



## STATUTORY AND REGULATORY REFERENCE KEY BY SUBJECT

**RTC** = Revenue and Taxation Code, 10    **CCR** = California Code of Regulations, Title 10    **CFC** = California Film Commission  
**SFP** = Soundstage Filming Program    **CSCP** = Certified Studio Construction Project    **QMP** = Qualified Motion Picture

SUBJECT	RTC REFERENCE [RTC §17053.98 references = RTC §23698 references]	10 CCR REFERENCE
<b>Applicant - Definition</b>	Specified in regulations adopted pursuant to RTC §17053.98(k)(10)(C)	10 CCR §5530(b)
<b>Applicant Info, Non-approved Apps/ Reporting</b>	RTC §17053.98(k)(5) referencing §17053.98(g)(4)	
<b>Applicant Information Requirements</b>	RTC §17053.98(k)(5) referencing §17053.98(g)(2)(A) [Phase B app info], §17053.98(g)(3)(A)-(C) [Phase C verification/ audit/ reporting] RTC §17053.98(k)(4) referencing §17053.98(d)(1) [required for issuance of TC cert]	10 CCR §5532 (Phase A, Studio Construction Project) 10 CCR §5533 (Phase B, Qualified Motion Picture) 10 CCR §5540 (Phase C, QMP Cert. of Tax Credits)
<b>AUP (Agreed Upon Procedures)</b>	Specified in regulations; procedures established pursuant to RTC §17053.98(k)(10)	10 CCR §5534(f) [incorporated by ref] 10 CCR §5540(a)(5) [exp rep]; (a)(6) [AUP report; CPA qualifications]
<b>Budget Classifications/Definitions</b>	RTC §17053.98(b)(5) [Fringe] RTC §17053.98(b)(16) [QE] RTC §17053.98(b)(20) [Q VFX] RTC §17053.98(b)(21) [QW]	10 CCR §5535(a) [QE] 10 CCR §5535(b) [non-qualified exp]

<b>SUBJECT</b>	<b>RTC REFERENCE</b> [RTC §17053.98 references = RTC §23698 references]	<b>10 CCR REFERENCE</b>
<b>California Competes Prohibition</b>	RTC §17053.98(k)(2)(A)(v) [soundstage]	10 CCR §5532(c)(3)(B) [Phase A]
<b>Career Pathways Training Program (aka Pilot Skills Training)</b>	RTC §17053.98(k)(10)(B) referencing §17053.98(e)	10 CCR §5536(a)(8); (8)(A)-(C) 10 CCR §5540(a)(12) [fee verification]
<b>Career Readiness Requirement</b>	RTC §17053.98(k)(2) referencing §17053.98(b)(19)(A) RTC §17053.98(k)(4) referencing §17053.98(d)(1)(K)	10 CCR §5536(a)(7), (7)(A)-(F) [options] 10 CCR §5540(a)(9) [verification of participation]
<b>Certified Soundstage - Definition</b>	Specified in regulations adopted pursuant to RTC §17053.98(k)(10)(C)	10 CCR §5530(d)
<b>CFC Reporting/Info Requirements</b>	RTC §17053.98(k)(4) referencing §17053.98(h)(1); RTC §17053.98(k)(5) referencing §17053.98(g)(5)-(6) [LAO, FTB, CDTFA] RTC §17053.98(k)(4) referencing §17053.98(h)(2) [website], (h)(3) [Counties]	
<b>CPA Requirements, Phase A/CSCP</b>	Specified in regulations; procedures established pursuant to RTC §17053.98(k)(10)	10 CCR §5532(c)(4)(A) and (B) [CPA required; CPA must pass specified peer review] 10 CCR §5538(a) [Soundstage Workforce Report requirement]; (b) [CPA qualifications; same CPA]

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<b>CPA Requirements, Phase B/QMP</b>	Specified in regulations; procedures established pursuant to RTC §17053.98(k)(10)	10 CCR §5534(f) [AUP incorporated by ref] 10 CCR §5537(d) [potential Diversity Report audit] 10 CCR §5540(a)(6) [AUP report; qualifications]
<b>CSCP Application (Phase A)</b>	Specified in regulations; procedures established pursuant to RTC §17053.98(k)(10)	10 CCR §5532(c) [required information] 10 CCR §5532(d) [approval timeline]
<b>CSCP CPA Report</b>	Specified in regulations; procedures established pursuant to RTC §17053.98(k)(10)	10 CCR §5532(c)(4)(A) [third-party CSCP Verification Report performed by a CPA firm] 10 CCR §5538(a) [third-party Soundstage Workforce Report performed by CPA firm]
<b>CSCP Definition</b>	RTC §17053.98(k)(2)(A)(i), (iii); RTC §17053.99	10 CCR §5532(c)(4)(A)(i) [scope; reporting]
<b>CSCP Monthly Reporting</b>	RTC §17053.99(b)(2)(E), (F) [reporting; contractor/subcontractor]	
<b>CSCP Ongoing Labor</b>	RTC §17053.98(k)(13)(A) [continuous req] RTC §17053.98(k)(12) [workforce certification]	10 CCR §5536(a)(6) [continuous req; workforce cert]
<b>CSCP Ongoing Soundstage Wage Spend</b>	RTC §17053.98(k)(2)(B)(ii) [under QMP]	10 CCR §5531(b) [eligible wages specified]

<b>SUBJECT</b>	<b>RTC REFERENCE</b> [RTC §17053.98 references = RTC §23698 references]	<b>10 CCR REFERENCE</b>
<b>CSCP Skilled &amp; Trained Workforce</b>	RTC §17053.99(b); §17053.98(k)(12)	
<b>CSCP Spend</b>	RTC §17053.98(k)(2)(A)(ii) [\$25M over 5y]	CCR 10 §5530(c)(1)-(3) [capital improvements, per-stage spend, 70% of spend for actual constr/ren]
<b>CSCP Subject to Labor Agreement</b>	RTC §17053.99(a)(2)(E) RTC §17053.99(b)(2)(F) [contractor/subcontractor; reporting]	
<b>CSCP Workforce Report (Annual)</b>	RTC §17053.98(k)(13)(B) [annual workforce certification] RTC §17053.98(k)(12) [certification]	10 CCR §5538, (a) [report requirement; one or more stages], (b) [CPA qualifications; same CPA allowed]
<b>Definitions 3.0</b>	RTC §17053.98(b)	10 CCR § 5520
<b>Definitions SFP</b>	RTC §17053.98(k)(2), and otherwise 17053.98(b)	10 CCR § 5530
<b>Diversity Information, Self-Reported and Voluntary</b>	RTC §17053.98(k)(4) referencing §17053.98(d)(1)(J) [requirement] RTC §17053.98(k)(5) referencing §17053.98(g)(2)(A)(iv) and (xii) [requirement on CFC to collect]	10 CCR §5533(d)(5)(A)4. [requirement] 10 CCR §5540(a)(5)(G) [Phase C certification]
<b>Diversity Initiatives</b>	RTC §17053.98(k)(5) referencing §17053.98(g)(2)(A)(xiii)	10 CCR §5533(f)(10)

<b>SUBJECT</b>	<b>RTC REFERENCE</b> [RTC §17053.98 references = RTC §23698 references]	<b>10 CCR REFERENCE</b>
<b>Diversity Report Audit</b>	Specified in regulations; procedures established pursuant to RTC §17053.98(k)(10)	10 CCR §3357(d)
<b>Diversity Report Content</b>	RTC §17053.98(k)(3)(D)(ii)	10 CCR §3357(b)
<b>Diversity Report Requirement</b>	RTC §17053.98(k)(3)(D)(i)	10 CCR §3351(e) 10 CCR §3357(a) [requirement]; (c) [approval timeframe]
<b>Diversity Workplan Non-Qualified Wage/Creative Aspect Goals</b>	RTC §17053.98(k)(3)(A)(ii)	10 CCR §5534(b)(2) [non-qualified wage] 10 CCR §5534(b)(3) [creative aspects]
<b>Diversity Workplan Qualified Wage Goals</b>	RTC §17053.98(k)(3)(A)(i)	10 CCR §5534(b)(1)
<b>Diversity Workplan Reflective of CA Population</b>	RTC §17053.98(k)(3)(B)	10 CCR §5534(b)(5)
<b>Diversity Workplan Requirement</b>	RTC §17053.98(k)(2)(B)(iv)	10 CCR §5531(e) 10 CCR §5533(f)(12) 10 CCR §5534 (a)
<b>Diversity Workplan Specifications</b>	RTC §17053.98(k)(3)(A)	10 CCR §5534

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<b>Diversity Workplan Strategic Plan</b>	RTC §17053.98(k)(3)(A)(iii)	10 CCR §5534(b)(4)
<b>Eligibility – Independent Motion Pictures</b>	RTC §17053.98(k)(4) referencing §17053.98(a)(3)(B)(iv) [up to \$10M QE] RTC §17053.98(k)(2) referencing §17053.98(b)(18)(A)(iv), §17053.98(b)(18)(B) [75% filming/75% budget in CA, 30 months, copyright, 180/240 days] RTC §17053.98(k)(1) referencing §17053.98(a)(4)(C) [25%], 17053.98(b)(6) [definition]	10 CCR §5531(k) [up to \$10M QE] 10 CCR §5533(d)(2)(B) [max 25% publicly traded co]
<b>Eligibility – Mini-Series/Limited Series</b>	RTC §17053.98(k)(4) referencing §17053.98(a)(3)(B)(ii) [up to \$100M QE] RTC §17053.98(k)(2) referencing §17053.98(b)(18)(A)(ii) [2 or more Ep, min \$1M/Ep, min 40 min/Ep, in CA], and §17053.98(b)(18)(B) [75% filming/75% budget in CA, 30 months, copyright, 180/240 days] RTC §17053.98(k)(1) referencing §17053.98(a)(4)(A) [20%]	10 CCR §5533(d)(3)(A) [required info] 10 CCR §5540(a)(10) [required proof of distribution]
<b>Eligibility – New Television Series</b>	RTC §17053.98(k)(4) referencing §17053.98(a)(3)(B)(iii) [up to \$100M QE]	10 CCR §5531(f) [min \$1M/Ep, min 40 min/Ep] 10 CCR §5533(d)(3)(A) [required info]



SUBJECT	RTC REFERENCE [RTC §17053.98 references = RTC §23698 references]	10 CCR REFERENCE
<b>Eligibility – New Television Series cont’d</b>	<p>RTC §17053.98(k)(2) referencing §17053.98(b)(18)(A)(iii) [min \$1M/Ep, min 40 min/Ep, in CA], and §17053.98(b)(18)(B) [75% filming/75% budget in CA, 30 months, copyright, 180/240 days]</p> <p>RTC §17053.98(k)(1) referencing §17053.98(a)(4)(A) [20%]</p>	
<b>Eligibility – Non-Independent Features</b>	<p>RTC §17053.98(k)(4) referencing §17053.98(a)(3)(B)(i) [up to \$100M QE]</p> <p>RTC §17053.98(k)(2) referencing §17053.98(b)(18)(A)(i) [Min \$1M budget], and §17053.98(b)(18)(B) [75% filming/75% budget in CA, 30 months, copyright, 180/240 days]</p> <p>RTC §17053.98(k)(1) referencing 17053.98(a)(4)(A) [20%]</p>	10 CCR §5533(d)(7)(5) [20%, all categories except indies & relocating TV]
<b>Eligibility – Pilot</b>	<p>RTC §17053.98(k)(2) referencing §17053.98(b)(18)(A)(vi), 17053.98(b)(18)(B) [75% filming/75% budget in CA, 30 months, copyright, 180/240 days]</p> <p>RTC §17053.98(k)(1) referencing §17053.98(a)(4)(A) [20%]</p>	10 CCR §5531(h) [min 40m, min \$1M, in CA, initial Ep of proposed series]

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<b>Eligibility – Pilot cont’d</b>	RTC §17053.98(k)(2) referencing §17053.98(b)(10) [definition]	
<b>Eligibility – Recurring Television</b>	RTC §17053.98(k)(2) referencing §17053.98(b)(18)(B) [75% filming/75% budget in CA, 30 months, copyright, 180/240 days] RTC §17053.98(k)(1) referencing §17053.98(a)(4)(A) [20%]	10 CCR §5533(d)(7)(5) [20%, all categories except indies & relocating TV]
<b>Eligibility – Relocating Television</b>	RTC §17053.98(k)(4) referencing §17053.98(a)(3)(B)(iii) [up to \$100M QE], RTC §17053.98(k)(2) referencing §17053.98(b)(18)(A)(v) [TV Series relocating to CA], and §17053.98(b)(18)(B) [75% filming/75% budget in CA, 30 months, copyright, 180/240 days] RTC §17053.98(k)(1) referencing §17053.98(a)(4)(B) [25%] RTC §17053.98(k)(2) referencing §17053.98(b)(25) [Definition]	10 CCR §5531(g)(1) [certify tax credit reason for reloc] 10 CCR §5531(g)(2) [min \$1M/Ep, prev S outside CA] 10 CCR §5531(g)(3) [min 75% PP prev S outside CA] 10 CCR §5533(d)(3)(A) [required info]
<b>Principal Photography Days Definition</b>	RTC §17053.98(k)(2) referencing §17053.98(b)(13)	10 CCR §5530(e), §5533(d)(4)(A) [6h minimum for stage-shooting days]
<b>Production Period Definition</b>	RTC §17053.98(k)(2) referencing §17053.98(b)(14)	



<b>SUBJECT</b>	<b>RTC REFERENCE</b> [RTC §17053.98 references = RTC §23698 references]	<b>10 CCR REFERENCE</b>
<b>Project types</b>	RTC §17053.98(k)(2) referencing §17053.98(b)(18) [QMP definitions and requirements]	10 CCR §5531
<b>QMP – Application (Phase B)</b>	Specified in regulations; procedures established pursuant to RTC §17053.98(k)(10)	10 CCR §5533 [application information] 10 CCR §5533(a) [Phase A approval required]; (f) [required supporting documentation] 10 CCR §5534(c) [required Diversity Wpl approval]; (d) CAL issuance
<b>QMP – Approved Applicant Responsibilities</b>	Specified in regulations; procedures established pursuant to RTC §17053.98(k)(10)	10 CCR §5536(a)(3)-(5) [ongoing reporting]; (a)(7) [career-based learning]; (a)(8) [Career Pathways/pilot skills training]
<b>QMP – AUP (Agreed Upon Procedures)</b>	Specified in regulations; procedures established pursuant to RTC §17053.98(k)(10)	10 CCR §5534(f) [AUP incorporated by ref] 10 CCR §5540(a)(6) [submission of AUP report]
<b>QMP – Completion/Certification</b>	Specified in regulations; procedures established pursuant to RTC §17053.98(k)(10)	10 CCR §5540 [reporting; certification] 10 CCR §5541 [on-screen credit]
<b>QMP – Definition</b>	RTC §17053.98(k)(2)(B) including reference to §17053.98(b)(18)	
<b>QMP – Diversity Workplan Requirement</b>	RTC §17053.98(k)(2)(B)(iv)	[see Diversity entries above]
<b>QMP – Hiatus Provision</b>	Specified in regulations; procedures established pursuant to RTC §17053.98(k)(10)	10 CCR §5536(a)(1)

<b>SUBJECT</b>	<b>RTC REFERENCE</b> [RTC §17053.98 references = RTC §23698 references]	<b>10 CCR REFERENCE</b>
<b>QMP – Ongoing Soundstage Wage Spend</b>	RTC §17053.98(k)(2)(B)(ii)	10 CCR §5531(b) [eligible wages specified]
<b>QMP – Orientation Requirement</b>	Specified in regulations; procedures established pursuant to RTC §17053.98(k)(10)	10 CCR §5536(a)(2) [asap, no less than 4w prior to pp; required attendees]
<b>QMP – Stage Days Requirements</b>	RTC §17053.98(k)(2)(B)(i)	10 CCR §5533(d)(4)(A) [min 50% of stage PP days]
<b>QMP – Taxpayer Ownership/Renter Role</b>	RTC §17053.98(k)(2)(B)(iii) [50% own (I), 10y lease (II)]	
<b>QMP – Timeframes</b>	RTC §17053.98(k)(9)(A) [within 36 months of CSCP cert] RTC §17053.98(k)(2) referencing §17053.98(b)(18)(B) [30 months, 180/240 days]	10 CCR §5532(b) [start of pp must be after CAL date] 10 CCR §5533(d)(4)(A) [within 36 months of CSCP cert] 10 CCR §5536(a)(1) [start within 180/240 days of CAL]; (a)(8) [pilot skills contribution within 30 days of CAL]
<b>Relationship to 3.0</b>	RTC §17053.98(k)(8)(B)(ii) and (C) RTC §17053.98(k)(9)	10 CCR §5531(d); 5539(f) [current 3.0 recipients ineligible for SFP] 10 CCR §5532(a)(1) [3.0 eligibility if SFP funds alloc.]

<b>SUBJECT</b>	<b>RTC REFERENCE</b> [RTC §17053.98 references = RTC §23698 references]	<b>10 CCR REFERENCE</b>
<b>Relationship to 3.0 cont'd</b>		10 CCR §5539(h) [3.0 eligibility if timeout; if no funds]
<b>Soundstage – Ancillary Buildings</b>	Specified in regulations adopted pursuant to RTC §17053.98(k)(10)(C)	10 CCR §5530(c)
<b>Soundstage – Definition</b>	Specified in regulations adopted pursuant to RTC §17053.98(k)(10)(C)	10 CCR §5530(c)
<b>Soundstage – Permits</b>	RTC §17053.98(k)(2)(A)(iv)	
<b>Soundstage – Specifications</b>	Specified in regulations adopted pursuant to RTC §17053.98(k)(10)(C)	10 CCR §5530(c)
<b>Soundstage – Spend Requirement</b>	RTC §17053.98(k)(2)(A)(ii)	CCR 10 §5530(c)(1)-(3) [capital improvements, per-stage spend, 70% of spend for actual constr/ren]
<b>Soundstage Filming Program Funding and Timeframe</b>	RTC §17053.98(k)(1) and (k)(8)(B)(i)	10 CCR §5532(a) [first come, first served] 10 CCR §5532(b) [Phase A, Phase B, CAL required] 10 CCR §5539(b) [2022-32, \$150M]; (c) [75% alloc./ 30-day final Phase A app. window]; (e) [\$12M cap]
<b>Tax Credit Allocation</b>	RTC §17053.98(k)(8)(A) and (B)(i)	10 CCR §5539 [allocation] 10 CCR §5540 [certification]
<b>Tax Credit Carry-Over</b>	RTC §17053.98(k)(11) [9y carry-over allowed]	10 CCR §5539(g) [9y carry-over allowed]

<b>SUBJECT</b>	<b>RTC REFERENCE</b> [RTC §17053.98 references = RTC §23698 references]	<b>10 CCR REFERENCE</b>
<b>Tax Credit Criteria – Overall SFP</b>	RTC §17053.98(k)(8)(A) and (B)(i)	10 CCR §5531(j) [\$12M cap] 10 CCR §5532(a) [first come, first served] 10 CCR §5534(d) [CAL, cap] 10 CCR §5539(d) [percentages]; (e) [\$12M cap] 10 CCR §5540 [certification]; (d), (f) [approval]; (d), (e) [rejection/disapproval]
<b>Tax Credit Percentages – Indies</b>	RTC §17053.98(k)(1) referencing 17053.98(a)(4)(C) [25%]	10 CCR §5533(d)(7)(5) [25%]
<b>Tax Credit Percentages – Non-Indies (Features, Pilots, Miniseries, New &amp; Recurring TV)</b>	RTC §17053.98(k)(1) referencing §17053.98(a)(4)(A) [20%]	10 CCR §5533(d)(7)(5) [20%, all categories except indies & relocating TV]
<b>Tax Credit Percentages – Relocating TV</b>	RTC §17053.98(k)(1) referencing §17053.98(a)(4)(B) [25%]	10 CCR §5533(d)(7)(5) [25%]
<b>Timeframe CSCP</b>	RTC §17053.98(k)(2)(A)(ii) [spend within 5y] RTC §17053.98(k)(9)(A) [CAL within 36 months of CSCP cert] RTC §17053.98(k)(2)(A)(iv) [allowable permit dates]	10 CCR §5532(d) [application approval timeline]

<b>SUBJECT</b>	<b>RTC REFERENCE</b> [RTC §17053.98 references = RTC §23698 references]	<b>10 CCR REFERENCE</b>
<b>Timeframe QMP</b>	RTC §17053.98(k)(9)(A) [within 36 months of CSCP cert] RTC §17053.98(k)(2) referencing §17053.98(b)(18)(B) [30 months, 180/240 days]	10 CCR §5532(b) [start of pp must be after CAL date] 10 CCR §5533(d)(4)(A) [CAL within 36 months of CSCP cert] 10 CCR §5534(c) [partial approval timeline] 10 CCR §5536(a)(1) [start within 180/240 days of CAL]; (a)(8) [pilot skills contribution within 30 days of CAL] 10 CCR §5540 [certification of Tax Credits]; (b) [QMP completion within 30 months of CAL date]
<b>Transferrable Tax Credit for Indies</b>	RTC §17053.98(k)(4) referencing §17053.98(c)	
<b>Uplift – Diversity</b> <b>Uplift – Diversity cont’d</b>	RTC §17053.98(k)(3)(D)(iv)(i) and (ii) [2+2% all categories]	10 CCR §5533(d)(6)(D) [uplift info; assumption] 10 CCR §5535(e) [indie/reloc. TV eligibility] 10 CCR §5537(e) [Diversity Report approval]
<b>Uplift – Local Hire Labor</b>	RTC §17053.98(k)(1) referencing §17053.98(a)(4)(E)(i) [10% QW LW for Non-Indies & Recurring TV] RTC §17053.98(k)(1) referencing §17053.98(a)(4)(E)(ii) [5% QW LW for Indies & Relocating TV]	10 CCR §5533(d)(6)(B) [uplift info] 10 CCR §5535(d) [requirements, non-indies] 10 CCR §5535(e) [requirements, indies/reloc. TV]

SUBJECT	RTC REFERENCE [RTC §17053.98 references = RTC §23698 references]	10 CCR REFERENCE
<b>Uplift – Out-of-Zone</b>	RTC §17053.98(k)(1) referencing §17053.98(a)(4)(D)(i)(I) [5% QE ZC or ZE/QW ZW excl LW, for Non-Indies & Recurring TV]	10 CCR §5533(d)(5)(A) [Out-of-Zone PP days info] 10 CCR §5533(d)(5)(B) [Specify OZ counties] 10 CCR §5535(c)(2), (3) [requirements, non-indies]
<b>Uplift – VFX</b>	RTC §17053.98(k)(1) referencing §17053.98(a)(4)(D)(ii) [5% QE/QW VU for Non-Indies & Recuring TV]	10 CCR §5533(d)(5)(A) [VFX uplift eligibility] 10 CCR §5533(d)(6)(C) [VFX uplift info] 10 CCR §5535(c)(1) [requirements, non-indies]
<b>Uplift Definition – QE ZC</b>	RTC §17053.98(k)(1) referencing §17053.98(a)(4)(D)(i)(II)(id)	
<b>Uplift Definition – Qualified VFX/VU</b>	RTC §17053.98(k)(2) referencing §17053.98(b)(20)	

[Revenue and Taxation Code Section 23698](#)

[Revenue and Taxation Code Section 17053.98](#)

[Revenue and Taxation Code Section 17053.99](#)

[California Code of Regulations, Title 10, Chapter 7.75, Article 4](#)



