

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0
January 2026
For all Reality TV Program 4.0 Projects

Page 1 of 45

The chart below is intended as a helpful guide. Qualified Expenditures apply to pre-production, production, and post-production – not for development, marketing, publicity, or distribution costs.

Qualified expenditures qualify for tax credits. For purchases and rentals to qualify, they must be purchased or rented and used in the state. For wages to qualify, all services must be performed in the state and must be paid directly by the production company through a payroll service or accounts payable. Qualified wages should be tagged **QW** in your total budget and non-wages should be tagged **QE**. Labor hired through a 3rd party vendor, stage or studio is considered non-wage and should be tagged **QE**.

All non-qualified expenditures should be tagged **NQ**. All out of state expenditures should be tagged **XX**. This will enable the production to calculate all qualified and non-qualified California expenditures (for reporting purposes) and exclude the non-qualified expenditures. **XX** tagging is not indicated in the chart below.

Please consult the Budget Tagging and Tracking Tips and [Program Guidelines](#) when budgeting your project. You can also access tutorials on how to tag your budget on the CFC website.

OUT-OF-ZONE UPLIFTS

LW ZW ZC and ZE

If a project is shooting outside the LA Zone ("OZ"), there may be expenditures that are eligible for Uplifts.

The **LW** tag

"All projects – Indies and Non-Indies – are eligible for Uplifts for hiring crewmembers that reside and work in California outside the LA zone. These Outside-the-Zone crewmembers are designated **OZ Labor Working OZ** (also called "Local Hire Labor") and should be tagged **LW**. This is in addition to the QW tag.

CALIFORNIA QUALIFIED EXPENDITURE CHART

CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 2 of 45

The **LW** Uplift may only be applied during the **Applicable Period**, which is defined as Prep, Shoot and Wrap as related to Principal Photography, 2nd Unit, and Reshoots. The **LW** Uplift does not apply to Post-Production.

During Principal Photography, OZ Labor should be tagged **LW** for the portion of the Shoot that takes place Outside the Zone. If an OZ hired crewmember works in the LA zone during the LA portion of the Shoot, that portion should not have an **LW** tag.

If an OZ Labor crewmember is prepping or wrapping outside the zone, those days can also be tagged **LW**. However, an OZ Labor crewmember that works outside the zone for a shoot taking place inside the zone, such as an Accountant working from home, does not qualify as **LW**.

OZ Labor employees must show ID (California Driver's License, State ID Card or Passport) AND one of the following: recent utility bill, mortgage payment, current home or apartment rental agreement, home internet/phone provider, apartment renter's insurance or homeowner's insurance bill. A California Driver's License alone is not sufficient to prove residency outside the zone.

In addition, the Production must show proof that the work was actually performed outside the zone during the Applicable Period. Examples include timecards denoting the county in which the work took place, production reports, call sheets, time sheets, or hotel or airline receipts. If the CPA performing the audit does not have sufficient evidence proving the work was performed out of the zone, the Uplift will not apply for that work.

The OZ Labor Uplift is worth 5% for Relocating TV Series.

The OZ Labor Uplift is worth 10% for all other projects - Non-Independent Films, Independent Films and the following Television Projects (Pilots, Limited Series, New and Recurring TV series).

The Z tags

Only Non-Independent projects qualify for "Z" tags. Independent projects are not eligible for **ZW**, **ZE** or **ZC**. No "Z" tags should ever appear in the budget of an Indie project.

The **ZW** tag applies to Out-of-Zone Wages for Los Angeles-based crewmembers filming and working outside the zone. If a shooting day is qualified as an Out-of-Zone shoot day, then the crew working outside the LA zone may be tagged **ZW** for that day. No line in the budget should ever be tagged both **ZW** and **LW**. **ZW** is only for LA crew working out of the zone, and **LW** is only for out-of-zone crew who reside and are working out of the zone.

ZW for prep or wrap time only applies to the few limited situations where the production can show proof that the crewmember prepped or wrapped entirely out of the zone. A Location Manager that scouts partially out of the zone and partially in LA does not qualify **ZW** for that day. But a Location Manager that goes on distant location for prep does qualify **ZW**.

The **ZC** tag applies to all expenditures, purchases or rentals that are made AND used exclusively out of the zone. Examples include hotel accommodations, gas, meals if shopped and purchased outside the zone, and any equipment rented from a vendor based outside the zone that is never

CALIFORNIA QUALIFIED EXPENDITURE CHART

CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 3 of 45

used inside the zone. A film shooting entirely in San Francisco that rents all its equipment in San Francisco would tag those rentals **ZC**.

100% of the **ZC** expenditures will count toward the Uplift. (See the Appendix at the end of this QEC for a list of examples of **ZC** expenditures).

The **ZE** tag applies only to expenditures, purchases or rentals made outside the zone that are used partially outside the zone and partially inside the zone. Examples of **ZE** expenditures include picture cars purchased outside the zone used both in and out of zone, or equipment or truck rentals from a vendor outside the zone used during production both in and out of zone.

ZE expenditures are pro-rated by the percentage of shooting days outside the zone. So if a production shoots 40% of its schedule outside the zone, **ZE** expenditures will be subject to 40% of their total before applying the Uplift.

All qualified expenditures in the budget should have either a **QW** or a **QE** tag. Line items that are eligible for Uplifts should be double tagged with either a **QW** or a **QE** plus the appropriate additional tag. No item in the budget should ever have one of the Uplift tags without also a **QW** or a **QE** tag.

OTHER UPLIFTS & BONUS POINTS TAGS

NON-INDEPENDENT (excluding Relocating TV Series):

- VISUAL EFFECTS expenditures qualify for an additional 5% tax credit Uplift and should be tagged **VU**. **VU** expenditures for VFX also qualify for jobs ratio bonus points.
- MUSIC WAGES – Wages paid to Music scoring and track recording labor (excluding Composer and Music Supervisor) are eligible for additional Bonus Points. An **MW** tag should be added to the applicable line items. **MW** is for BONUS POINTS ONLY. There is no Uplift.

INDEPENDENT FILMS OVER \$10 MILLION and RELOCATING SERIES:

- VISUAL EFFECTS expenditures qualify for Jobs Ratio bonus points and should be tagged **VU**. However, VFX expenditures (**VU**) do not qualify for an Uplift for Independent Films or for Relocating TV Series.
Furthermore, VFX expenditures (**VU**) do not apply at all to Independent Films \$10 million and under – neither for Uplifts nor for Bonus Points.
- MUSIC WAGES – Wages paid to Music scoring and track recording labor (excluding Composer and Music Supervisor) are eligible for additional Bonus Points. An **MW** tag should be added to the applicable line items. **MW** is for BONUS POINTS ONLY. There is no Uplift.
Furthermore, **MW** Wages do not apply at all to Independent Films \$10 million and under – neither for Uplifts nor for Bonus Points.

CATEGORIES

Contents

GLOBAL LINE ITEMS	6
TRAVEL & LIVING (Out of Zone costs associated with Editorial may qualify for uplifts during the Applicable Period)	7
ABOVE THE LINE	8
STORY & RIGHTS	8
WRITING - Please notes about Producers & Staff Below	8
PRODUCER & STAFF	9
DIRECTOR & STAFF	10
CAST/CONTESTANTS	10
STUNTS	12
BELOW THE LINE	13
BACKGROUND & STAND-INS-	13
PRODUCTION STAFF	13
ART DEPARTMENT	14
SET CONSTRUCTION	15
GRIP/SET OPERATIONS	16
CAMERA	17
PRODUCTION SOUND	18
VIDEO PLAYBACK & ASSIST	19
ELECTRICAL / SET LIGHTING	19
SPECIAL EFFECTS	20
CREATURE/MECHANICAL EFFECTS	21
SET DRESSING	21

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 5 of 45

ANIMALS & HANDLERS	21
WARDROBE	22
MAKEUP & HAIRDRESSING.....	23
PROPERTY DEPARTMENT.....	23
PICTURE VEHICLES & ACTION PROPS	24
PRODUCTION MEDIA, STOCK & LAB	25
TRANSPORTATION.....	26
LOCATION & OFFICE EXPENSES.....	27
LIVE PRODUCTION.....	28
POST-PRODUCTION.....	30
EDITORIAL.....	30
SOUND EDITORIAL	31
POST-PRODUCTION SOUND.....	31
POST-PRODUCTION FILM & LAB	32
MUSIC EDITORIAL.....	35
MUSIC (Music Wages for Bonus Points only. Excludes Indies \$10M and under)	35
VISUAL EFFECTS (Alphabetical Order)	37
TITLES / DISSOLVES / WIPES	40
PROJECTION.....	40
PREVIEW COSTS.....	40
OTHER.....	41
MISCELLANEOUS CHARGES (Alphabetical order)	41
INSURANCE	43
PUBLICITY	44
CONTRACTUAL CHARGES.....	45
ZC Expenditures.....	45

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 6 of 45

Pink = Noteworthy revisions

Note: **ZW**, **ZC** and **ZE** apply to Non-Independents only.

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
GLOBAL LINE ITEMS				
Fringe Benefits on Wages including Pension, Health & Welfare, Vacation and Holiday	QW	QW, LW	QW, ZW	On qualified labor only. For specific Fringe Rates, see the Fringe Chart on the CFC Website.
Fringe Benefits on Non-Wage Expenditures	QE		QE	For specific Fringe Rates, see the Fringe Chart on the CFC Website.
Payroll Fees	QW	QW, LW	QW, ZW	The items in this block are for qualified labor only. Fringe these items with Payroll and Workman’s Comp, SUI fringes only – Do NOT fringe any of the items in this block with PH&W, Vacation or Holiday. Box Rental rates (up to \$400/day) are for Box Rental ONLY. Camera Rental, Steadicam Rental, Sound Equipment Rental, Construction Coordinator Shop Rental, SFX Shop Rental should not be conflated with Box Rental. They should be separate rentals tagged QE. Box Rental portion exceeding \$400/day should be split out and tagged QE. Box Rentals and Car Allowances for out-of-state individuals do not qualify and should be tagged XX.
Meal Penalty Violations (MPV)	QW	QW, LW	QW, ZW	
Meal Allowance	QW	QW, LW	QW, ZW	
Box Rentals	QW	QW, LW	QW, ZW	
Car / Mileage Allowances	QW	QW, LW	QW, ZW	
Mileage Reimbursement	QE		QE, ZC	
Drive-to Mileage	QW	QW, LW	QW, ZW	
Cell Phones Reimbursement / Allowance	QW	QW, LW	QW, ZW	On qualified labor only. If rented through a vendor, then QE.
Online Purchases made through a pass-through	NQ		NQ	QE or QE ZC if the pass-through is a California company (e.g., ebay). Amazon is NQ. GrubHub is NQ. Etsy is NQ.

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 7 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Messengers / Couriers	QE		QE, ZC	In CA only. QE, ZC if trip begins and ends Out of Zone during the applicable period.
Perks for ATL Personnel (Writers, Producers, Directors, Stars)	QW or QE		QW or QE, in some cases ZW or ZC	If Perks are itemized, Wages are QW, Non-wages are QE. If Perks are a non-itemized Allowance, QE only, capped at \$50,000 per individual
Entertainment & Meals	QE		QE, ZC	Excludes alcohol.
Wrap Party/Crew & Cast Gifts	NQ	NQ	NQ	
Royalties	NQ		NQ	
Cast and Director Agent Fees	NQ		NQ	
BTL Agent Fees	QE		QE	Must be a CA agency. Must be a line item, not a fringe.
Loss and Damages	QE		QE, ZE	Subject to the OZ pro-rata
TRAVEL & LIVING (Out of Zone costs associated with Editorial may qualify for uplifts during the Applicable Period)				
Travel Day Salaries – within CA	QW	QW, LW	QW, ZW	On qualified labor only.
Travel Day Salaries – into and out of CA	NQ		NQ	
Airfares	QE		QE, ZC or ZE	Travel departing and arriving in CA only. Must be purchased from a CA vendor. For ZC, must be purchased from an OZ CA vendor for OZ work during the qualified period. May be subject to the ZE pro-rata.
Airfares – Studio Executives	NQ		NQ	
Car Rentals	QE		QE	For both qualified and non-qualified labor – as distinguished from Car Allowance paid to qualified labor only.
Housing – Hotels, Corporate Housing, Short-Term Rental Agencies	QE		QE, ZC	
Housing – Air BnB	QE		QE, ZC	(Air BnB is a California company)
Housing – Private Residence or Vrbo	NQ		NQ	(Vrbo is not a California company)
Housing Allowance	QE		QE	On qualified labor only.
Living Expenses/Allowance	QE		QE, ZC	On qualified labor only. Per Diem portion up to Union Daily Rate may be tagged QW if separated out.

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 8 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Per Diem – Below the Line	QW	QW, LW	QW, ZW	On qualified labor only. Per Diem up to Union Daily Rate is QW – above that rate is QE.
Luggage Fees	QE		QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. Must be purchased from an OZ CA vendor for OZ work during the applicable period to qualify as ZC.
Travel Agent Fees/Taxes	QE		QE, ZC	
Ground Transportation	QE		QE, ZC	
Uber/Lyft	QE		QE, ZC	
ABOVE THE LINE				
STORY & RIGHTS				
Story Rights – Purchase	NQ	NQ	NQ	
Acquisition Expenses	NQ	NQ	NQ	
Title Report	QE		QE	If work performed in CA.
Copyright Fee / Copyright Report / Form PA	NQ		NQ	
WRITING – Please notes about Producers & Staff Below				
Writers	NQ	NQ	NQ	
Showrunners	NQ	NQ	NQ	
Editors and Consultants	NQ	NQ	NQ	
Research	QE		QE	
Script Timing	QE		QE	QW if done by Script Supervisor on payroll
Secretaries	QW	QW, LW	QW, ZW	
Script Duplication	QE		QE	
Script Coordinator	QW	QW	QW	
Writer Assistants	QW	QW, LW	QW, ZW	
Script Clearance Research	QE		QE	
Clearance Fees	QE		QE	If paid to a CA company.
Clearance License Fees	NQ		NQ	
Packaging Fees	NQ		NQ	
Screenwriting Software	NQ		NQ	
WGA Registration Fee	NQ		NQ	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 9 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Script Publication Fee (Features)	NQ		NQ	Paid to writer.
PRODUCER & STAFF				
Executive Producers	NQ	NQ	NQ	Field and Post
Co- Executive Producers	NQ	NQ	NQ	Field and Post
Producers	NQ	NQ	NQ	Field and Post
Executive In Charge	NQ	NQ	NQ	
Line Producer	NQ	NQ	NQ	
Supervising/Senior Producer	NQ	NQ	NQ	Field and Post
Story Producers	NQ	NQ	NQ	
Field Producers	NQ	NQ	NQ	
Culinary Producer	QW	QW, LW	QW, ZW	NQ if develops recipes/story
Host Producer	QW	QW, LW	QW, ZW	
Talent /Contestant Producer	QW	QW, LW	QW, ZW	
Content/Challenge Producer	NQ	NQ	NQ	
Archival/ Clearance Producer	QW	QW	QW	
Segment Producers	QW	QW	QW	
Digital Producer	NQ	NQ	NQ	
Bumper Producer	NQ	NQ	NQ	
Control Room Producer	NQ	NQ	NQ	
Screens Producer	NQ	NQ	NQ	
Performance Producer	NQ	NQ	NQ	
Associate Producers (Field)	QW	QW, LW	QW, ZW	Logger/ Segment Producer duties only
Associate Producers (Post)	QW	QW, LW	QW, ZW	Story Editors duties if they create story NQ
Producer Assistants	QW	QW, LW	QW, ZW	
Producer Secretaries	QW	QW, LW	QW, ZW	
Producer Drivers	QW	QW, LW	QW, ZW	
Producer Trailers	QE		QE, ZC	Rental must be from an OZ Vendor & used entirely OZ.
Producer Overhead Charge	NQ		NQ	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 10 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
DIRECTOR & STAFF				
Director	NQ	NQ	NQ	
Second Unit Director	NQ	NQ	NQ	
Field Director	NQ	NQ	NQ	
Creative Director	NQ	NQ	NQ	
Dialogue Coach, Acting Coach	QW	QW, LW	QW, ZW	
Choreographer	QW	QW, LW	QW, ZW	Off camera work only.
Technical Manager/ Engineer in Charge	QW	QW, LW	QW, ZW	
Technical Advisor	QW	QW, LW	QW, ZW	Cannot be a Director or Producer Fee?
Intimacy Consultant / Advisor	QW	QW, LW	QW, ZW	
Director Drivers	QW	QW, LW	QW, ZW	
Director Trailers/Rental Cars	QE		QE, ZC	Rental must be from an OZ Vendor & used entirely OZ.
Director's Secretary	QW	QW, LW	QW, ZW	
Director's Assistant	QW	QW, LW	QW, ZW	
CAST/CONTESTANTS				
Judges	NQ	NQ	NQ	
Host	NQ	NQ	NQ	
Principal Cast/Contestants	NQ	NQ	NQ	
Supporting Cast/Day Players	NQ	NQ	NQ	
Cast Guardian (for Minors)	QW	QW, LW	QW, ZW	QE if paid through an agency.
Sideline Musicians	QW	QW, LW	QW, ZW	Must be paid through extras voucher.
Dancers	NQ	NQ	NQ	See Background & Stand-Ins Category for dancers paid as background performers.
Pilots (Helicopter and Airplane on a SAG contract)	NQ	NQ	NQ	
Loop Group Performers	NQ	NQ	NQ	
Puppet Captain	QW	QW, LW	QW, ZW	Off-camera work only.
Puppeteers	NQ	NQ	NQ	
Wardrobe Allowance, Meal Penalties	NQ	NQ	NQ	
Vocal / Dialogue Coach	QW	QW, LW	QW, ZW	Off-camera work only

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 11 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Technical Advisor	QW	QW, LW	QW	Cannot be a Star or Producer Fee?
Fitness Coach/Trainer	QW	QW	QW	Off-camera work only
Sobriety Coach	NQ	NQ	NQ	
Teacher/Welfare Worker	QW	QW, LW	QW, ZW	
On Set / Remote Psychologist	QW	QW, LW	QW, ZW	If paid directly through payroll; otherwise QE or QE, ZC.
Aftercare Psych	QW	QW, LW	QW, ZW	If paid directly through payroll; otherwise QE or QE, ZC.
Psych Evaluation	QW	QW, LW	QW, ZW	If paid directly through payroll; otherwise QE or QE, ZC.
Medical Evaluations (certificates)	QE	QE	QE, ZC	
Communicable Disease Training Vendor				If within CA
Casting Platform License	QE	QE	QE, ZC	If within CA
Talent Welfare Team	QW	QW, LW	QW, ZW	
Talent / Guest Booker	QW	QW, LW	QW, ZW	
Casting Director/ Producer	QW	QW, LW	QW, ZW	For work performed in CA.
Casting/ Contestant Manager	QW	QW, LW	QW, ZW	
Casting/ Contestant Assistant	QW	QW, LW	QW, ZW	
Casting Director Bonus	QW	QW	QW	
Prize for Contestants/Cast	NQ	NQ	NQ	
Agent Fees for ATL employees	NQ	NQ	NQ	Note: Agent fees for qualified BTL personnel are QE but must be a separate line item and not included as a fringe.

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 12 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Cell Phones – Cast	NQ	NQ	NQ	QE if paid directly to CA cell provider.
Mobilehome Dressing Rooms	QE		QE, ZE or ZC	ZC if rented from OZ Vendor & used entirely outside the zone.
Wardrobe Allowance	NQ	NQ	NQ	
Meal Allowance	NQ	NQ	NQ	
Work Permits for Minors	QE		QE	
Principal Cast/Contestant Expenses	QE		QE, ZE or QE, ZC	Itemized with proof of direct payment to vendor by production company. ZC if rented from OZ vendor and used only OZ during the Applicable Period.
Principal/Contestant Cast Gifts	NQ		NQ	
Principal/Contestant Cast Meals	QE		QE, ZC	ZC if purchased and consumed OZ during the applicable period.
Non-Cast Readers	QW	QW, LW	QW, ZW	
Rehearsal Stand-Ins	QW	QW, LW	QW, ZW	
Rehearsal Rentals	QE		QE, ZC	
Warm Up Personality	QW	QW, LW	QW, ZW	Off camera work only.
Announcer	NQ	NQ	NQ	
STUNTS				
Stunt Coordinator	QW	QW, LW	QW, ZW	Off-camera work days only. NQ if appearing on camera. Must be noted in the Schedule G and on Production Reports
Stunt Performers/Doubles	NQ	NQ	NQ	Includes rehearsals.
Stunt Riggers/Safeties	QW	QW, LW	QW, ZW	Off-camera work days only. NQ if appearing on camera. Must be noted in the Schedule G.
Overtime	QW	QW, LW	QW, ZW	Off-camera workdays only.
Stunt Adjustments	NQ	NQ	NQ	QW for off-camera safety personnel
Wardrobe Allowance	NQ	NQ	NQ	
Stunt Rigging Supplies	QE		QE, ZE or QE, ZC	ZC if purchased or rented OZ and only used OZ during the applicable period.
Stunt Equipment/Rigging Rentals	QE		QE, ZE or QE, ZC	ZC if purchased or rented OZ and only used OZ during the applicable period.

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 13 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
BELOW THE LINE				
BACKGROUND & STAND-INS-				
Stand-Ins	QW	QW, LW	QW, ZW	
Background Actors	QW	QW, LW	QW, ZW	
Special Ability Background Performers	QW	QW, LW	QW, ZW	Includes singers & choir, sideline musicians, dancers. Must be paid on an extras voucher.
Photo doubles	QW	QW, LW	QW, ZW	
Sideline Musicians	QW	QW, LW	QW, ZW	Must be paid through extras voucher.
Dancers	QW	QW, LW	QW, ZW	Must be paid through extras voucher.
Precision Drivers	QW	QW, LW	QW, ZW	
SAG Adjustments	QW	QW, LW	QW, ZW	Background performance bumps only. Does not include upgrades to contract player.
Interviews and Fittings	QW	QW, LW	QW, ZW	
Atmosphere Cars	QW	QW, LW	QW, ZW	If paid to qualified labor through payroll company as car allowance.
Wardrobe Allowance	QW	QW, LW	QW, ZW	On qualified labor only.
Teachers/Welfare Workers	QW	QW, LW	QW, ZW	
Extras Casting Director	QW	QW, LW	QW, ZW	For CA casting duties only.
Extras Casting Assistant	QW	QW, LW	QW, ZW	For CA casting duties only.
Extras Casting Commission (Handling Fee & Training)	QE	QE	QE	Do not include as a Fringe. Line item only.
Digital Voucher Fee	QE	QE	QE	Do not include as a Fringe. Line item only.
PRODUCTION STAFF				
Production Manager	QW	QW, LW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
Assistant Directors	QW	QW, LW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
Associate / Technical Director	QW	QW	QW	
Stage Manager	QW	QW	QW	
Other DGA Staff	QW	QW, LW	QW, ZW	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 14 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Production Supervisor	QW	QW, LW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
Technical Advisor / Consultants / Interpreter	QW	QW, LW	QW, ZW	
Script Supervisor	QW	QW, LW	QW, ZW	
Script Supervisor 2 nd camera bump	QW	QW, LW	QW, ZW	Do not fringe with IA flat rate.
Production Coordinator	QW	QW, LW	QW, ZW	
Assistant Production Coordinator	QW	QW, LW	QW, ZW	
SAG AFTRA Coordinator/Manager	QW	QW, LW	QW, ZW	
Production Secretaries	QW	QW, LW	QW, ZW	
Production Assistants	QW	QW, LW	QW, ZW	
Credentials Coordinator	QW	QW, LW	QW, ZW	
Paid Interns	QW	QW, LW	QW, ZW	
Travel Manager/ Coordinator	QW	QW, LW	QW, ZW	
Location Manager	QW	QW, LW	QW, ZW	
Assistant Location Manager	QW	QW, LW	QW, ZW	
Location Scouts	QW	QW, LW	QW, ZW	
Accountants	QW	QW, LW	QW, ZW	
Assistant Accountants	QW	QW, LW	QW, ZW	
Safety Advisors	QW	QW, LW	QW, ZW	Labor must be paid directly through payroll, otherwise QE, or QE ZC.
Miscellaneous Prep/Board/Budget	QW	QW, LW	QW, ZW	If paid after issuance of CAL. QE if paid on contract. NQ if prior to CAL date.
On-Set Scenechronize Subscription	QE		QE	
Credentials Vendor	QE	QE	QE	
ART DEPARTMENT				
Production Designer	QW	QW, LW	QW, ZW	
Art Directors	QW	QW, LW	QW, ZW	
Assistant Art Directors	QW	QW, LW	QW, ZW	
Set Designers	QW	QW, LW	QW, ZW	
Sketch/Storyboard Artists	QW	QW, LW	QW, ZW	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 15 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Set Model Builders	QW	QW, LW	QW, ZW	
Art Department Coordinator	QW	QW, LW	QW, ZW	
Other Art Department Labor	QW	QW, LW	QW, ZW	
Blueprints	QE		QE, ZE or QE, ZC	QE, ZC if purchased OZ and used only OZ during the applicable period.
Stock Units/Backings	QE		QE, ZE or QE, ZC	QE, ZC if purchased OZ and used only OZ during the applicable period.
Processing	QE		QE, ZE or QE, ZC	QE, ZC if purchased OZ and used only OZ during the applicable period.
LED Wall & Screen Vendor	QE	QE	QE	
Research Materials	QE		QE, ZE or QE, ZC	QE, ZC if purchased OZ and used only OZ during the applicable period.
SET CONSTRUCTION				
Stage Supervisor	QW	QW, LW	QW, ZW	
Construction Coordinator	QW	QW, LW	QW, ZW	
Construction Forepersons	QW	QW, LW	QW, ZW	
Charge Scenic	QW	QW, LW	QW, ZW	
Construction Buyer	QW	QW, LW	QW, ZW	
Construction Labor	QW	QW, LW	QW, ZW	If not detailed, maximum Set Construction cost split for budgeting purposes is 70% labor / 30% materials. For the AUP, labor hired through a vendor is considered QE, along with any non-labor spend. Labor must be detailed to qualify as LW.
Construction First Aid	QW	QW, LW	QW, ZW	
Greens Labor	QW	QW, LW	QW, ZW	
Set Construction Materials Purchase & Rentals	QE		QE, ZE or QE, ZC	QE, ZC if purchased OZ and used only OZ during the applicable period.
Custom Signage	QE		QE	
Set Striking – Labor	QW	QW, LW	QW, ZW	If not detailed, maximum cost split is 80% Labor / 20% Materials For the AUP, labor hired through a vendor is considered QE, along with any non-labor spend. Labor must be detailed to qualify as LW.

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 16 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Set Striking – Non Labor	QE		QE, ZE or QE, ZC	QE, ZC if purchased or rented OZ and used only OZ during the applicable period.
Fold and Hold Sets	QE		QE, ZE or QE, ZC	
Mill Space Rental	QE		QE, ZE or QE, ZC	
Lighting Platforms	QE		QE, ZE or QE, ZC	
Backings Rentals/Purchase	QE		QE, ZE or QE, ZC	
General Start-Up Expenses	QE		QE, ZE or QE, ZC	After CAL date only.
Scaffolding Rentals	QE		QE, ZE or QE, ZC	
Greens Purchases/Rentals	QE		QE, ZE or QE, ZC	Flat allowance may be split 70/30 QW to QE
Construction Craft Service	QE		QE, ZC	
Stage Decking & Risers	QE		QE, ZC	
Scenic Fabricator	QE		QE, ZC	
Trash Disposal	QE		QE, ZC	
GRIP/SET OPERATIONS				
Key Grip	QW	QW, LW	QW, ZW	
Best Boy Grip	QW	QW, LW	QW, ZW	
Grips	QW	QW, LW	QW, ZW	
Dolly Grips	QW	QW, LW	QW, ZW	
Crane Grips	QW	QW, LW	QW, ZW	
Rigging Grips	QW	QW, LW	QW, ZW	
Stand-By Carpenters	QW	QW, LW	QW, ZW	
Stand-By Painters	QW	QW, LW	QW, ZW	
Greensperson	QW	QW, LW	QW, ZW	
Set First Aid	QW	QW, LW	QW, ZW	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 17 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Craft Service Labor	QW	QW, LW	QW, ZW	
Truss Rental	QE		QE, ZC	
Set Watchperson / Security	QE		QE, ZC	QW, QW ZW or QW LW if paid directly to labor through payroll.
Grip / Rigging Packages	QE		QE, ZE or QE, ZC	ZC If rented and used only OZ
Condors/Lifts	QE		QE, ZE or QE, ZC	ZC If rented and used only OZ
Additional Equipment	QE		QE, ZE or QE, ZC	ZC If rented and used only OZ
Expendables	QE		QE, ZE or QE, ZC	ZC if purchased and used OZ
Craft Service Food	QE		QE, ZC	ZC if purchased and consumed only OZ during the applicable period. Excludes Alcohol.
Catered Food	QE		QE, ZC	
Craft Service Truck Allowance	QE		QE, ZC	Cannot be considered a Box Rental
CAMERA				
Directors of Photography	QW	QW, LW	QW, ZW	
Camera Operators	QW	QW, LW	QW, ZW	
Assistant Camera Operators	QW	QW, LW	QW, ZW	
Camera Tech	QW	QW, LW	QW, ZW	
Loaders	QW	QW, LW	QW, ZW	
Still Photographers	QW	QW, LW	QW, ZW	
D.I.T./Utility/ Media Manager	QW	QW, LW	QW, ZW	
Steadicam Operators	QW	QW, LW	QW, ZW	
Steadicam Assistants	QW	QW, LW	QW, ZW	
Drone Operators	QW	QW, LW	QW, ZW	
Drone Spotters	QW	QW, LW	QW, ZW	
Drones	QE		QE	Flat allowance may be split 70/30 QW to QE

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 18 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Camera Package	QE		QE, ZE or QE, ZC	ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
Steadicam Equipment	QE		QE	
Expendables	QE		QE, ZC	ZC if purchased and used OZ
Stills Purchases	QE		QE	
Helmet Camera Purchase (GoPro)	QE		QE, ZE	Subject to digital asset reduction.
PRODUCTION SOUND				
Production Mixer	QW	QW, LW	QW, ZW	
Boom Operators	QW	QW, LW	QW, ZW	
Cablepersons / Utility	QW	QW, LW	QW, ZW	
Audio Playback Operator	QW	QW, LW	QW, ZW	
Audio Playback Assistant	QW	QW, LW	QW, ZW	
Walkie Talkies	QE		QE, ZE or QE, ZC	ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
Sound Package	QE		QE, ZE or QE, ZC	Should not be considered Box Rental ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
Music A1 / Engineer	QW	QW, LW	QW, ZW	
Pro Tools Tech	QW	QW, LW	QW, ZW	
Music Director	QW	QW, LW	QW, ZW	
Band/Instrument Tech	QW	QW, LW	QW, ZW	
Recording Engineer	QW	QW, LW	QW, ZW	
Booth Playback	QW	QW, LW	QW, ZW	
A2	QW	QW, LW	QW, ZW	
Monitor Mixer	QW	QW, LW	QW, ZW	
Monitor Tech	QW	QW, LW	QW, ZW	
PA/FOH (Front of House)	QW	QW, LW	QW, ZW	
PA/FOH Tech	QW	QW, LW	QW, ZW	
PL Comms (Private Line)	QW	QW, LW	QW, ZW	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 19 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
PL Tech	QW	QW, LW	QW, ZW	
RF Tech	QW	QW, LW	QW, ZW	
Audience Sweetener	QW	QW, LW	QW, ZW	
PL Comms Vendor	QE		QE, ZE or QE, ZC	
Wireless Mic / In Ear Monitor Vendor	QE		QE, ZE or QE, ZC	ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
LIVE PA Systems Vendor	QE		QE, ZE or QE, ZC	ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
RF Audio Tech	QW	QW, LW	QW, ZW	
VIDEO PLAYBACK & ASSIST				
Video Assist Operator	QW	QW, LW	QW, ZW	
Playback Operator	QW	QW, LW	QW, ZW	
Playback Assistant	QW	QW, LW	QW, ZW	
Miscellaneous Video Labor	QW	QW, LW	QW, ZW	If paid directly through payroll; otherwise QE or QE, ZC.
Video Transfers	QE		QE, ZE	
Video Assist Package	QE		QE, ZE or QE, ZC	ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
ELECTRICAL / SET LIGHTING				
Gaffer/Chief Lighting Technician	QW	QW, LW	QW, ZW	
Lighting Designer	QW	QW, LW	QW, ZW	
Lighting Director	QW	QW, LW	QW, ZW	
Lighting Programmer	QW	QW, LW	QW, ZW	
Board Operator	QW	QW, LW	QW, ZW	
Best Boy Electrician	QW	QW, LW	QW, ZW	
Electricians / Lamp Operators	QW	QW, LW	QW, ZW	
Generator Operator and Assistants	QW	QW, LW	QW, ZW	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 20 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Rigging Electricians	QW	QW, LW	QW, ZW	
Special Equipment Operator	QW	QW, LW	QW, ZW	
Media Server Tech	QW	QW, LW	QW, ZW	
Electric Packages	QE		QE, ZE or QE, ZC	ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
Specialty Lighting	QE		QE, ZE or QE, ZC	ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
Generator Rentals	QE		QE, ZE or QE, ZC	ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
Electric Current Tie-Ins	QE		QE, ZC	
Current	QE		QE, ZC	
Expendables	QE		QE, ZC	
Globes, Gels and Carbons	QE		QE, ZE or QE, ZC	
Media Server Vendor	QE		QE, ZE or QE, ZC	
Condors/Lifts	QE		QE, ZE or QE, ZC	
SPECIAL EFFECTS				
SFX Coordinator	QW	QW, LW	QW, ZW	
SFX Foreman	QW	QW, LW	QW, ZW	
SFX Assistants	QW	QW, LW	QW, ZW	
SFX Rigging and Striking	QW	QW, LW	QW, ZW	
SFX Manufacturing	QE	QE	QE, ZE or QE, ZC	Flat allowance, may be split 70/30 QW to QE
Shop Space	QE	QE	QE, ZC	
SFX Truck	QE	QE	QE, ZE or QE, ZC	Should not be a Box Rental

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 21 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
CREATURE/MECHANICAL EFFECTS				
C/M Effects Coordinator	QW	QW, LW	QW, ZW	
C/M Effects Foreman	QW	QW, LW	QW, ZW	
C/M Effects Assistants	QW	QW, LW	QW, ZW	
C/M Effects Labor	QW	QW, LW	QW, ZW	
C/M Rigging and Striking	QW	QW, LW	QW, ZW	
C/M Effects Manufacturing – Labor	QW	QW, LW	QW, ZW	
C/M Effects Manufacturing – Materials	QE		QE, ZE or QE, ZC	Flat allowance may be split 70/30 QW to QE
Animatronics Labor	QW	QW, LW	QW, ZW	
SET DRESSING				
Set Decorators	QW	QW, LW	QW, ZW	
Leadpersons	QW	QW, LW	QW, ZW	
On Set Dressers	QW	QW, LW	QW, ZW	
Buyers	QW	QW, LW	QW, ZW	
Swing Gang	QW	QW, LW	QW, ZW	
Set Dressing Manufacturing/Labor	QW	QW, LW	QW, ZW	
Electrical Fixture Manufacturing/Labor	QW	QW, LW	QW, ZW	
Set Dressing Purchases/Rentals	QE		QE, ZE or QE, ZC	Electronic Purchases are subject to digital asset reduction. All purchases made via pass-through (Amazon) are NQ.
Drapery/Carpet	QE		QE, ZE or QE, ZC	
Gold Room/Lock-up	QE		QE, ZE or QE, ZC	
Expendables	QE		QE, ZC	
ANIMALS & HANDLERS				
Head Wrangler/Gang Boss	QW	QW, LW	QW, ZW	If paid directly through payroll, otherwise QE..

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 22 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Wranglers/Trainers	QW	QW, LW	QW, ZW	
Ramrods	QW	QW, LW	QW, ZW	
Veterinarians	QW	QW, LW	QW, ZW	If paid directly through payroll, otherwise QE.
Animal Rentals	QE		QE	QE, ZC if rented OZ and used only OZ during the applicable period.
Animal Transportation, Feeding & Stabling	QE		QE, ZE or QE, ZC	Transportation within CA only. ZC if rented or purchased and used only OZ during the applicable period.
Animal Purchases	QE		QE, ZC	
SPCA Monitoring	QE		QE, ZC	
WARDROBE				
Costume Designers	QW	QW, LW	QW, ZW	
Assistant Costume Designer	QW	QW, LW	QW, ZW	
Costume Supervisors	QW	QW, LW	QW, ZW	
Costumers	QW	QW, LW	QW, ZW	
Wardrobe Assistants	QW	QW, LW	QW, ZW	
Costume Sketch Artist	QW	QW, LW	QW, ZW	
Shopper	QW	QW, LW	QW, ZW	
Seamstress/Tailor	QW	QW, LW	QW, ZW	QE or QE ZE if paid to outside vendor.
Manufacturing Labor	QW	QW, LW	QW, ZW	
Aging	QE		QE	
Outside Alterations	QE		QE, ZE	
Wardrobe Cleaning and Dyeing	QE		QE, ZC	
Washing Machine & Dryer	QE		QE, ZE	
Wardrobe Purchases	QE		QE, ZE or QE, ZC	Purchases must be made in CA. Purchases made via pass-throughs (Amazon) are NQ. ZE if purchased OZ and used both in zone and outside zone. ZC if purchased outside zone and used only outside zone.
Wardrobe Rentals	QE		QE, ZE or QE, ZC	ZE if rented OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 23 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Expendables	QE		QE, ZC	
Shop Rentals	QE		QE, ZC	
Restocking Fee	QE		QE, ZC	
MAKEUP & HAIRDRESSING				
Key Makeup Artists	QW	QW, LW	QW, ZW	
Makeup Artists	QW	QW, LW	QW, ZW	
Key Hairstylists	QW	QW, LW	QW, ZW	
Hairstylists	QW	QW, LW	QW, ZW	
Prosthetic Makeup Artists	QW	QW, LW	QW, ZW	If paid directly through payroll. Otherwise QE or QE, ZC if purchased and used only OZ.
Makeup/Hair Purchases	QE		QE, ZE or QE, ZC	Purchases must be made in CA. Purchases made via pass-throughs (Amazon) are NQ. ZE if purchased OZ and used both in zone and outside zone. ZC if purchased outside zone and used only outside zone.
Makeup/Hair Rentals	QE		QE, ZE or QE, ZC	Must be rented in CA. ZE if rented OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
Wigs	QE		QE	Must be rented or manufactured in CA.
PROPERTY DEPARTMENT				
Propmaster	QW	QW, LW	QW, ZW	
Assistant Propmasters	QW	QW, LW	QW, ZW	
Props Buyer	QW	QW, LW	QW, ZW	
Additional Property Persons	QW	QW, LW	QW, ZW	
Prop Shopper	QW	QW, LW	QW, ZW	
Food Stylists	QW	QW, LW	QW, ZW	
Prop Manufacturing – Labor	QW	QW, LW	QW, ZW	Labor must be in CA; QE or QE, ZE if not paid directly
Prop Manufacturing – Materials	QE		QE, ZE or QE, ZC	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 24 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Props Purchases	QE		QE, ZE or QE, ZC	Purchases must be made in CA. Purchases made via pass-throughs (Amazon) are NQ. ZE if purchased OZ and used both in zone and outside zone. ZC if purchased outside zone and used only outside zone.
Props Rentals	QE		QE, ZE or QE, ZC	
Props – Electronic	QE		QE, ZE or QE, ZC	Subject to digital asset reduction
Armorers	QW	QW, LW	QW, ZW	
Guns, Weapons, Ammo	QE		QE, ZE or QE, ZC	
Lock-up	QE		QE, ZE or QE, ZC	
PICTURE VEHICLES & ACTION PROPS				
Picture Vehicle Coordinator	QW	QW, LW	QW, ZW	
Assistant Picture Vehicle Coordinator	QW	QW, LW	QW, ZW	
Mechanic/Automobile Service Person	QW	QW, LW	QW, ZW	
Picture Vehicle Manufacture Labor	QW	QW, LW	QW, ZW	QE if paid to a third-party vendor.
Picture Vehicle Manufacture Materials	QE		QE, ZE or QE, ZC	
Picture Vehicle Transport/Hauling	QE		QE, ZC	
Pilots (Helicopter/Airplane if on a SAG contract)	NQ	NQ	NQ	QE if paid to a third-party vendor.
Train Engineers	QW	QW, LW	QW, ZW	QE if paid to a third-party vendor.
Water Safety/Boat Safety Personnel	QW		QW, ZW	
Aircraft Rentals	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.
Automobile Rentals	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.
Boat/Watercraft Rentals	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.
Train / Railroad Rentals	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 25 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Automobile Supplies	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.
Aircraft Supplies	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.
Boat / Watercraft Supplies	QE		QE, ZE or	QE, ZC if rented OZ and used only OZ during the applicable period.
Train/Railroad Purchases and Supplies	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.
Stagecoach / Wagon Purchases & Supplies	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.
Picture Vehicle Repair / Restoration / Maintenance	QE		QE, ZE or QE, ZC	QE, ZC if rented OZ and used only OZ during the applicable period.
Printing	QE		QE, ZE or QE, ZC	
Water Safety/Boat Safety Materials	QE		QE, ZC	
PRODUCTION MEDIA, STOCK & LAB				
Raw Stock	QE		QE, ZE	Deduct rebates, including studio usage rebates. If shooting out of state, subject to proration.
Negative Developing	QE		QE, ZE	If shooting out of state, subject to proration.
Videotape/Hard Drives/Digital Cards	QE		QE, ZE	Subject to digital asset reduction.
Daily Film to Media Transfers / Conversions	QE		QE, ZE	If shooting out of state, subject to proration.
Online Conform	QE		QE, ZE	
HD-Cam	QE		QE, ZE	
RAID Drives	QE		QE, ZE	Not subject to asset reduction.
Sound Transfers	QE		QE, ZE	If shooting out of state, subject to proration.
Polaroid Film	QE		QE, ZE	
Still Film/HD Stills Expense	QE		QE, ZE	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 26 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
All Categories	SAME AS 1st UNIT			Uplifts for PP Days wages and spend also apply to 2 nd Unit. If not detailed, 80% labor, 20% Materials allowed for budgeting purposes. For the AUP, labor hired through a vendor is considered QE, along with any non-labor spend.
TRANSPORTATION				
Transportation Coordinator	QW	QW, LW	QW, ZW	
Transportation Captain	QW	QW, LW	QW, ZW	
Transportation Co-Captain	QW	QW, LW	QW, ZW	
Dispatcher	QW	QW, LW	QW, ZW	
Drivers	QW	QW, LW	QW, ZW	
Driver Meal Money	QW	QW, LW	QW, ZW	
Vehicles, Equipment	QE		QE, ZE or QE, ZC	Includes Honey wagons, Dressing Rooms, Star wagons, etc, even if budgeted in ATL. ZC if rented OZ and fully utilized OZ.
Gasoline & Oil	QE		QE, ZC	ZE if purchased OZ and used only OZ during the applicable period.
Permits/Tolls/Parking/Etc.	QE		QE, ZC	
Traffic and Parking Fines	NQ		NQ	
Messengers	QE		QE	QE, ZC if trip begins and ends Out of Zone during the applicable period.
Limousines & Taxis	QE		QE, ZC	QE if starting or ending inside the zone.
Uber/Lyft	QE		QE, ZC	QE if starting or ending inside the zone.
Self-Drive Vehicle Rentals	QE		QE, ZE	QE, ZC if rented OZ and fully utilized OZ during the applicable period.
Drop Loads – Equipment rentals	QE		QE, ZC	Intrastate. QE, ZC if rented OZ and fully utilized OZ during the applicable period
D.O.T. Filings	QE		QE	
Supplies	QE		QE, ZC	
Pumpouts	QE		QE, ZC	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 27 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
LOCATION & OFFICE EXPENSES				
Survey Costs	QE		QE	
Location Site Rentals	QE		QE, ZC	Federal Properties and Indian Reservation Properties are NQ.
Location Permits	QE		QE, ZC	
Location Site Reps	QE		QE, ZC	QW if paid through payroll
Police	QW	QW, LW	QW, ZW	QE if paid through third party. Must be OZ vendor to qualify as ZC.
Fire Safety Officers	QW	QW, LW	QW, ZW	QE if paid through third party. Must be OZ vendor to qualify as ZC.
Police Motorcycles	QW	QW, LW	QW, ZW	QE if paid through third party. Must be OZ vendor to qualify as ZC.
Security	QW	QW, LW	QW, ZW	QE if paid through third party. Must be OZ vendor to qualify as ZC.
Catering Labor	QW	QW, LW	QW, ZW	
Layout Board Labor	QW	QW, LW	QW, ZW	
Layout Board	QE		QE, ZC	Flat allowance may be split 70/30 QW to QE
Production Office Rental	QE		QE, ZC	
Location Office Furniture & Equip. Rentals	QE		QE, ZC	
Office Communication Equipment Rentals	QE		QE, ZC	
Telephone & Internet Installation and usage	QE		QE, ZC	
Production Office Supplies	QE		QE, ZC	
Shipping and Postage	QE		QE, ZC	Shipping within CA only. May be QE, ZC if shipped within CA to and from Out of Zone location. Postage is NQ. If a single-line allowance, use 80% to account for NQ Postage.
Ticketing Platform/Audience Management Company	QE		QE, ZC	
Other Location Expenses	QE		QE, ZC	
Donations for Use of Location	QE		QE, ZC	Executed location agreement required.
Crew Work Space Rentals	QE		QE, ZC	Permits must be purchased from OZ location for OZ location.
Storage Space Rentals	QE		QE, ZC	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 28 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Relocation Fees for Site Usage	QE		QE, ZC	
Parking	QE		QE, ZC	
Location Gratuities/Courtesy Payments	QE		QE, ZC	
Location Site Restoration	QE		QE, ZC	Must be OZ vendor.
Air Conditioning & Heating Rentals	QE		QE, ZC	
Portable Restroom Facilities	QE		QE, ZC	
Trash Bins & Trash Removal	QE		QE, ZC	
STAGE & BACKLOT CHARGES (within LA 30-mile zone) what if this out of zone?				
Security	QE		QE	QW if paid directly through payroll
Utilities	QE		QE	
Parking	QE		QE	
Stage/Backlot Rentals	QE		QE	
Crew Working Space Rentals	QE		QE	
Storage Space Rentals	QE		QE	
Repairs & Restoration	QE		QE	
Air Conditioning & Heating Rentals	QE		QE	
Production Service Rep	QE		QE, ZC	QW if paid through payroll
Stage Dressing Rooms	QE		QE	
Equipment Corkage Fee	QE		QE	
Studio Page	QW	QW, LW	QW, ZW	
Trash Bins & Trash Removal	QE		QE	
LIVE PRODUCTION				
Transmission Coordinator				
Fiber Installation				
Fiber Technician				

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 29 of 45

Description	Indie & Non-Indie		Non-Indie	Comments
	In Zone	OZ Local Labor	Out of Zone (OZ)	
Fiber Feeds				
Network Engineer				
Network Equipment Rental				
Network Bandwidth				
IP Encoders				
Other Transmission				
Graphics Operator				
Xpressions Op & Rental				
Tape Operator				
Tape Associate Director				
EVS Operator				
S&P				
Internet/Bandwith Provider				
Voting Integration Vendor (Telescope)				
Teleprompter Operator				
Teleprompter Vendor				
Video Truck				
Video Truck Engineers				
Satellite Truck				
Satellite Truck Technician				
Satellite Band Space				
Fiber Line Provider				
Video Shader				

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 30 of 45

Description	All Projects	Comments
POST-PRODUCTION		
EDITORIAL		
Picture Editors	QW	QW, ZW or QW, LW for Principal Photography only if editorial staff is working out of zone during applicable period (Prep, Shoot, and/or Wrap OZ). Subject to \$100,000 salary cap (plus fringe and box rentals), if also receiving a Producer credit.
Assistant Picture Editors	QW	
Apprentice Editors	QW	
Animation Editor	QW	Only if a portion of the live-action film includes animation.
Coordinating Producer/ Post Producer	QW	QW if Logistical duties only
Post Supervisor	QW	Subject to \$100,000 salary cap (plus fringe and box rentals), if also receiving a Producer credit.
Additional Editorial Staff	QW	
Media Manager/Data wrangler	QW	QE if paid through 3 rd party vendor.
Stock Footage Researcher	QW	
Stock Footage	NQ	
Librarian	QW	QE if paid through 3 rd party vendor.
Transcription Vendor	QE	
Transcode/ Dailies Vendor	QE	
Editorial Conforming	QE	
Coding	QE	
Negative Cutting	QE	
Animation Projection	QE	Only if a portion of the live-action film includes animation.
Purchases – Raid Drive	QE	Not subject to digital asset reduction.
Messengers	QE	Within CA only.
Rentals	QE	If editorial crew is Out of Zone and rentals are from an OZ vendor, then QE, ZC or QE ZE for the applicable Out-of-Zone period.

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 31 of 45

Description	All Projects	Comments
Editing Room Rentals	QE	
Mres/Record Decks		
Live Post Technician		
Live Post Equipment Rental		
Equipment Shipping	QE	Within CA only.
Editing Equipment Repairs	QE	
Editorial Meals & Craft Services	QE	Excludes Alcohol
SOUND EDITORIAL		
Outside Contractor Sound Package	QE	
Sound Designer	QW	If paid directly through payroll. If contracted to 3rd party vendor, then QE.
Sound Editors & Assistant Editors	QW	If paid directly through payroll. If contracted to 3rd party vendor, then QE.
Apprentice Sound Effects Editors	QW	If paid directly through payroll. If contracted to 3rd party vendor, then QE.
Music & Effects Editing	QW	If paid directly through payroll. If contracted to 3rd party vendor, then QE.
Purchases	QE	
Studio Rentals	QE	
Equipment Rentals	QE	
Temp Dub: Labor	QE	QW if paid directly to the individual.
Temp Transfers	QE	
Field Recordist	QE	QW if paid directly to the individual.
Layback	QE	
POST-PRODUCTION SOUND		
Sound Reprints	QE	
Re-recording/Dubbing	QE	
Re-recording Mixer	QW	If paid directly through payroll. If 3 rd party vendor or part of the Sound package, QE.

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 32 of 45

Description	All Projects	Comments
Loop Group Talent	NQ	
Looping & ADR Facility	QE	Facility charges only; no performers.
Foley Stages	QE	Stages must be in CA.
Foley Walkers	QE	May be QW if paid directly through payroll.
Records and Supplies	QE	
Vocal Mixdowns	QE	
Mag Transfers	QE	
Music Tracking Transfer	QE	
Tie Lines	QE	CA costs only.
Playback	QE	
Media & Negative Raw Stock	QE	
Messengers	QE	
Equipment Rentals	QE	
Studio Rentals	QE	Studio must be in CA.
Sound Deliverables – Domestic M & E Masters, Near Field Masters and Protection Copies	QE	
Sound Deliverables – International	NQ	
Sound Deliverables – Promotion and Publicity	NQ	
POST-PRODUCTION FILM & LAB		
Editorial Reprints	QE	
Film Leader	QE	
Dialogue Transfers	QE	
Optical Sound Tracks & Stock	QE	Limit one.
Negative Splicing	QE	
Continuity/Spotting List	NQ	
Closed Captioning	QE	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 33 of 45

Description	All Projects	Comments
Film Transfers	QE	
Offline Edit	QE	
Online Edit	QE	
Color Correction	QE	
Colorist	QW	Only if hired directly and paid through payroll. Otherwise, QE as part of the Color Correction vendor.
Temp Color Correction	QE	NQ if for previews.
Synch Print	QE	
Data IO/O	QE	
Media Conform/Download	QE	
Quicktimes	QE	
Digital Intermediate	QE	
SDR Color Correction (Primary Grade: P3 for D-Cinema)	QE	
Trim Pass	QE	
Work Print/Reversal Dupes	QE	
Answer Print, Select Print	QE	Limit one each.
Interpositive	QE	
Internegative	QE	
Black Track Print	QE	
Composite Check Print	QE	
Showprints, Release Prints	NQ	
Recaps and Next-ons for TV Series	NQ	Considered to be Promotional Material, so Not Qualified
Digital Cinema Package (DCP)	QE	Domestic Only.
DCDM	QE	Limit one per format (2D, 3D, Imax, Cinemark, Dolby Vision, Atmos, 5.1, 7.1).
IMF if deliverable for streaming	QE	
Temp Digital Cinema Package (DCP)	QE	NQ for previews

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 34 of 45

Description	All Projects	Comments
Film Archival: YCM Color Separations, Digital Separations	NQ	
Geographical Separations	NQ	
Purchases – Media / Magnetic Film	QE	
Features: Airline, PAL or TV Versions	NQ	
TV: Airline or PAL Versions	NQ	
Film Archival: Negative or Internegative	QE	Limit one each.
Digital Data Archive (Domestic Elements only)	QE	Only elements used for initial theatrical run.
Ancillary Digital Data Archive (Elements not for initial distribution)	NQ	
SDR/HDR Archive w/ no viewing luts (or non-color corrected)	NQ	
Video Mastering	QE	No foreign distribution or marketing copies.
Pan & Scan – Domestic	QE	
Pan & Scan – Foreign	NQ	
Textless Elements	QE	NQ for foreign distribution.
Foreign Localization Versions	NQ	
Promo Dubs	NQ	Publicity related costs do not qualify.
VFX Drop-ins	QE	Does not qualify for uplift.
Quality Control Checks and Fixes	QE	
Rentals	QE	
Stock Footage License/Reuse Fees	NQ	
Stock Picture Footage Processing	QE	If within CA.
Media and Hard Drives	QE	Subject to digital asset reduction.
Subtitling, Foreign Language Versions	NQ	
Subtitling in English of a foreign language for the original US version	QE	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 35 of 45

Description	All Projects	Comments
Consolidated Record Audio Masters	NQ	
Piracy Protection	QE	Must be California vendor.
MUSIC EDITORIAL		
Music Editors	QW	QE if paid through 3 rd party vendor.
Assistant Music Editors	QW	
Researcher	QW	
Music Editing Package, Contracted	QE	
Pro Tools	QE	
Library/Archive Fees	QE	
Digital Transfer	QE	
Purchases	QE	
Shipping & Messengers	QE	
Stock Soundtracks	NQ	
MUSIC (Music Wages for Bonus Points only. Excludes Indies \$10M and under)		
All-in Music Fee	NQ	If Composer Fee is separated out as NQ, remaining all-in music package may be split up to 70% QW / 30% QE
Composers	NQ	
Songwriters	NQ	
Music Producers	NQ	
Music Supervisors	NQ	
Music Consultants	QW	Subject to review of duties.
Music Arrangers	QW, MW	
MIDI Transcribers	QW, MW	
Singers	QW	Excludes star vocalists.
Orchestrators	QW, MW	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 36 of 45

Description	All Projects	Comments
Conductor	QW, MW	If not also score composer.
Copyists	QW, MW	
Music Recording Contractor	QW, MW	For scoring/track recording only.
Choral Contractors	QW, MW	
Music Librarians	QW, MW	
Rehearsals Equipment	QE	
Pre-Score: Musicians	QW, MW	
Scoring Costs (Not Itemized in Budget)	70% QW MW 30% QE	Must exclude Composer. For the AUP, labor hired through a vendor is considered QE, along with any non-labor spend.
Scoring Musicians	QW, MW	
Scoring Stage	QE	
Song Purchases	NQ	
Rights & Clearances	NQ	
Album Mastering	NQ	
Score Album Costs (Except Mastering)	QE	
Sideline Musicians (On Set)	QW	Extras only.
Soundtrack Album Track Costs	NQ	
Studio Engineers and Supplies	QE	For scoring/track recording only.
Purchases	QE	
Rentals	QE	For scoring/track recording only.
Instrument Rentals	QE	
Electronic Music Package	QE	If not part of composer package fee.
Messengers	QE	
AFM Reuse Fees	NQ	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 37 of 45

Description	All Projects	Comments
Cartage	QE	Within CA.
Live House Band Musicians	NQ	If off camera only QW
Courier Charges	QE	Within CA.
VISUAL EFFECTS (Alphabetical Order)		
<i>CA Vendor costs in the Budget MUST be split 70% Wages (QW) / 30% Non-wages (QE) for work performed in California. The 70 / 30 split will also be used in the AUP for VFX vendor costs. VFX Labor hired directly by the production company may be tagged QW.</i>		
2D to 3D conversion (Post)	QW/QE, VU	Must be CA vendor.
3D Visual Effects Elements Vendor Costs	QW/QE, VU	Must be CA vendor.
3D Hardware	QE	Subject to digital asset reduction.
3D Projection	QW/QE	70% QW / 30% QE, VU if paid through a third-party vendor.
3D Related Costs (Production)	QE	QW if labor related and paid direct to labor through payroll.
3D Stereographer	QW	70% QW / 30% QE, VU if paid through a third-party vendor.
3D Supervisor	QW	70% QW / 30% QE, VU if paid through a third-party vendor.
Accountant, Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Animation Artists	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
AR Graphics	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Aspera	NQ	
Assistant Accountant, Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Assistant Editor, Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Blue/Green Screen Shooting and/or Rentals	QE	
Box Rentals/Cell Phones	QW, VU	Production company in house staff only. VU only for individuals that qualify for uplift.

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 38 of 45

Description	All Projects	Comments
CGI Artists	QW, VU	70% QW / 30% QE, unless hired and paid directly by production. VU if paid through a third-party vendor.
Cinesync	QE, VU	Subscription must be prorated for coverage during the qualified period.
Compositor	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Computer rentals – VFX Staff	QE, VU	On qualified labor only.
Coordinator, Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Craft Service / Meals	QE	Excludes Alcohol
Cyberscanning	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Dailies Projection	QE	
Data I/O and Archiving	QE	
Data Sharing Fees	QE	
Data Wrangler	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Digital Asset Manager	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Digital Delivery	QW/QE, VU	70% QW / 30% QE if a VFX vendor cost for delivery of shots in format required by editor.
Director, Animation	NQ	
Drop-ins, Pulls	QE	Does not qualify for uplift.
Editor, Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Furniture Rentals	QE	
Lab Processing	QE	
LED Engineers/Technicians	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
LED Walls for Virtual Production	QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Lidar	QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Loss and Damages	QE	
Materials & Supplies	QE	70% QW / 30% QE, VU if paid through a third-party vendor.
Matchmover / Set Survey Technician	QW	
Matte Shots	QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 39 of 45

Description	All Projects	Comments
Miniature Model Shop	QE	
Miniature Supervising Crew	QE	QW if paid direct through payroll.
Motion Capture	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Motion Control	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Negative Pulling	QE	
Office Rentals	QE	Production company in house staff.
On-Set Supervision, Vendor	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor. QW, VU (ZW if OZ) if hired directly by production company or payroll.
Outside Contract Bids / VFX Vendors	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Overtime, Visual Effects	QW, VU	On qualified labor only.
PA (Office), Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
PA (On Set), Visual Effects	QW	
PA (Post), Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Pre-visualization / Post-Visualization	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Process/Rear Projection (Hansard)	QE	
Producer, Visual Effects	NQ	
Recording	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Rentals	QE	
Screening Room	QE, VU	NQ if for audience preview.
Shipping	QE	Within CA only.
Simulcam	QE	
Stop Motion Photography	QE	QW if paid direct through payroll.
Storyboard Artist, Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Supervisor, Visual Effects	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor. \$100,000 cap if also receiving a producer credit.
Temp Visual Effects	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor. NQ if for audience preview

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 40 of 45

Description	All Projects	Comments
Transcoding / Scanning	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Virtual Production Volume costs	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
VP Brain Bar	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
VP Levels Design	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
VP Levels Optimization	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
VP Photogrammetry	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
VP Soak Tank	QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Witness Cam Operator	QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Witness Cam	QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
TITLES / DISSOLVES / WIPES		
Titles Designer	QE	Work must be performed in CA. QW if paid directly to individual or loan out.
Main & End Title Sequences	QE	Work must be performed in CA.
Fades & Dissolves	QE	
Lab Processing	QE	
Develop Wedges	QE	
Develop Mattes	QE	
Raw Stock	QE	
PROJECTION		
Projectionists	QE	NQ if for previews.
Rentals	QE	
Screening Room Rentals	QE	Rooms must be in CA. NQ if for previews / cast & crew screenings.
PREVIEW COSTS		
Additional Editorial Staff	NQ	
Music Editorial	NQ	
Sound Editorial	NQ	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 41 of 45

Description	All Projects	Comments
Temp Dub	NQ	
Online Editing	NQ	
Color Correcting	NQ	
Projectionist	NQ	
Focus Group	NQ	
Theater Rentals	NQ	
Audience Recruitment	NQ	
Misc. Preview Expenses	NQ	
Temp DCP	NQ	
OTHER		
MISCELLANEOUS CHARGES (Alphabetical order)		
Accountant for Tax Credit – Due Diligence Prep / Report	QE	
Agreed Upon Procedures Auditing	NQ	
AMPTP Fees	NQ	
Anti-Piracy Service	QE	
Aspera	NQ	
Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ	
Background Check Vendor (International/Domestic)	QE	If within CA.
Carbon Offset Cert / Tree Planting	QE	
Charitable Donations	NQ	
City Business License	QE	
Clearance Coordinator	QW	
Community Relations & Film Promotion	NQ	
Compassion Pay	QW	
Computer/Digital Equipment	QE	
Corporate Tax Return	NQ	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 42 of 45

Description	All Projects	Comments
Covid-19 Health & Safety Expenses, including Testing	QE	Labor may be tagged QW if paid through payroll.
CPA Expense for AUP Report	NQ	
DAX System	QE	
Diversity Coordinator	QW	
Dolby, DTS, SDDS License Fees	NQ	
Donated Items	NQ	
Environmental / Sustainability Coordinator	QW	
Financing Fees	NQ	
Grievances, Unions	NQ	
3rd Party HR Vendor	QE	
Harassment Training	QE	
Health & Safety Manager	QW	
Health & Safety Coordinators/Assistants	QW	
Holiday Pay	QW	Limited to 8-hour day unless contractual.
Kill Fee for a Completion Bond	QE	Only applicable to the AUP. Do not budget.
Legal Expenses, including Labor Relations, Minor Confirmation & Music	QE	
Legal Expenses related to Financing	NQ	
Miscellaneous Production Expenses	NQ	
MPAA Rating Fee	QE	
Online Purchases	NQ	QE if from CA vendor shipped from and to CA location. Pass-through sellers such as Amazon are all NQ
Online Shipping	QE	
"P" Card Fees	QE	
Paid Interns	QW	Includes Career Readiness.
Penalties & Union Grievances	NQ	
Photo Approval Service	QE	Must be California Vendor.
Pilot Skills Training Program Contribution	NQ	
Postproduction Accounting	QE	QW if on the payroll
Postage	NQ	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 43 of 45

Description	All Projects	Comments
Prescription Medications	NQ	
Product Placement Credits	NQ	
Product Placement Staff	NQ	
Production Company Formation Fees	QE	NQ if prior to CAL date
Production Services Company Fees	NQ	
Record Retention (Scanning Documents)	QE	
Reusable Water Bottles	QE	
Safety Advisor, "Green" Advisor	QE	
Scenechronize	QE	
Software Purchases	NQ	
Solar Power Cells	QE	
Stipends	QE	All stipends are QE, even if paid through payroll
Studio Charges for Specific Qualified Items	QE	
Studio Entertainment	NQ	
Studio Overhead Allocations	NQ	
Subscriptions	QE	Must be a CA expenditure
Taxes, California Sales	QE	
Taxes, California State Income	NQ	
Taxes, City	NQ	
Taxes, Property	NQ	
Taxes, Use	NQ	
Work Visa Fees	NQ	
INSURANCE		
Production Package	QE	Must be prorated if shooting out of state
Errors & Omissions Insurance	NQ	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 44 of 45

General Liability Insurance	QE	Must be prorated if shooting out of state
Description	All Projects	Comments
Umbrella Policy	QE	
Workers' Compensation Insurance	QE	
Automobile Liability Insurance	QE	
Guild Travel Insurance	QE	
Essential Element	QE	
Cast Terrorism Insurance	NQ	
Disgrace Insurance	QE	
Cast Exams	QE	
Essential Elements Exams	QE	
Insurance Adjusters	QE	
Insurance Auditors	QE	
Insurance Deductibles	NQ	
Recoverable Costs	QE	
Non-Allowable Costs	NQ	
Miscellaneous Additional Premiums	QE	
Covered California (CA Cares)	QE	Must be a line item, not a fringe.
PUBLICITY		
Publicist	NQ	
Purchases	NQ	
Special Stills Photographer	NQ	
Set Stills Photographer	QW	
Stills Supplies	NQ	QE if related to the Set Stills Photographer
Stills Lab Expense	NQ	QE if related to the Set Stills Photographer
Promotional Materials	NQ	
Box Rentals	NQ	
Car / Mileage Allowances	NQ	
Rentals	NQ	
Travel Expenses	NQ	
Meals and Entertainment	NQ	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

Page 45 of 45

EPK	NQ	
Description	All Projects	Comments
Extra bonus material for DVD release	NQ	
Trailers	NQ	
CONTRACTUAL CHARGES Include as contractual charges on top sheet, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION Include as contractual charges on top sheet, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION		
Contingency	NO TAG	Capped at 10% of Qualified Costs
Completion Bond	NO TAG	Capped at 2% of Qualified Costs

ZC Expenditures

“Tangible personal property purchased or leased and used or consumed [entirely] outside the Los Angeles zone.”
Examples include, but are not limited to:

- Food and catering items
- Hotels or Corporate housing rentals
- Construction supplies and materials for sets used entirely out of the zone
- Gas and Fuel
- Security services
- Location Site Rentals and Stage Facilities
- State or local government permit fees
- Personnel services
- Printing
- Equipment rentals for the Applicable Period from an out of zone vendor used entirely out of the zone.
- Transportation services
- Dry Cleaning
- Shipping costs from within the state from the out of the zone location