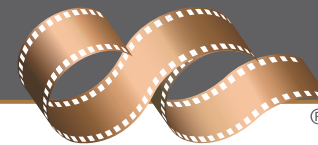
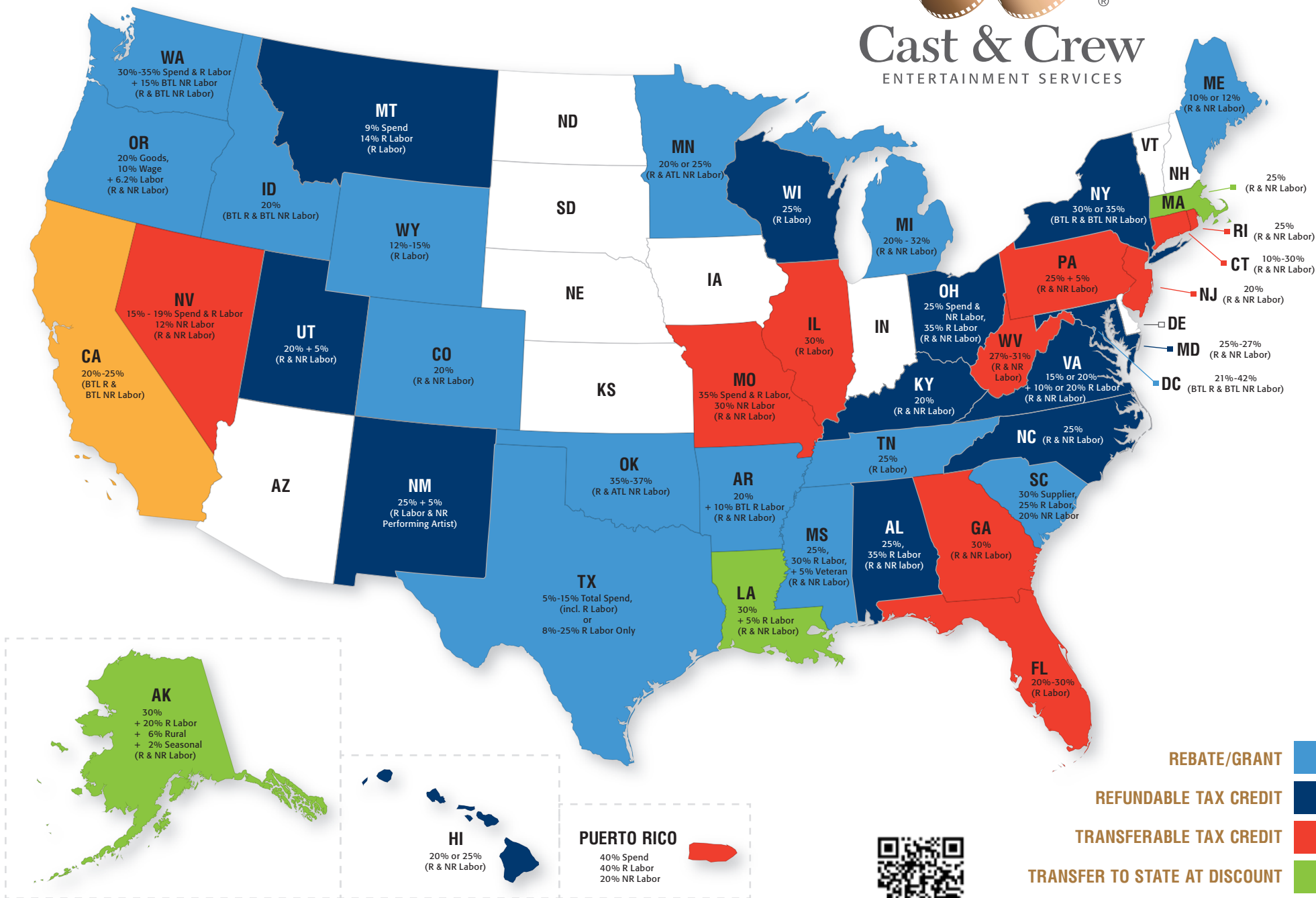


U.S. PRODUCTION INCENTIVES AT-A-GLANCE

JUNE 2013



Cast & Crew
ENTERTAINMENT SERVICES



R = Resident, NR = Nonresident, ATL = Above-the-Line, BTL = Below-the-Line



- REBATE/GRANT ■
- REFUNDABLE TAX CREDIT ■
- TRANSFERABLE TAX CREDIT ■
- TRANSFER TO STATE AT DISCOUNT ■
- NONTRANSFERABLE/NONREFUNDABLE ■

STATE	INCENTIVE	TYPE OF INCENTIVE	PER PROJECT CAP	STATE ANNUAL CAP	QUALIFIED LABOR	SUNSET DATE
Alabama	25% Spend & NR Labor 35% Resident Labor	Refundable Tax Credit	No Cap*	\$15M FYE 9/30/2013 \$15M FYE 9/30/2014	Each Resident & Nonresident*	NA
Alaska	30%, +20% Res Labor, +6% Rural, +2% Season	Refundable* Tax Credit	No Cap	\$200M Thru 6/30/2023	Each Resident & Nonresident	6/30/23*
Arkansas	20% +10% BTL Resident Labor	Rebate	No Cap	No Cap	1 st \$500k of Each Resident & Nonresident Subject to Tax	6/30/19
California	20% or 25%*	Nontransferable* Tax Credit	No Cap	\$100M Per Fiscal Year (7/1 – 6/30)	Each BTL Resident & BTL Nonresident	6/30/17
Colorado	20%	Rebate	No Cap	\$1M FYE 6/30/2014	1 st \$1M of Each Resident & Nonresident	NA
Connecticut	10%, 15%, 30%*	Transferable* Tax Credit	No Cap	No Cap	Each Resident & Nonresident*	NA
District of Columbia	21%, 30%, 42%*	Rebate	No Cap	Program Is Not Currently Funded	Each BTL Resident & BTL Nonresident	NA
Florida	20% - 30%	Transferable Tax Credit	\$8M Film, \$500k Comm/Music	\$296M Thru 6/30/2016	1 st \$400k of Each Resident	6/30/16
Georgia	20% +10% Promo*	Transferable Tax Credit	No Cap	No Cap	1 st \$500k of Each Resident & Nonresident with W-2*	NA
Hawaii	20% or 25%*	Refundable Tax Credit	\$15M	No Cap	Each Resident & Nonresident Subject to HI Tax	12/31/18
Idaho	20%	Rebate	\$500k	\$1M*	Each BTL Resident & BTL Nonresident	6/30/14
Illinois	30% +15% Resident*	Transferable Tax Credit	No Cap	No Cap	1 st \$100k of Each Resident	5/6/21
Kentucky	20%	Refundable Tax Credit	No Cap	No Cap	All BTL & 1 st \$100k of Each ATL	12/31/14
Louisiana	30% +5% Resident Labor*	Refundable* Tax Credit	No Cap	No Cap	Each Resident & Nonresident	NA
Maine	10% or 12% Wage*	Rebate	No Cap	No Cap	1 st \$50k of Each Resident & Nonresident NA	NA
Maryland	5% Spend	Tax Credit	No Cap	No Cap	Each Resident & Nonresident Earning ≤ \$500k	6/30/16
Massachusetts	25% Spend 25% Payroll	Refundable* Tax Credit	No Cap	No Cap	Each Resident & Nonresident*	12/31/22
Michigan	27% Spend* & NR ATL, 32% Res Labor*, 20% NR BTL	Rebate	No Cap	\$50M FYE 9/30/2013 \$50M FYE 9/30/2014	1 st \$2M of Each Resident & Nonresident	9/30/17
Minnesota	Up to 20%* Up to 25%*	Rebate	No Cap	\$10M*	Each Resident & ATL Nonresident*	NA
Mississippi	25% Local Spend & NR Labor, 30% Res Labor, + 5% Veteran*	Rebate	\$10M	\$20M Per Fiscal Year (7/1 – 6/30)	1 st \$5M of Each Resident & Nonresident Subject to W/H	6/30/16*
Missouri	35% Local Spend & Res Labor 30% Nonresident Labor*	Transferable Tax Credit	No Cap	\$4.5M Per Calendar Year	Each Resident & Nonresident Earning ≤ \$1M	11/28/13
Montana	9% Spend, 14% Res Labor	Refundable Tax Credit*	No Cap	No Cap	1 st \$50k of Each Resident	12/31/14
Nevada	Up to 25%	Grant	No Cap	\$1M*	*	NA
Nevada	15% - 19% Spend & Res Labor* 12% NR Labor	Transferable Tax Credit	\$6M	\$20M Per Fiscal Year (7/1 – 6/30)	1 st \$750k of Each Resident & Nonresident	6/30/23
New Jersey	20%	Transferable Tax Credit	No Cap	\$10M per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Subject to Tax	6/30/15
New Mexico	25% + 5%	Refundable* Tax Credit	No Cap*	\$50M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Performing Artist*	NA
New York	30% or 35%	Refundable Tax Credit	No Cap	\$420M Per Calendar Year	Each BTL Resident & BTL Nonresident	12/31/19
North Carolina	25%	Refundable Tax Credit	\$20M*	No Cap	1 st \$1M of Each Resident & Nonresident	12/31/14
Ohio	25% Local Spend & NR Labor, 35% Resident Labor	Refundable Tax Credit	\$5M	\$40M For Biennium Ending 6/30/2015	Each Resident & Nonresident	NA
Oklahoma	35% +2%*	Rebate	No Cap	\$5M Per Fiscal Year (7/1 – 6/30)	Each Resident & ATL Nonresident*	6/30/14
Oregon	20% Goods*, 10% Wage +6.2% Labor	Rebate	No Cap	\$6M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Earning < \$1M*	12/31/17
Pennsylvania	25% +5%*	Transferable Tax Credit	20% of the Annual Cap	\$60M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Subject to W/H*	NA
Puerto Rico	40% Spend & Res Labor 20% Nonresident Labor	Transferable Tax Credit	No Cap No Cap	\$50M Per Fiscal Year* No Cap	Each Resident Each Nonresident	6/30/18
Rhode Island	25%	Transferable Tax Credit	\$5M*	\$15M Per Calendar Year	Each Resident & Nonresident	6/30/19
South Carolina	30% Supplier, 25% Res Labor, 20% NR Labor	Rebate	No Cap	Yes* Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Earning < \$1M	NA
Tennessee	25%	Grant	No Cap	\$2.3M	Each Resident	NA
Texas	5% - 15% Spend Incl. Res Labor OR 8% - 25% Res Labor Only, +2.5% or 4.25%*	Grant	No Cap	\$95M For Biennium Ending 8/31/2015	1 st \$1M of Each Resident	NA
Utah	20% + 5%	Refundable Tax Credit	No Cap	\$6.79M per Fiscal Year	Each Resident & Nonresident*	NA*
Virginia	15% or 20%* + 10% or 20% Res Labor* Discretionary*	Refundable Tax Credit Grant	At the Discretion of the Film Office	\$5M For Biennium Ending 6/30/2014 \$6M For Biennium	1 st \$1M of Each Resident & Nonresident	NA NA
Washington	Up to 30% or 35%* Up to 15% BTL NR Labor*	Rebate	No Cap	\$3.5M Per Calendar Year	Each Resident & BTL Nonresident*	6/30/17
West Virginia	27% +4%*	Transferable Tax Credit	No Cap	\$5M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Subject to Tax	NA
Wisconsin	25%	Refundable Tax Credit	\$100k*	\$500k Per Fiscal Year (7/1 – 6/30)	Each Resident Earning Less Than \$250k	NA
Wyoming	12% - 15%	Rebate	No Cap	\$900k For Biennium Ending 6/30/2014	Each Resident	6/30/16

*Please visit our website at www.castandcrew.com for details and up-to-date information. These materials have been prepared as of June 15, 2013 by Cast & Crew Entertainment Services for informational purposes only and should not be construed as tax advice or relied on for specific production projects.