

California's Film & TV Tax Credit Program 2.0 Begins Year Three with Latest Relocating TV Series

NBC's "Timeless" Will Move from Vancouver to Become 12th Relocating Series Under Program 2.0

Hollywood, Calif. – June 29, 2017 – California's expanded Film and Television Tax Credit Program 2.0 will begin its third year by scoring its 12th relocating TV series.

The NBC drama "Timeless" is shifting production for its second season from Vancouver to the Golden State, where it plans to employ approximately 250 cast, 220 crew and 3000 extras. Approved conditionally for \$9.9 million in tax credits, the series is on track to spend nearly \$40 million dollars in qualified expenditures (i.e., wages to below-the-line workers and payments to in-state vendors). "Timeless" joins three other TV series ("Lucifer," "Legion" and "Mistresses") to relocate from Canada to California under Program 2.0.

"We're pleased to welcome 'Timeless' to the growing list of TV series that have relocated from other locales, including Canada, Maryland, New York, North Carolina, Louisiana, Florida and Texas," said California Film Commission Executive Director Amy Lemisch. "Program 2.0 is creating long-term jobs while enabling such projects to take advantage of California's unmatched production resources."

"Thanks to the tax credit program, we are able to capitalize on California's vast talent pool of experienced crew and below-the-line support and infrastructure," said Ed Lammi, executive vice president of production for Sony Pictures Television. "We know these assets will be a huge benefit for producing the second season of Timeless."

Due to Program 2.0's ongoing success drawing long-term TV projects, the most recent TV tax credit application period (held May 22 – 29) was open only to relocating series and recurring series already accepted into the Program. In addition to "Timeless," 27 recurring series in various stages of production are currently in the Program and eligible for tax credits. To date, a total of 50 Television projects, including pilots, MOWs, miniseries and TV series have been accepted into Program 2.0.

"Each successful TV series has the potential to create steady jobs over multiple seasons," Lemisch added. "Bringing such high-quality, high-wage jobs back to California is precisely what Program 2.0 was designed to do."

Year-three of Program 2.0 begins officially on July 1 (the start of California's fiscal year). The next application period for TV projects will be held November 6-13, when the Film Commission plans to accept applications for new TV projects, as well as relocating series and season pickups or back-orders for recurring series. The most recent application period for film projects was held June 19-26, with selected films scheduled to be announced in late July. The Film Commission also announced recently that an additional feature film allocation period will be held in October.

Below is a list of the 28 TV series (in various stages of production) currently in the Program and eligible for tax credits. The list is subject to change, as series that do not receive pick up orders are withdrawn and their reservation of tax credits rolled over into the pool of funds for the next TV allocation period.

How Projects are Selected and Awarded Tax Credits Under Program 2.0

Projects approved for California tax credits are selected based on their jobs ratio score, which ranks each project by wages to below-the-line workers, qualified spending for vendors, equipment, etc., and other criteria. The top 200% ranked projects in each round (i.e., those that would qualify if double the amount of funding was available for the current allocation round) are evaluated, and those with the highest-ranked jobs ratios receive tax credits. Those not selected are placed on the waiting list. The program allocates funding in "buckets" for different production categories, including non-independent feature films, independent films, TV projects and relocating TV series. This enables applicants to compete for credits directly against comparable projects. As has been the case since the state launched its first-generation tax credit program in 2009, the California Film Commission awards tax credits only after each selected project: 1) completes post-production, 2) verifies that in-state jobs were created, and 3) provides all required documentation, including audited cost reports.

About California's Film and Television Tax Credit Program 2.0

On September 18, 2014, Governor Brown signed bipartisan legislation to more than triple the size of California's film and television production incentive, from \$100 million to \$330 million annually. Aimed at retaining and attracting production jobs and economic activity across the state, the California Film and TV Tax Credit Program 2.0 also extends eligibility to include a range of project types (big-budget feature films, TV pilots and 1-hr TV series for any distribution outlet) that were excluded from the state's first-generation tax credit program. Other key changes include replacing the prior lottery system with a "jobs ratio" ranking system that selects projects based on wages paid to below-the-line workers, qualified spending (for vendors, equipment, etc.) and other criteria. Program 2.0 also offers an additional five percent tax credit for non-independent projects that shoot outside the Los Angeles 30-mile zone or have qualified expenditures for visual effects or music scoring/track recording. More information about California's Film and Television Tax Credit Program 2.0, including application procedures, eligibility and guidelines, is available at http://www.film.ca.gov/tax-credit/.

About the California Film Commission

The California Film Commission enhances California's status as the leader in motion picture, television and commercial production. It supports productions of all sizes and budgets, and focuses on activities that stimulate and preserve production jobs, spending and tax revenues in California. Services include administration of the state's Film & Television Tax Credit Program, permits for filming at state-owned properties, an extensive digital location library, location assistance and a range of other production-related resources and assistance. More information is available at http://www.film.ca.gov.

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California Film and TV Tax Credit Program 2.0 Ongoing Program 2.0 TV Series - Various Stages of Production

Production Title	Production Type	Company Name
13 Reasons Why	Recurring TV	Paramount Television
Affair, The	Recurring TV	Showtime
American Horror Story	Recurring TV	Twentieth Century Fox Film Corporation
Animal Kingdom	Recurring TV	Horizon Scripted Television, Inc.
Ballers	Relocating TV	HBO
Code Black	Recurring TV	ABC Studios
Crazy Ex Girlfriend	Recurring TV	CBS Studios, Inc.
Famous in Love	Recurring TV	Horizon Scripted Television, Inc.
Heathers	Recurring TV	Viacom International, Inc.
Here, Now	Recurring TV	Weirdo Productions, LLC
I'm Dying Up Here	Recurring TV	Showtime
Law & Order True Crime	Recurring TV	Universal Television, LLC
Legion	Recurring TV	Minim Productions, LLC
Lucifer	Recurring TV	WB Studio Enterprises, Inc.
Mayans MC	Recurring TV	Pacific 2.1 Entertainment Group, Inc.
Messiah	Recurring TV	Old Story Productions, LLC
OA, The	Recurring TV	Lunar Mining, LLC
Rosewood	Recurring TV	Twentieth Century Fox Film Corporation
Sharp Objects	Recurring TV	Walk Don't Run Productions, LLC
Shooter	Recurring TV	Paramount Television
Snowfall	Recurring TV	Twentieth Century Fox Film Corporation
S.W.A.T.	Recurring TV	CBS Television Studios
Sweet/Vicious	Recurring TV	Viacom International, Inc.
This is Us	Recurring TV	Twentieth Century Fox Film Corporation
Timeless	Relocating TV	Universal Television, LLC
Untitled Seth MacFarlane 1	Recurring TV	Twentieth Century Fox Film Corporation
Veep	Recurring TV	Second in Command Productions, LLC
Westworld	Recurring TV	HBO

NOTES

- 1. The above list will likely be revised, as applicants may withdraw from the program.
- Credit allocation will be issued to recurring TV series if/when they provide pick up orders for additional episodes or new seasons.
- "Recurring Series" is defined as a TV Series or Relocating TV Series (in its second or subsequent season in California) that has received a previous allocation of tax credits.
- 4. "Relocating TV Series" is a TV Series that filmed its most recent season outside California.