

PRODUCTION ALERT



www.film.ca.gov

August 9, 2021

Upcoming Application Window Recurring and Relocating TV Series: September 20-22, 2021

APPLICATION WINDOWS

The California Film Commission (CFC) will hold its second television application period for fiscal year two under Program 3.0. Due to the success of the program and the number of Recurring Series already accepted into the program, this application window is open only to Recurring and Relocating TV Series; this allocation will not be open to New TV project applications.

All submitted budgets should exclude any costs prior to the Credit Allocation Letter (CAL) issuance date of October 25, 2021. Recurring TV Series may submit applications without pick-up orders but CALs will only be issued to those projects with pick-up orders. Recurring TV Series have 140 calendar days to submit pick up orders or the series will be removed from this allocation queue; the series will need to reapply in a future application window. Relocating TV Series are required to supply a pick-up order.

On May 14, 2021, the CFC posted a [notice](#) limiting Recurring TV Series credit allocation increases. The allocation amount requested shall not exceed the amount approved in the previous season's credit allocation letter or letters. Relocating TV series applying as Recurring TV for subsequent season(s) will also be capped at the previous season's credit allocation letter or letters.

Applications for additional TV episodes for a current TV series in the program should be indicated by adding ".5" to the season, e.g., "TV Series Title 1.5." A pick-up order is also required for all ".5" applications. Once accepted, the back-order episodes will receive a new queue number, Credit Allocation Letter, and require a separate Agreed Upon Procedures.

RECURRING AND RELOCATING TV SERIES

- Application: September 20-22, 2021
- Phase II: September 23-27, 2021
- Approval Date: October 25, 2021

SENATE BILL 144 - RELOCATING TV SERIES

Under Senate Bill 144 (SB 144), the CFC may allocate \$15 million in credits to Relocating

TV Series for fiscal years 2021-22 and 2022-23. SB 144 defines television series that relocate to California differently than in Program 3.0:

(II) ... a “television series that relocated to California” means a television series, without regard to episode length or initial media exhibition, with a minimum production budget of one million dollars (\$1,000,000) per episode that both filmed at least 75 percent of principal photography days for at least one episode outside of California and has not filmed more than 25 percent of principal photography days for any episode inside of California.

For all projects, a penalty provision will apply if the final jobs ratio as calculated during Phase IV was overstated compared to the jobs ratio on the credit allocation letter.

ONLINE APPLICATION

The portal will go live on Monday, September 20, 2021 and close on Wednesday, September 22, 2021 at 5pm.

Applicants should begin to prepare the project's budget and materials early. A completed and tagged budget is required in order to accurately fill out the application. Please note that submitted budgets must accurately estimate the qualified costs for the series.

Online Portal - Create Application for Recurring TV Series Only: The *Tax Credit Allocation and Jobs Ratio* field options remain the same - it does not reflect the credit allocation cap. Applicants are required to fill in all the fields. Once a CFC Analyst has completed the review process, a tax credit override amount will appear on the bottom of the *Tax Credit Allocation and Jobs Ratio* screen. The CAL tax credit amount and jobs ratio will also appear on the printed PDF of the application.

Applicants should prepare all materials listed in the online checklist as these materials are required to be submitted within three business days from the close date of the application window. Be sure to carefully read the [Budget/Tagging Instructions](#) to accurately tag the project's budget. Note that the methodology and tagging to determine uplifts and bonus points have been modified from the methodology utilized in the previous Tax Credit Program 2.0. Qualified expenditure budgets should reflect qualified expenditures on or after October 25, 2021 as Credit Allocation Letters will be issued on that date.

TAX CREDIT APPLICATION ONLINE RESOURCES

The California Film Commission website provides updated informational documents and video tutorials to assist tax credit applicants during the application process. Applicants are strongly advised to review each resource prior to project budgeting and scheduling.

Tax Credit Program Video Tutorials

- [Program 3.0 Overview](#)
- [How to Apply](#)
- [Outside the Zone Tagging Tutorial](#)

Tax Credit Program Helpful Tools

- [Regulations](#)
- [Guidelines](#)
- [Budget, Tagging, & Tracking Tips](#)
- [Qualified Expenditure Chart](#)
- [Jobs Ratio Ranking and Calculator](#)
- [Application Checklist](#)
- [Frequently Asked Questions](#)

For further questions, please contact the Tax Credit Department at IncentiveProgram3@film.ca.gov.

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About the California Film Commission

The California Film Commission enhances California's status as the leader in motion picture, television, and commercial production.

A one-stop office for filmmakers, the Commission supports productions of all sizes and budgets. In addition to managing the Film & Television Tax Credit program, services include an extensive digital location library, free online permitting, low cost use of state properties as shooting locations, and production assistance.

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