| Above-the-line Production Crew | 8 | 23 | 31 |
| Below-the-line Production Crew | 23 | 12 | 35 |
| Total Production Crew Members | 31 | 35 | 66 |

Ownership (20% or more):

Wrigley Media Group

99%

Other State Participation:DateProgramStatusAmount

None

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**\$1,099,138**

**KENTUCKY FILM LEADERSHIP COUNCIL
KEI REPORT**

Date: August 28, 2025 **FI Number:** 120023
Approved Company: Airways Productions, LLC
Project Name: Nexus
Counties Where Filming or Production Will Occur: Fayette

Activity: Feature-length Film
DFS Staff: C. Pennington
Project Description: Airways Productions, LLC is producing the feature-length film titled, "Nexus".

The story follows a disappearance of Ana, an 18 year old woman, that coincides with a violent bank robbery in a quiet, Kentucky town. As the community's hope for finding Ana begins to waver, the clock ticks towards a deadly climax where every second could mean life or death.

Production is set to begin as early as October 1, 2025 and is anticipated to end by March 31, 2026.

Anticipated Qualifying Project Expenditures:

| | Enhanced Incentive County Expenditures | Other County Expenditures | Total Expenditures |
|---|---|--------------------------------------|---------------------------|
| KY Resident, Above-the-line Production Crew | \$0 | \$650,000 | \$650,000 |
| Non-KY Resident, Above- the-line Production Crew | \$0 | \$203,200 | \$203,200 |
| KY Resident, Below-the-line Production Crew | \$0 | \$330,000 | \$330,000 |
| Non-KY Resident, Below-the- line Production Crew | \$0 | \$174,000 | \$174,000 |
| Total Qualifying Payroll Expenditures | \$0 | \$1,357,200 | \$1,357,200 |
| Total Qualifying Non- payroll Expenditures | \$0 | \$1,605,000 | \$1,605,000 |
| TOTAL | \$0 | \$2,962,200 | \$2,962,200 |

Minimum Required Qualifying Project Expenditures: \$125,000

Anticipated Production Crew:

| | Kentucky Resident Crew Members | Non-Kentucky Resident Crew Members | Total Production Crew Members |
|--------------------------------------|---|---|--|
| Above-the-line Production Crew | 10 | 5 | 15 |
| Below-the-line Production Crew | 18 | 9 | 27 |
| Total Production Crew Members | 28 | 14 | 42 |

Ownership (20% or more):

Wrigley Media Group 99%

Other State Participation: None

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:

\$937,660



MOTION PICTURE ASSOCIATION

On behalf of the Motion Picture Association (MPA), and our member companies¹, we appreciate the opportunity to offer our comments on the proposed changes to the regulations for the Kentucky Entertainment Incentive Program for your consideration. All proposed amendments to the draft regulations are underlined in the following text. We appreciate your consideration of our comments and suggestions and are available to answer any questions at your convenience.

“Continuous Film Production” Designation

The MPA respectfully recommends additions to the draft regulations and/or administrative guidance that would clarify how productions can qualify under the “continuous film production” designation, and how the \$1MM per position limit in payroll expenditures would be administered. For example, it would be helpful to specify that the designation can include a series of episodes of a streaming or television production, or a series of separate feature films produced by the same production company or commonly owned companies that in the aggregate satisfy the \$10MM spending requirement and separately reach the \$1.5MM per production spend. In addition, the MPA recommends that the regulations specify an amount of minimum production days required across a season for an episodic series to qualify as a “continuous film production.” There may be instances where a particular episode will film in under 12 days, but the threshold should include total aggregate production days for the season, versus the individual days by episode.

The MPA recommends further that the draft regulations and/or administrative guidance provide flexibility for how a continuous film production that crosses two calendar years can meet the minimum spending requirement. For example, there may be a instance where a continuous film production has an aggregate budget of \$20MM but spends less than \$10MM in one calendar year. The regulations should make allowances for these instances so that productions are not unduly penalized when their physical production schedules cross over into a new calendar year.

Per Person Limit on Payroll Expenditures

The MPA respectfully requests clarification on the applicability of the per person limit on payroll expenditures to productions that are designated as continuous film productions. Specifically, for purposes of determining qualifying payroll expenditures of a television or streaming series that is designated a Continuous Film Production, can the limitation of \$1,000,000 in payroll expenditures per person paid to non-resident above-the-line production crew be applied per episode (versus total series budget) provided that the minimum requirements for a Continuous Film Production are otherwise satisfied?

Notably, applying the \$1MM per person limit for payroll expenditures per episode as opposed to the entire series would encourage episodic shows with larger budgets to film in the

¹ MPA member companies include: The Walt Disney Studios Motion Pictures; Netflix Studios, LLC; Paramount Pictures Corporation; Sony Pictures Entertainment Inc.; Universal City Studios LLC; Warner Bros. Entertainment Inc.; and Amazon Studios L.L.C.

Commonwealth. Accordingly, the MPA recommends that the regulations afford the flexibility provided in the statute as to how this limitation is applied.

For your consideration, below are recommended guidelines for episodic series under the “continuous film production” category.

For purposes of satisfying the requirements of a Continuous Film Production (KRS 154.61-010(7), a feature film, documentary, and individual episode of a television or streaming series shall qualify as a motion picture or entertainment production provided the production has a projected budget of a minimum of \$10,000,000 per calendar year, and each episode of the series has an average budget of at least \$1,500,000.

For purposes of determining Qualifying Payroll Expenditures of a television series that is a Continuous Film Production, the limitation of \$1,000,000 in payroll expenditures per person paid to above-the-line production crew that are not Kentucky residents shall apply per episode provided the minimum requirements for a Continuous Film Production are otherwise satisfied.

Economic Analysis

In order to ensure that applications are for legitimate professional productions in accordance with the policy objectives of the state, the MPA recommends that the regulations specify the types of distribution contracts that will be considered as part of the economic impact analysis for each application.

Under Section 6(2)(f) of the regulations, we suggest the following:

(f) the presence of a distribution contract *for theatrical release, a broadcast or cable television network or streaming service.*

We further recommend including continuous scripted series as a factor in ranking the applications as follows:

(3) The Cabinet shall then rank each application submitted under the program based upon the purposes set forth in KRS 154.61-020(l)(a) through (d). Ranking shall prioritize applications with more *continuous productions that are scripted series*, Kentucky-based jobs, employed Kentucky residents, and percentage of spend going to Kentucky-based vendors in relation to the total amount of proposed spend on a project or incentives sought by an eligible company.

Inclusion of Fringe Benefits and Per Diem as Qualifying Expenditures

Finally, the MPA respectfully recommends that the regulations and/or administrative guidance clarify that fringe benefits and per diem are included in the definition of qualifying expenditures for the purposes of the KEI. Fringe benefits and per diem are a part of the total compensation paid to employees in the production industry and the majority of states include these as permissible qualifying expenditures. Disqualifying these expenditures from the KEI would make

the Commonwealth an outlier and place it at a competitive disadvantage. For your reference, we've attached a copy of the Georgia Film Production Tax Credit General Guidelines.

Requirement to Identify Vendors on Daily Production Reports

The draft regulations require that persons or vendors providing services rendered on set be identified on the daily production reports or that the production provides other reasonable evidence that such services were rendered on set. This type of information is not typically listed on a daily production report and providing it will be an administrative burden with no tangible benefits.

The State of Georgia does require that non-resident vendors who are providing services at a filming site be identified in the daily production reports provided to the Department of Revenue as part of the audit process, and that withholding must be paid on those employees in order for those wages to be considered qualified expenditures. This compliance reporting is required because Georgia allows for the use of non-resident vendors at filming sites only.

In contrast, the KEI does not allow payments to non-resident vendors to qualify as qualified expenditures, whether or not they were performing services on a filming site, and any eligible KY vendors will be captured during the audit process. Consequently, we recommend that the requirement for vendors to be listed on the daily production report be removed.



GEORGIA FILM PRODUCTION TAX CREDIT
GENERAL GUIDELINES
March 15, 2023

The following chart represents expenditures that apply only to the film production portion of the Film Tax Credit codified in Code Section 48-7-40.26 (not to the interactive entertainment portion of the Film Tax Credit). This chart does not apply to the Postproduction Film Tax Credit (codified in Code Section 48-7-40.26A, effective January 1, 2018), or the Musical Tax Credit (codified in Code Section 48-7-40.33 effective January 1, 2018). Any qualified production expenditures claimed under the Postproduction Tax Credit or Musical Tax Credit are not eligible for the Film Tax Credit. The Georgia Department of Revenue has determined the expenditures listed herein are generally "directly used" in a qualified production activity, as defined by Georgia Regulation 560-7-8-.45, subject to the following overarching guidelines:

- 1 Actual facts and circumstances. The actual facts and circumstances of the transaction may change the determination.
- 2 All expenditures must meet any applicable Georgia Department of Economic Development rules included in Chapter 159-1-1.
- 3 Loan-out Companies. All payments to loan-out companies for services provided are subject to withholding rules unless the payment is for reimbursement of expenses that are not required to be included in the loan-out compensation.
- 4 Georgia Vendor requirement - Goods. All purchases and rentals of tangible personal property used in the production must be from a qualified Georgia Vendor as defined by Regulation 560-7-8-.45.
- 5 Georgia Vendor requirement - Services not at the filming site. All services that are not provided at the filming site must be provided by a Georgia vendor as defined by Regulation 560-7-8-.45 and can be included only to the extent the service is performed in Georgia.
- 6 Other expenses. Other expenses must meet any applicable statutory and regulatory requirements.

This chart is intended to provide a guideline regarding the qualification of certain expenditures incurred during the production of a project in Georgia. Not all potential qualified expenditures are listed and account numbers/categories are for example purposes only. Each production company may require a different numbering or categorization system for budgeting and accounting purposes.

| ABOVE THE LINE | | |
|----------------|--|--|
| 101-00 | STORY & RIGHTS | |
| | Storyboard | YES |
| | Copyright Fee | NO |
| | Story Rights | NO |
| 102-00 | WRITING | |
| | Assistants | YES |
| | Box Rentals - Writers | YES |
| | Editors & Consultants | YES |
| | Research | YES |
| | Script Timing | YES |
| | Writers Room | YES Only if in Georgia and for the preproduction and production (not development), regardless if room is on-set or off-set |
| | Clearance Fees | NO |
| | Fringes | YES Only for writing services that qualify [ies] |
| | Residuals/Royalties/Back End Payments etc. | NO |
| | Script Clearance Research | NO |
| 104-00 | PRODUCER & STAFF | |
| | Assistants | YES |
| | Associate Producers | YES |
| | Box Rentals | YES |
| | Executive Producer | YES |
| | Fringes | YES |
| | Line Producer | YES |
| | Private Security | YES |
| | Producer | YES |
| | Residuals/Royalties/Back End Payments etc. | NO |
| | Entertainment, morale, gifts, flowers, | NO |
| | Financing Costs | NO |
| | Wrap Party/Crew & Cast Gifts | NO |
| 105-00 | DIRECTOR & STAFF | |



GEORGIA FILM PRODUCTION TAX CREDIT
GENERAL GUIDELINES
March 15, 2023

| | | | |
|--------|---|-----|--|
| | Assistants | YES | |
| | Box Rentals | YES | |
| | Choreographer | YES | |
| | Dialogue Coach/Acting Coach | YES | |
| | Director | YES | |
| | Fringes | YES | |
| | Private Security | YES | |
| | Second Unit Director | YES | |
| | Technical Advisor | YES | |
| | Residuals/Royalties/Back End Payments etc. | NO | |
| | Entertainment, morale, gifts, flowers | NO | |
| 106-00 | TALENT & SUPPORT | | |
| | Box Rentals | YES | |
| | Daily/Weekly Players | YES | |
| | Dancers | YES | |
| | Fringes | YES | |
| | Guardian for Minor Cast Members | YES | |
| | Personal Trainers/Fitness/Chef | YES | |
| | Principal Cast | YES | |
| | Principal Talent Staff/Expenses | YES | |
| | Private Security | YES | |
| | Puppeteers | YES | |
| | Rehearsals | YES | |
| | Supporting Cast | YES | |
| | Teacher/Tutor for Minors | YES | |
| | Technical Advisor | YES | |
| | Voice/Dialogue Coaches | YES | |
| | Nanny/Childcare | NO | |
| | Perk Packages | NO | |
| | Visa Expenses for Foreign Talent | NO | |
| 107-00 | STUNTS | | |
| | Box Rentals | YES | |
| | Fringes | YES | |
| | Residuals/Royalties/Back End Payments etc. | NO | |
| | Stunt Coordinator | YES | |
| | Stunt Players | YES | |
| | Stunt Purchases and Rentals | YES | |
| | Stunt Riggers/Safeties | YES | |
| | Stunt Safety Advisors | YES | |
| 108-00 | CASTING | | |
| | Casting Agencies | YES | |
| | Casting Assistants | YES | |
| | Casting Director | YES | |
| 110-00 | TRAVEL & LIVING (Above the Line) | | |
| | Airport Greeters | YES | |
| | Commercial Airfare | YES | One round-trip flight between residence and Georgia. |
| | Ground Transportation - Airport<-->Hotel/Set | YES | One round-trip between airport and hotel. |
| | Ground Transportation - GA Residence<-->Airport | YES | One round-trip between airport and residence. |
| | Ground Transportation - Hotel<-->Set | YES | |
| | Housing - Hotels | YES | Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified). Limited to one room per person. |



GEORGIA FILM PRODUCTION TAX CREDIT
GENERAL GUIDELINES
March 15, 2023

| | | | |
|--------|--|-----|--|
| | Housing - Private Residence | YES | Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified). |
| | Luggage Fees | YES | |
| | Per Diem | YES | Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified) |
| | Private Jets | YES | |
| | Rental Car | YES | Limited to one vehicle per personnel. |
| | Travel Agency Fees | YES | |
| | Cleaning of Private Residence | NO | |
| | Reception Gifts | NO | |
| | Studio Executives Airfare | NO | |
| | Travel/Living Expenses for Non-Employees (i.e., nanny, spouse, children, | NO | |
| 111-00 | FRINGE BENEFITS (Above the Line) | | |
| | Employer Taxes (SUI/FUI/FICA) | YES | |
| | Hotel Per Diem | YES | Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified). Limited to one room per person. |
| | Local Hire Fringes | YES | |
| | Meal Per Diem | YES | Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified). |
| | Pension Health & Welfare | YES | |
| | PRODUCTION | | |
| 112-00 | PRODUCTION STAFF | | |
| | Assistant Location Manager | YES | |
| | Assistant Production Accountants | YES | |
| | Assistant Production Coordinator | YES | |
| | Box Rentals | YES | |
| | Construction Accountant | YES | |
| | First Assistant Director | YES | |
| | Fringes | YES | |
| | Key Second Assistant Director | YES | |
| | Location Manager | YES | |
| | Location Scouts | YES | |
| | Miscellaneous Prep/Board/Budget | YES | |
| | Other DGA Staff | YES | |
| | Payroll Accountant | YES | |
| | Production Accountant | YES | |
| | Production Assistants | YES | |
| | Production Coordinator | YES | |
| | Production Manager | YES | |
| | Production Supervisor | YES | |
| | Purchases/Supplies | YES | |
| | Script Supervisor | YES | |
| | Technical Advisor/Consultants/Interpreter | YES | |
| | Loss/Damages | NO | |
| 113-00 | EXTRA TALENT | | |
| | Atmosphere Cars | YES | |
| | Extras - Union/Non-Union | YES | |



GEORGIA FILM PRODUCTION TAX CREDIT
GENERAL GUIDELINES
March 15, 2023

| | | |
|--------|---|-----|
| | Fringes | YES |
| | Precision Drivers | YES |
| | Stand-ins | YES |
| | Visa Expenses for Foreign Talent | NO |
| 114-00 | CAMERA | |
| | Additional Camera Crew | YES |
| | Box Rentals | YES |
| | Camera Operator | YES |
| | Camera package | YES |
| | D.I.T. | YES |
| | Director of Photography | YES |
| | First Assistant Camera Operator | YES |
| | Fringes | YES |
| | Helmet Camera | YES |
| | Loaders | YES |
| | Purchases/Supplies | YES |
| | Second Assistant Camera Operator | YES |
| | Steadicam Assistant | YES |
| | Steadicam Operator | YES |
| | Still Photographer | YES |
| | Stills Purchases | YES |
| | Loss/Damages | NO |
| 116-00 | ART DEPARTMENT/SET DESIGN | |
| | Art Department Coordinator | YES |
| | Art Director and Assistants | YES |
| | Box Rentals | YES |
| | Fringes | YES |
| | Other Art Department Labor | YES |
| | Production Designer | YES |
| | Purchases/Supplies | YES |
| | Set Designers | YES |
| | Set Model Builders | YES |
| | Sketch/Storyboard Artists | YES |
| | Loss/Damages | NO |
| 117-00 | SET CONSTRUCTION | |
| | Backings | YES |
| | Box Rentals | YES |
| | Construction Carpentry foreman | YES |
| | Construction Coordinator | YES |
| | Construction First Aid | YES |
| | Construction Paint Foreman | YES |
| | Fold and Hold Sets | YES |
| | Fringes | YES |
| | Greens | YES |
| | Lighting Platforms | YES |
| | Mill Rental | YES |
| | Scaffolding | YES |
| | Set Construction Labor | YES |
| | Set Construction Materials/Supplies/Rentals | YES |
| | Set Striking - Labor/Materials/Rentals | YES |
| | Trash Disposal | YES |
| | Loss/Damages | NO |
| 118-00 | GRIP/SET OPERATIONS | |
| | Additional Grip Labor | YES |



GEORGIA FILM PRODUCTION TAX CREDIT
GENERAL GUIDELINES
March 15, 2023

| | | | |
|--------|----------------------------------|-----|---|
| | Box Rentals | YES | |
| | Craft Services | YES | |
| | Fringes | YES | |
| | Greensperson | YES | |
| | Grip Package | YES | |
| | Grip/Labor Foreman | YES | |
| | Grips - All | YES | |
| | Purchases/Supplies | YES | |
| | Rigging and Striking Grips | YES | |
| | Set First Aid | YES | |
| | Set Watchperson/Security | YES | |
| | Standby Carpenters | YES | |
| | Standby Painters | YES | |
| | Infractions/Tickets/Violations | NO | |
| | Loss/Damages | NO | |
| 119-00 | ELECTRICAL | | |
| | Additional Lamp Operators | YES | |
| | Best Boy Electrician | YES | |
| | Box Rentals | YES | |
| | Cable Package | YES | |
| | Electric Current Tie-Ins | YES | |
| | Electric Package | YES | |
| | Electricians | YES | |
| | Fringes | YES | |
| | Gaffer/Chief Lighting Technician | YES | |
| | Generator Operator/Assistants | YES | |
| | Generator Rentals | YES | |
| | Globes/Gels/Carbons | YES | |
| | Lamp Operators | YES | |
| | Purchases/Supplies | YES | |
| | Rigging Package | YES | |
| | Rigging/Striking Electricians | YES | |
| | Special Equipment Operator | YES | |
| | Specialty Lighting | YES | |
| | Stage Package | YES | |
| | Loss/Damages | NO | |
| 120-00 | SET DRESSING | | |
| | Box Rentals | YES | |
| | Buyers | YES | |
| | Fringes | YES | |
| | Leadperson | YES | |
| | Purchases/Supplies/Rentals | YES | |
| | Research | YES | Must be part of pre-production and not development. |
| | Set Decorator | YES | |
| | Set Dressers | YES | |
| | Set Dressing Manufacturing/Labor | YES | |
| | Swing Gang/Additional Labor | YES | |
| | Loss/Damages | NO | |
| 121-00 | ACTION PROPS | | |
| | Assistant Propmaster/Labor | YES | |
| | Box Rentals | YES | |
| | Fringes | YES | |
| | Manufacturing Labor/Materials | YES | |
| | Propmaster | YES | |



GEORGIA FILM PRODUCTION TAX CREDIT
GENERAL GUIDELINES
March 15, 2023

| | | | |
|--------|--|-----|---|
| | Purchases/Supplies/Rentals | YES | |
| 122-00 | PICTURE VEHICLES/ANIMALS | | |
| | Additional Trainers/Handlers | YES | |
| | Aircraft/Helicopter Rentals | YES | |
| | Animal Purchases/Rentals | YES | |
| | Animal Transportation/Feeding/Stabling | YES | |
| | Box Rentals | YES | |
| | Fringes | YES | |
| | Head Wrangler/Assistants | YES | |
| | Marine Purchases/Rentals/Modifications | YES | |
| | Picture Car Coordinator | YES | |
| | Picture Car Drivers | YES | |
| | Picture Car Purchases/Rentals/Modifications | YES | |
| | Purchases/Supplies | YES | |
| | Ramrods | YES | |
| | Veterinarian | YES | |
| | Wild Animal Trainer/Handler | YES | |
| | Loss/Damages | NO | |
| 123-00 | SPECIAL EFFECTS (SPFX) | | |
| | Additional SPFX Labor | YES | |
| | Box Rentals | YES | |
| | Fringes | YES | |
| | Purchases/Supplies | YES | |
| | SPFX Assistants | YES | |
| | SPFX Coordinator | YES | |
| | SPFX Foreman | YES | |
| | SPFX Manufacturing | YES | |
| | SPFX Rigging/Striking | YES | |
| | Loss/Damages | NO | |
| 125-00 | VISUAL /CREATURE/MECHANICAL EFFECTS (PRODUCTION) | | |
| | Box Rentals | YES | |
| | CG Animation Rigging | YES | |
| | CG Modeling | YES | Must be part of pre-production and not development. |
| | Compositing | YES | |
| | Concept Design and Look Development | YES | Must be part of pre-production and not development. |
| | Digital Matte Painting | YES | |
| | Film Scanning/Data Capture/Transcoding | YES | |
| | Fringes | YES | |
| | FX Animation | YES | |
| | Miniatures/Models Photography | YES | |
| | Motion Capture Photography | YES | |
| | Previsualization | YES | Must be part of pre-production and not development. |
| | Purchases/Rentals | YES | |
| | Rotoscoping/Paint | YES | |
| | Set Survey Unit/3D Scanning | YES | |
| | Software R&D and Tech Support | YES | |
| | Stereoscopic Unit | YES | |
| | Stop Motion & Animatronics Unit | YES | |
| | Texturing/Lighting/Shading/Rendering | YES | |
| | Tracking/Match Move | YES | |
| | VFX Coordinator | YES | |
| | VFX Data Wrangler | YES | |
| | VFX Editor | YES | |
| | VFX Physical Production Unit | YES | |



GEORGIA FILM PRODUCTION TAX CREDIT
GENERAL GUIDELINES
March 15, 2023

| | | |
|--------|--|-----|
| | VFX Producer | YES |
| | VFX Sterographer | YES |
| | Visual FX Supervisor | YES |
| | Wire/Rig Removal/Fix it Work | YES |
| | Loss/Damages | NO |
| 126-00 | WARDROBE | |
| | Box Rentals | YES |
| | Costume Designer/Assistant | YES |
| | Costume Sketch Artist | YES |
| | Costume Supervisor | YES |
| | Costumers | YES |
| | Expendable Purchases/Supplies | YES |
| | Fringes | YES |
| | Manufacturing Labor | YES |
| | Outside Alterations | YES |
| | Restocking Fee | YES |
| | Seamstress/Tailor | YES |
| | Wardrobe Assistants | YES |
| | Wardrobe Cleaning/Drying/Dry Cleaning | YES |
| | Wardrobe/Shop Rentals | YES |
| | Washing Machine/Dryer | YES |
| | Loss/Damages | NO |
| 127-00 | MAKEUP & HAIRDRESSING | |
| | Body Makeup Artists | YES |
| | Box Rentals | YES |
| | Fringes | YES |
| | Hairstylists | YES |
| | Key Hairstylists | YES |
| | Key Makeup Artists | YES |
| | Makeup Artists | YES |
| | Prosthetic Makeup Artists | YES |
| | Purchases/Supplies | YES |
| | Wig Rentals | YES |
| | Loss/Damages | NO |
| 128-00 | PRODUCTION SOUND | |
| | Additional Audio Crew | YES |
| | Audio Playback Assistant | YES |
| | Audio Playback Operator | YES |
| | Boom Operator | YES |
| | Box Rentals | YES |
| | Cablepersons | YES |
| | Fringes | YES |
| | Mixer | YES |
| | Purchases/Supplies | YES |
| | Sound Package | YES |
| | Special Boom Operator | YES |
| | Loss/Damages | NO |
| 129-00 | LOCATIONS/SET/PRODUCTION OFFICE | |
| | Air Conditioning/Heating Rentals | YES |
| | Box Rentals | YES |
| | Catered/Production Meals/Labor | YES |
| | Commercial/Private Shipping | YES |
| | Fringes | YES |
| | Location/Inconvenience Fee/Rentals | YES |



GEORGIA FILM PRODUCTION TAX CREDIT
GENERAL GUIDELINES
March 15, 2023

| | | | |
|--------|--|-----|--|
| | Office Rentals/Expenses | YES | |
| | Office Supplies | YES | |
| | Parking | YES | |
| | Permits | YES | |
| | Police/Firemen | YES | |
| | Portable Restroom Facilities | YES | |
| | Production Office Rent | YES | |
| | Purchases/Rentals | YES | |
| | Scouting Labor/Expenses | YES | Generally allowed after production office opens. Also scouting expenses not to exceed 4 weeks before the production office opens is allowed. |
| | Security | YES | |
| | Shipping/Postage to/from the Production Office | YES | |
| | Stage Rental | YES | |
| | Stage Restoration | YES | |
| | Telephones | YES | |
| | Utilities/Waste Disposal | YES | |
| | Water | YES | |
| | Loss/Damages | NO | |
| 130-00 | TRAVEL & LIVING (Below the Line) | | |
| | Airport Greeters | YES | |
| | Commercial Airfare | YES | One round-trip flight between residence and Georgia. |
| | Ground Transportation - Airport<-->Hotel/Set | YES | One round-trip between airport and hotel. |
| | Ground Transportation - GA Residence<-->Airport | YES | One round-trip between airport and residence. |
| | Ground Transportation - Hotel<-->Set | YES | |
| | Housing - Hotels | YES | Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified). Limited to one room per person. |
| | Housing - Private Residence | YES | Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified). |
| | Luggage Fees | YES | |
| | Per Diem | YES | Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified) |
| | Private Jets | YES | |
| | Rental Car | YES | Limited to one vehicle per individual. |
| | Travel Agency Fees | YES | |
| | Cleaning of Private Residence | NO | |
| | Reception Gifts | NO | |
| | Studio Executives Airfare | NO | |
| | Travel/Living Expenses for Non-Employees (i.e., nanny, spouse, children, | NO | |
| 131-00 | VIDEO TAPE/PLAYBACK | | |
| | Box Rentals | YES | |
| | Cell Phone | YES | |
| | Fringes | YES | |
| | Miscellaneous Video Labor | YES | |
| | Playback Assistant | YES | |
| | Playback Operator | YES | |
| | Purchases/Supplies | YES | |
| | Technical Director | YES | |
| | Video Assist Operator | YES | |
| | Video Assist Package | YES | |



GEORGIA FILM PRODUCTION TAX CREDIT
GENERAL GUIDELINES
March 15, 2023

| | | | |
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| | Video Transfers | YES | |
| | Loss/Damages | NO | |
| 132-00 | TRANSPORTATION | | |
| | Box Rentals | YES | |
| | Camera Cars/Cranes | YES | |
| | Drivers | YES | |
| | Fringes | YES | |
| | Gas/Oil | YES | |
| | Ground Transportation/Car Services/Taxis | YES | See Travel & Living category for clarification. |
| | Honeywagon/Trailer Supplies | YES | |
| | Messengers | YES | |
| | Mileage Allowances | YES | |
| | Parking | YES | |
| | Production Trucks/Vehicles | YES | |
| | Purchases/Rentals | YES | |
| | Self-Drives | YES | In-state mileage only (not to/from the home state) |
| | Tolls/Road Permits/EZ Passes | YES | |
| | Transportation Coordinator | YES | |
| | Loss/Damage | NO | |
| | Parking Tickets | NO | |
| | Private Tour Bus/Driver/Mechanic | NO | |
| | Repairs/Maintenance/Car Wash | NO | |
| 133-00 | PRODUCTION FILM & LAB | | |
| | Dailies | YES | |
| | Develop | YES | |
| | Printing | YES | |
| | Rawstock | YES | |
| | Sound Transfers | YES | |
| | Still Photo Stock/Developing | YES | For on-set photography, even if developed off-set. |
| | Telecine | YES | |
| 134-00 | SECOND UNIT | | |
| | All Categories | | Same treatment as First Unit |
| 135-00 | TESTS | | |
| | All Categories | | Same treatment as First Unit |
| 136-00 | ADDITIONAL PRINCIPAL PHOTOGRAPHY | | |
| | All Categories | | Same treatment as First Unit |
| 137-00 | AUDIENCE RELATIONS | | |
| | Audience | YES | |
| | Bleachers/Drapes | YES | |
| | Food/Drink | YES | |
| | Fringes | YES | |
| | Talent | YES | |
| | Transportation | YES | |
| 138-00 | FRINGES (Below the Line) | | |
| | All Categories | YES | |
| POST-PRODUCTION (all work must be performed in Georgia on footage shot in Georgia) | | | |
| 200-00 | EDITING & PROJECTION | | |
| | Box Rentals | YES | |
| | Coding | YES | |
| | Coding Equipment | YES | |
| | Continuity Script | YES | |
| | Editorial Room Rentals | YES | |
| | Film Editor/Assistants | YES | |
| | Fringes | YES | |



GEORGIA FILM PRODUCTION TAX CREDIT
GENERAL GUIDELINES
March 15, 2023

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| | Non Linear Editing Systems | YES |
| | Post Coordinator | YES |
| | Post Production Accountant | YES |
| | Post Production Office Rental | YES |
| | Post Production Supervisor | YES |
| | Post Shipping/Messenger | YES |
| | Purchases/Rentals | YES |
| | Screenings | YES |
| | Loss/Damage | NO |
| 201-00 | MUSIC | |
| | Box Rentals | YES |
| | Fringes | YES |
| | Music Edit Rooms/Equipment | YES |
| | Music Editors | YES |
| | Music Supervisor | YES |
| | Purchases/Rentals | YES |
| | Rental/Cartage | YES |
| | Scoring Musicians | YES |
| | Scoring Stage | YES |
| | Songwriters/Composers | YES |
| | Vocal Talent | YES |
| | Clearances/Licensing/Rights | NO |
| | Loss/Damage | NO |
| 202-00 | SOUND (Post-Production) | |
| | ADR Expenses (excluding talent) | YES |
| | ADR Mixer and Stage | YES |
| | Box Rentals | YES |
| | Dolby Cards | YES |
| | Final Dub | YES |
| | Foley Stage and Expenses | YES |
| | Fringes | YES |
| | Premix | YES |
| | Print Master | YES |
| | Purchases/Rentals | YES |
| | Sound Editors | YES |
| | Sound Equipment/Room Rental | YES |
| | Supervising Sound Editor | YES |
| | Temp Dubs | YES |
| | Transfer Costs (video/tape) | YES |
| | License Fees (Dolby/DTS/SDDS) | NO |
| | Loss/Damage | NO |
| | Stock Sound Purchases | NO |
| 203-00 | POST-PRODUCTION FILM & LAB | |
| | Answer Prints | YES |
| | Box Rentals | YES |
| | Check Print | YES |
| | Digital Intermediate Scanning/Color Correction | YES |
| | Fringes | YES |
| | Interpositive/Internegative | YES |
| | Lab Special Handling/Overtime | YES |
| | Master Positive YCM | YES |
| | Negative Splicing | YES |
| | On Line Editing | YES |
| | Optical Sound Track | YES |
| | Projection Master-YCM | YES |



GEORGIA FILM PRODUCTION TAX CREDIT
GENERAL GUIDELINES
March 15, 2023

| | | | |
|--------|---|-----|--|
| | Reprints | YES | |
| | Stock Footage Elements/Expenses | YES | |
| | Stock Shots Labor | YES | |
| | Video Masters | YES | |
| | Loss/Damages | NO | |
| | Stock Footage Purchase/License Fees | NO | |
| 204-00 | VISUAL EFFECTS (POST-PRODUCTION) | | |
| | Archiving & Deliverables | YES | |
| | Box Rentals | YES | |
| | Compositing | YES | |
| | Data I/O | YES | |
| | Fringes | YES | |
| | Graphic Art/Animation | YES | |
| | Purchases/Rentals | YES | |
| | Rotoscoping & Paint | YES | |
| | Tracking & Match Move | YES | |
| | VFX Coordinator | YES | |
| | VFX Editor | YES | |
| | VFX Producer | YES | |
| | VFX Supervisor | YES | |
| | Wire/Rig Removal/Fix it Work | YES | |
| | Loss/Damage | NO | |
| 205-00 | TITLES, OPTICALS, INSERTS | | |
| | Inserts | YES | |
| | Main & End Titles | YES | |
| | Optical Development | YES | |
| | Optical Effects | YES | |
| | Title Engineer | YES | |
| | Copyright/Trademark | NO | |
| | MPAA Rating/Seal | NO | |
| 206-00 | TRAVEL & LIVING (Post-Production) | | |
| | Airport Greeters | YES | |
| | Commercial Airfare | YES | One round-trip flight between residence and Georgia. |
| | Ground Transportation - Airport<-->Hotel/Set | YES | One round-trip between airport and hotel. |
| | Ground Transportation - GA Residence<-->Airport | YES | One round-trip between airport and residence. |
| | Ground Transportation - Hotel<-->Set | YES | |
| | Housing - Hotels | YES | Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified). Limited to one room per person. |
| | Housing - Private Residence | YES | Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified). |
| | Luggage Fees | YES | |
| | Per Diem | YES | Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified) |
| | Private Jets | YES | |
| | Rental Car | YES | Limited to one vehicle per personnel. |
| | Travel Agency Fees | YES | |
| | Cleaning of Private Residence | NO | |
| | Reception Gifts | NO | |
| | Studio Executives Airfare | NO | |



GEORGIA FILM PRODUCTION TAX CREDIT
GENERAL GUIDELINES
March 15, 2023

| | | | |
|--------|--|-----|---|
| | Travel/Living Expenses for Non-Employees (i.e., nanny, spouse, children, | NO | |
| 207-00 | FRINGES (Post-Production) | | |
| | All Categories | YES | Same treatment as Production |
| | OTHER | | |
| 301-00 | INSURANCE | | |
| | Cast Insurance | YES | |
| | Insurance Taxes | YES | Only if Georgia taxes. |
| | Marine & Aircraft Insurance | YES | |
| | Negatives Insurance | YES | |
| | Deductible | NO | |
| | E&O Insurance | NO | |
| | Insurance Claims | NO | |
| | Insurance Company Reimbursements | NO | Must offset losses incurred in Georgia. |
| 302-00 | PUBLICITY | | |
| | Attendance at Premiere | NO | |
| | Entertainment | NO | |
| | Off-Set Publicity | NO | |
| | On-Set Publicity | NO | |
| 303-00 | PRODUCT PLACEMENT | | |
| | Product Placement Labor and Expenses | NO | |
| 304-00 | GENERAL EXPENSES | | |
| | Alcohol | NO | |
| | Bank/Exchange Costs | NO | |
| | CPA Audit Fees | NO | |
| | Credit Card/Purchase Card Fees/Late Fees | NO | |
| | Financing Fees | NO | |
| | GA Voluntary Audit Fee | NO | |
| | Gratuities | NO | |
| | Legal Fees | NO | |
| | Outside Bank Interest | NO | |
| | Professional Fees | NO | |
| | Studio Entertainment | NO | |
| | Work Order Transfers | NO | |
| | Wrap/Other Party | NO | |
| 305-00 | FRINGES (Other) | | |
| | All Categories | YES | Same treatment as Production |
| 306-00 | COMPLETION BOND | | |
| | Completion Bond | NO | |