



DATE: March 2, 2021

Upcoming Application Window (Recurring & Relocating TV Series): March 8-10, 2021

APPLICATION WINDOWS

The California Film Commission (CFC) will hold its third and final television application period for fiscal year one under Program 3.0. Due to the success of the program and the number of recurring series already accepted into the program, this allocation is open only to Recurring or Relocating TV Series.

All submitted budgets should exclude any costs prior to the Credit Allocation Letter (CAL) issuance date of April 19, 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 and the series will need to reapply in a future allocation period. Relocating TV Series are required to supply a pick-up order.

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: March 8-10, 2021
- Phase II: March 11-15, 2021
- Approval Date: April 19, 2021

EMERGENCY REGULATIONS 5% EPISODIC CAP

On August 17, 2020, the Office of Administrative Law reviewed and enacted the [Emergency Regulations](#) limiting Recurring TV Series episode increases to no more than 5% from the previous season's amount. The per episode cap was deemed necessary due to the finite amount of tax credits available per fiscal year. It also provides a baseline from which credits can be reserved for recurring TV series as well as for other types of projects.

The 5% increase per episode cap applies to all Recurring TV series that will be receiving a Credit Allocation Letter (CAL) on or after the date the regulatory action was approved. It does not affect any TV series previously awarded CALs in Program 2.0 or 3.0. Relocating TV series applying as Recurring TV for subsequent season(s) will also be capped at a 5% per episode increase from their previous season.

The tax credit reservation amount will be limited as above on a per episode basis, including contingency (if applicable) but not uplifts. The jobs ratio will be calculated based upon the capped tax credit amount. The 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 AND NEW WORKSHEET REQUIREMENT

The portal will go live on Monday, March 8, 2021 at 8am and close on Wednesday, March 10, 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. A few modifications to the application process are needed to accommodate new rules under the Emergency Regulations.

Online Portal - Create Application Screen: The Tax Credit Allocation and Jobs Ratio screen remain the same - it does not reflect the 5% cap. Applicants are required to fill in all the fields; the tax credit amount and jobs ratio will be calculated using the new Emergency Regulations Worksheet.

Emergency Regulations Worksheet: This supplemental document, attached, must be completed and submitted by Recurring TV Series applicants in order to determine the credit allocation indicating the capped amount with a 5% increase and the corresponding jobs ratio. Once the CFC verifies and completes the application review, the capped credit amount will appear on the bottom of the Tax Credit Allocation and Jobs Ratio page in the application portal. The verified jobs ratio will be indicated on the bottom of the Application Summary page. Please be aware that the verified credit amount and jobs ratio will not appear in the portal until the application is in Phase II Complete status.

Applicants should prepare all materials listed in the [checklist](#), including the new Emergency Regulations Worksheet, 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 April 19, 2021 as Credit Allocation Letters will be issued on that date.

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.

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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