

CALIFORNIA



Film Commission

California's Tax Credit Continues to Help TV Series Relocate at a Steady Rate

"Chad" and "The Flight Attendant" Move Production to the Golden State

Hollywood, Calif. – April 19, 2021 – The California Film Commission today announced that another pair of TV series will relocate to the Golden State thanks to its film and TV tax credit program.

The TBS sitcom "Chad" (from British Columbia) and the HBO-Max comedy-drama "The Flight Attendant" (from New York) will move to California for their second season of production. With these latest wins, California's tax credit program has welcomed a total of 23 relocating TV series from other states and nations (see "Relocating TV Series" list below). Topping the list are seven series from New York, and five series from British Columbia.

The current round of tax credits is just the latest to welcome a pair of relocating TV projects. The three most recent TV allocation rounds each welcomed a pair of series from other production locales. They include "Hunters" and "The Right Stuff"* (announced November 2020), "In Treatment" and "Miracle Workers" (announced August 2020) and "Dream" and "Special" (announced December 2019).

For their first season in California, "Chad" and "The Flight Attendant" are on track to generate a combined \$58.3 million in "qualified" spending, which is defined as below-the-line wages to California workers and payments to in-state vendors. Overall in-state spending will be significantly greater with the inclusion of above-the-line wages and other expenditures that do not qualify for incentives under California's uniquely targeted tax credit program.

"In total, the 23 relocating TV series in our tax credit program account for more than 7,500 cast and crew jobs, \$852 million in qualified spending, and \$1.2 billion in direct overall production spending across California," said California Film Commission Executive Director Colleen Bell. "It takes significant effort for an established TV series to pack up and relocate production, so our success with such projects says a lot about the industry's preference for working here in the Golden State."

Kaley Cuoco, executive producer and star of HBO Max & Warner Bros. Television's critically-acclaimed hit series said, "We're thrilled to be bringing *The Flight Attendant* to California for our second season and we are excited to build upon the world we established in New York during our first season with a variety of California's diverse locations."

The two relocating TV series announced today will employ 442 crew, 180 cast, and 1,980 background actors/stand-ins (the latter measured in "man-days") over a combined 117 filming days in California. They will also generate post-production jobs and revenue for VFX artists, sound editors, sound mixers, musicians and other workers/vendors. Based on their qualified spending, "Chad" and "The Flight Attendant" qualify for \$14.5 million in reserved tax credit allocation.

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The latest application period for TV projects was held March 15 – 22. Due to the tax credit program’s success with ongoing TV projects, the allocation round was open only to newly relocating series and recurring series accepted during previous rounds (see “Ongoing TV Series – Various Stages of Production” list below). In addition to the two relocating series announced today, the tax credit program currently has 28 recurring (legacy) series in various stages of production. The current list of projects eligible for tax credits is subject to change, as projects may withdraw from the program. To date, a total of 156 television projects – including new TV series, relocating TV series, pilots, MOWs and miniseries – have been selected for tax credits since 2015.

The state’s next tax credit application period for TV projects will be June 14 – 21. The next application period for feature films will be July 19 – 26.

About California’s Film and Television Tax Credit Program

In 2014, the California legislature passed a bill that more than tripled the size of the state’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 extended 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. Program 2.0 also introduced a “jobs ratio” ranking system to select projects based on “qualified” spending (e.g., wages paid to below-the-line workers and payments made to in-state vendors). To spur production statewide, an additional five percent tax credit was made available to non-independent projects that shoot outside the Los Angeles 30-Mile Studio Zone or that have qualified expenditures for visual effects or music scoring/track recording. The five-year Program 2.0 went into effect on July 1, 2015 and wrapped its fifth and final fiscal year (2019/20) on June 30, 2020.

The third generation of the California Film and TV Tax Credit Program (dubbed “Program 3.0”) was launched on July 1, 2020. New provisions include a pilot skills training program to help individuals from underserved communities gain access to career opportunities. Program 3.0 also adds provisions requiring projects to have a written policy for addressing unlawful harassment and enhanced reporting of above and below-the-line cast and crew employment diversity data.

More information about California’s Film and Television Tax Credit Program 3.0, including application procedures, eligibility and guidelines, is at <http://www.film.ca.gov/tax-credit/>.

How Projects are Selected and Awarded Tax Credits Under Program 3.0

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 ratio scores receive a tax credit reservation. Those not selected are placed on the waiting list. The tax credit program allocates funding in “buckets” for different production categories, including non-independent films, independent films, TV projects and relocating TV series. This allocation system 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 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/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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* "The Right Stuff" withdrew from the tax credit program on April 15.

See Charts on Following Page

Contact: Erik Deutsch, ExcelPR Group (for the California Film Commission)
(323) 851-2455 direct / erikd@excelpr.com

Relocating TV Series

Title	# of Seasons in California	Previous Filming Location
<i>ABC American Crime</i>	1	Texas
<i>American Horror Story</i>	6	Louisiana
<i>Ballers</i>	3	Florida
<i>Chad</i>	1	Vancouver
<i>Dream</i>	1	New Jersey
<i>Good Girls</i>	3	Georgia
<i>Hunters</i>	1	New York
<i>In Treatment</i>	1	New York
<i>Legion</i>	2	Vancouver
<i>Lucifer</i>	4	Vancouver
<i>Miracle Workers</i>	1	Czech Republic
<i>Mistresses</i>	1	Vancouver
<i>Penny Dreadful: City of Angels</i>	1	Ireland
<i>Scream Queens</i>	1	Louisiana
<i>Secrets and Lies</i>	1	North Carolina
<i>Sneaky Pete</i>	1	New York
<i>Special</i>	1	Texas
<i>The Affair</i>	2	New York
<i>The Flight Attendant</i>	1	New York
<i>The OA</i>	1	New York
<i>Timeless</i>	1	Vancouver
<i>Veep</i>	3	Maryland
<i>You</i>	2	New York

California Film and TV Tax Credit Program
Ongoing Program 2.0 and 3.0 TV Series – Various Stages of Production

Production Title	Production Type	Company Name
<i>American Crime Story</i>	Recurring TV	Twentieth Century Fox Film Corporation
<i>American Horror Story*</i>	Recurring TV	Twentieth Century Fox Film Corporation
<i>Animal Kingdom</i>	Recurring TV	Horizon Scripted Television, Inc.
<i>Chad*</i>	Relocating TV	North Center Productions
<i>Dream*</i>	Recurring TV	Universal Television, LLC
<i>Dropout</i>	Recurring TV	Twentieth Century Fox Film Corporation
<i>Euphoria</i>	Recurring TV	HBO
<i>Good Girls*</i>	Recurring TV	Universal Television, LLC
<i>Good Trouble</i>	Recurring TV	Disney ABC Cable Group
<i>Grease</i>	New TV	Turner Entertainment Networks, Inc.
<i>Hunters*</i>	Relocating TV	Amazon
<i>In Treatment**</i>	Relocating TV	HBO
<i>Lucifer*</i>	Recurring TV	WB Studio Enterprises
<i>Miracle Workers*</i>	Relocating TV	Turner North Center Productions, Inc.
<i>Mayans MC</i>	Recurring TV	Fox21 Television Studios
<i>Orville, The</i>	Recurring TV	Twentieth Century Fox Television
<i>Perry Mason</i>	Recurring TV	HBO
<i>Rookie, The</i>	Recurring TV	ABC Studios
<i>S.W.A.T.</i>	Recurring TV	CBS Studios, Inc.
<i>Snowfall</i>	Recurring TV	Twentieth Century Fox Film Corporation
<i>Special*</i>	Recurring TV	Horizon Scripted Television
<i>Star Trek Picard</i>	Recurring TV	CBS Studios, Inc.
<i>The Flight Attendant*</i>	Relocating TV	Horizon Scripted Television, Inc.
<i>This is Us</i>	Recurring TV	Twentieth Century Fox Film Corporation
<i>Westworld</i>	Recurring TV	HBO
<i>Why Women Kill</i>	Recurring TV	CBS Studios, Inc.
<i>You*</i>	Recurring TV	Horizon Scripted Television
<i>Untitled Showtime Lakers Project</i>	Recurring TV	HBO

NOTES

1. The above list is likely to be revised as applicants may withdraw from the program.
2. A tax credit allocation will be issued to recurring TV series if / when they provide pick up orders for additional episodes or new seasons.
3. A 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. A Relocating TV Series is a TV Series that filmed its most recent season outside California.
5. *TV Projects that were initially accepted as Relocating TV Series.