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# **Appendix C: Form B - Schedule of Qualified Expenditures**

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# New York State & New York City Film Production Tax Credit

## FORM B: Schedule of Qualified Expenditures

**NOTE:** For the New York State tax credit, costs are Qualified ONLY to the extent attributable to the use of tangible personal property or the performance of services **within New York State**. For the New York City tax credit, costs are Qualified ONLY to the extent attributable to the use of property or services **within New York City**. Items used or personnel or services employed both within and outside NYS or NYC can be Qualified only for the pro rata portion of costs incurred directly in NYS or NYC. For help with Form B, see Instructions Section 3-2

| Acct#         | Description                 | Qualified | Comments                |
|---------------|-----------------------------|-----------|-------------------------|
| <b>101-00</b> | <b>STORY &amp; RIGHTS</b>   |           |                         |
| 101-02        | Story Rights                | NO        |                         |
| 101-99        | Fringes                     | NO        |                         |
| <b>103-00</b> | <b>WRITING</b>              |           |                         |
| 103-02        | Writers                     | NO        |                         |
| 103-04        | Story Editor                | NO        |                         |
| 103-06        | Research                    | NO        |                         |
| 103-08        | Secretaries                 | YES       |                         |
| 103-10        | Script Printing             | YES       |                         |
| 103-12        | Materials & Supplies        | YES       |                         |
| 103-99        | Fringes                     | YES       | On Qualified Labor Only |
| <b>105-00</b> | <b>PRODUCER &amp; STAFF</b> |           |                         |
| 105-02        | Executive Producer          | NO        |                         |
| 105-04        | Line Producer               | NO        |                         |
| 105-06        | Producers                   | NO        |                         |
| 105-08        | Associate Producers         | NO        |                         |
| 105-10        | Secretaries                 | YES       |                         |
| 105-12        | Assistants                  | YES       |                         |
| 105-14        | Purchases and supplies      | YES       |                         |
| 105-16        | Wrap Party                  | NO        |                         |
| 105-18        | Entertainment               | YES       |                         |
| 105-99        | Fringes                     | YES       | On Qualified Labor Only |
| <b>107-00</b> | <b>DIRECTOR &amp; STAFF</b> |           |                         |
| 107-02        | Director                    | NO        |                         |
| 107-04        | Dialogue Coach              | YES       |                         |
| 107-06        | Secretaries                 | YES       |                         |
| 107-08        | Choreographers              | YES       |                         |
| 107-10        | Assistants                  | YES       |                         |
| 107-12        | Towncar Allowance           | YES       |                         |
| 107-14        | Purchases and Supplies      | YES       |                         |
| 107-16        | Director Assistant Computer | YES       |                         |
| 107-18        | Director Office Rentals     | YES       |                         |
| 107-20        | Entertainment Allowance     | YES       |                         |
| 107-99        | Fringes                     | YES       | On Qualified Labor Only |
| <b>109-00</b> | <b>TALENT</b>               |           |                         |
| 109-02        | Principal Cast              | NO        |                         |
| 109-04        | Supporting Cast             | NO        |                         |

| <b>Acct#</b>                                     | <b>Description</b>                           | <b>Qualified</b> | <b>Comments</b>                            |
|--|--|------------------|--|
| 109-06   | Day Player                                   | NO               |  |
| 109-08   | Weekly Player                                | NO               |  |
| 109-10   | Talent Staff                                 | YES              |  |
| 109-12   | Talent Expenses                              | YES              |  |
| 109-14   | Stunt Coordinator                            | YES              |  |
| 109-16   | Stunts                                       | NO               |  |
| 109-18   | Looping and Expenses                         | NO               |  |
| 109-20   | Casting Director                             | YES              |  |
| 109-22   | Casting Assistants                           | YES              |  |
| 109-24   | Casting Office Expenses                      | YES              |  |
| 109-99   | Fringes                                      | YES              | On Qualified Labor Only                    |
| <b>111-00 TRAVEL &amp; LIVING Above the Line</b> |  |                  |  |
| 111-02   | Producer Travel--General                     | NO               |  |
| 111-04   | Producer Travel -- NYS Distant Location      | YES              | NY State only --see Instructions Sect. 3-2 |
| 111-06   | Producers Assistants Travel--General         | NO               |  |
| 111-08   | Producers Assistants Travel--to Distant NYS  | YES              | NY State only --see Instructions Sect. 3-2 |
| 111-10   | Director--General Travel                     | NO               |  |
| 111-12   | Director Travel -- NYS Distant Location      | YES              | NY State only --see Instructions Sect. 3-2 |
| 111-14   | Director's Assistants Travel--General        | NO               |  |
| 111-16   | Director's Assistants Travel--to Distant NYS | YES              | NY State only --see Instructions Sect. 3-2 |
| 111-18   | Talent Travel--General                       | NO               |  |
| 111-20   | Talent Travel--to Distant NYS Location       | YES              | NY State only --see Instructions Sect. 3-2 |
| <b>112-00 FRINGE BENEFITS (ATL)</b>              |  |                  |  |
| 112-02   | Pension Plan & Health and Welfare            | YES              | On Qualified Labor Only                    |
| 112-04   | Employer Taxes                               | YES              | On Qualified Labor Only                    |
| 112-06   | Local Hire Fringes                           | YES              | On Qualified Labor Only                    |
| 112-08   | PR Handling                                  | YES              | On Qualified Labor Only                    |
| <b>PRODUCTION</b>                                |  |                  |  |
| <b>113-00 PRODUCTION STAFF</b>                   |  |                  |  |
| 113-02   | Production Manager                           | YES              |  |
| 113-04   | Production Supervisor                        | YES              |  |
| 113-06   | First Assistant Director                     | YES              |  |
| 113-08   | Second AD's and Trainees                     | YES              |  |
| 113-10   | Script Supervisor                            | YES              |  |
| 113-12   | Location Manager                             | YES              |  |
| 113-14   | Asst Location Managers & Scouts              | YES              |  |
| 113-16   | Tech Advisors                                | YES              |  |
| 113-18   | Production Coordinators                      | YES              |  |
| 113-20   | Asst Production Coordinators                 | YES              |  |
| 113-22   | Production Secretaries                       | YES              |  |
| 113-24   | Production Accountants                       | YES              |  |
| 113-26   | Assistant Accountants                        | YES              |  |
| 113-28   | Payroll                                      | YES              |  |
| 113-30   | Construction Estimator                       | YES              |  |
| 113-32   | Post Accounting                              | YES              | If in NY                                   |
| 113-34   | Production Assistants                        | YES              |  |

| <b>Acct#</b>                 | <b>Description</b>           | <b>Qualified</b> | <b>Comments</b>           |
|------------------------------|------------------------------|------------------|---------------------------|
| 113-36                       | Pre-Production Breakdown     | YES              | If in NY                  |
| 113-38                       | Board & Budget               | YES              | If in NY                  |
| 113-40                       | Script Timing                | YES              | If in NY                  |
| 113-42                       | POC and Assistants           | YES              |                           |
| 113-99                       | Fringes                      | YES              | On Qualified Labor Only   |
| <b>115-00 EXTRA TALENT</b>   |                              |                  |                           |
| 115-02                       | Standins                     | YES              |                           |
| 115-04                       | Casting Commission           | YES              | For NY extras duties only |
| 115-06                       | Extras-Studio                | YES              |                           |
| 115-08                       | Non Union                    | YES              |                           |
| 115-10                       | Extras-Location              | YES              |                           |
| 115-12                       | Non Union -                  | YES              |                           |
| 115-14                       | Sideline Musicians           | YES              |                           |
| 115-16                       | Fittings                     | YES              |                           |
| 115-18                       | Wardrobe                     | YES              |                           |
| 115-20                       | Atmosphere Cars              | YES              |                           |
| 115-22                       | Casting Svc Fee and Fringes  | YES              | For NY extras duties only |
| 115-24                       | Polaroid                     | YES              |                           |
| 115-26                       | Telephone/Office             | YES              |                           |
| 115-99                       | Fringes                      | YES              | On Qualified Labor Only   |
| <b>117-00 CAMERA</b>         |                              |                  |                           |
| 117-02                       | Director of Photography      | YES              |                           |
| 117-04                       | Operator                     | YES              |                           |
| 117-06                       | Asst Cameramen & Operators   | YES              |                           |
| 117-08                       | Steadicam Operator           | YES              |                           |
| 117-10                       | Still Photographer           | YES              |                           |
| 117-12                       | Loader                       | YES              |                           |
| 117-14                       | Loss and Damage              | YES              |                           |
| 117-16                       | Purchases & Supplies         | YES              |                           |
| 117-18                       | Camera Rentals               | YES              |                           |
| 117-20                       | Box and Still Camera Rentals | YES              |                           |
| 117-99                       | Fringes                      | YES              | On Qualified Labor Only   |
| <b>119-00 ART DEPARTMENT</b> |                              |                  |                           |
| 119-02                       | Production Designer          | YES              |                           |
| 119-04                       | Art Director and Assistants  | YES              |                           |
| 119-06                       | Set Designers                | YES              |                           |
| 119-08                       | Illustrators                 | YES              |                           |
| 119-10                       | NY Hire                      | YES              |                           |
| 119-12                       | Storyboard Artist            | YES              |                           |
| 119-14                       | Prod. Assistants             | YES              |                           |
| 119-16                       | Blue Printing                | YES              |                           |
| 119-18                       | Stock Units / Backings       | YES              |                           |
| 119-20                       | Purchases & Supplies         | YES              |                           |
| 119-22                       | Processing                   | YES              |                           |
| 119-24                       | Research Materials           | YES              |                           |
| 119-26                       | Rentals                      | YES              |                           |
| 119-28                       | Equipment                    | YES              |                           |

| <b>Acct#</b>                   | <b>Description</b>                          | <b>Qualified</b> | <b>Comments</b>         |
|--------------------------------|---|------------------|-------------------------|
| 119-30                         | Car and Box Rentals                         | YES              |                         |
| 119-99                         | Fringes                                     | YES              | On Qualified Labor Only |
| <b>121-00 SET CONSTRUCTION</b> |   |                  |                         |
| 121-02                         | Construction Coordinators                   | YES              |                         |
| 121-04                         | Construction Foremen                        | YES              |                         |
| 121-06                         | Stage Set Construction Labor                | YES              |                         |
| 121-08                         | Location Set Construction Labor             | YES              |                         |
| 121-10                         | Stage Set Construction Materials Purchase & | YES              |                         |
| 121-12                         | Location Set Construction Materials         | YES              |                         |
| 121-14                         | Stage Set Striking Labor                    | YES              |                         |
| 121-16                         | Stage Set Striking Materials Purchase and   | YES              |                         |
| 121-18                         | Location Set Striking Labor                 | YES              |                         |
| 121-20                         | Location Set Striking Materials Purchase &  | YES              |                         |
| 121-22                         | Set Restoration                             | YES              |                         |
| 121-24                         | Fold and Hold Sets                          | YES              |                         |
| 121-26                         | Greens Purchase                             | YES              |                         |
| 121-28                         | Backings Rental/Purchase                    | YES              |                         |
| 121-30                         | Trash Removal                               | YES              |                         |
| 121-32                         | Scissor Lifts/Forklifts                     | YES              |                         |
| 121-34                         | Car and Box Rental                          | YES              |                         |
| 121-36                         | Construction Expendables                    | YES              |                         |
| 121-99                         | Fringes                                     | YES              | On Qualified Labor Only |
| <b>123-00 SPECIAL EFFECTS</b>  |   |                  |                         |
| 123-02                         | SFX Coordinator                             | YES              |                         |
| 123-04                         | SFX Assistants                              | YES              |                         |
| 123-06                         | Rig and Strike                              | YES              |                         |
| 123-08                         | Loss and Damage                             | YES              |                         |
| 123-10                         | Manufacturing Labor & Materials             | YES              |                         |
| 123-12                         | Purchases                                   | YES              |                         |
| 123-14                         | Equipment Rentals                           | YES              |                         |
| 123-16                         | Box Rental                                  | YES              |                         |
| 123-99                         | Fringes                                     | YES              | On Qualified Labor Only |
| <b>125-00 SET OPERATIONS</b>   |   |                  |                         |
| 125-02                         | Key Grip                                    | YES              |                         |
| 125-04                         | Grips -- all                                | YES              |                         |
| 125-06                         | Craft Service Persons                       | YES              |                         |
| 125-08                         | Greensperson- Company                       | YES              |                         |
| 125-10                         | Stand By Carpenters                         | YES              |                         |
| 125-12                         | Stand By Painters                           | YES              |                         |
| 125-14                         | Loss and Damage                             | YES              |                         |
| 125-16                         | Set Watch/Fireman                           | YES              |                         |
| 125-18                         | First Aid & Expenses                        | YES              |                         |
| 125-20                         | Medics                                      | YES              |                         |
| 125-22                         | Other Crafts                                | YES              |                         |
| 125-24                         | Heating/Air Conditioning                    | YES              |                         |
| 125-26                         | Purchases                                   | YES              |                         |
| 125-28                         | Grip Expendables                            | YES              |                         |

| <b>Acct#</b>               | <b>Description</b>                  | <b>Qualified</b> | <b>Comments</b>         |
|----------------------------|-------------------------------------|------------------|-------------------------|
| 125-30                     | Lumber                              | YES              |                         |
| 125-32                     | Craft Service Purchases             | YES              |                         |
| 125-34                     | Rentals                             | YES              |                         |
| 125-36                     | Grip Package                        | YES              |                         |
| 125-38                     | Truck Package                       | YES              |                         |
| 125-40                     | Additional Equipment                | YES              |                         |
| 125-42                     | Helicopter Rental                   | YES              |                         |
| 125-44                     | Box Rentals                         | YES              |                         |
| 125-99                     | Fringes                             | YES              | On Qualified Labor Only |
| <b>127-00 ELECTRICAL</b>   |                                     |                  |                         |
| 127-02                     | Chief Lighting Technician           | YES              |                         |
| 127-04                     | Lighting Assistant and Technicians  | YES              |                         |
| 127-06                     | Rig and Strike                      | YES              |                         |
| 127-08                     | Generator Operator                  | YES              |                         |
| 127-10                     | Generator Assistants                | YES              |                         |
| 127-12                     | Special Equipment Operator          | YES              |                         |
| 127-14                     | Electric Hookup                     | YES              |                         |
| 127-16                     | Current                             | YES              |                         |
| 127-18                     | Loss and Damage                     | YES              |                         |
| 127-20                     | Purchases-- Expendables, Gels, Etc. | YES              |                         |
| 127-22                     | Globes and Carbons                  | YES              |                         |
| 127-24                     | Rentals                             | YES              |                         |
| 127-26                     | Electric Package                    | YES              |                         |
| 127-28                     | Stage Package                       | YES              |                         |
| 127-30                     | Rigging Package                     | YES              |                         |
| 127-32                     | Addl Equipment                      | YES              |                         |
| 127-34                     | Specialty Lighting                  | YES              |                         |
| 127-36                     | Generator Rentals                   | YES              |                         |
| 127-38                     | Box Rentals                         | YES              |                         |
| 127-99                     | Fringes                             | YES              | On Qualified Labor Only |
| <b>129-00 SET DRESSING</b> |                                     |                  |                         |
| 129-02                     | Set Decorator                       | YES              |                         |
| 129-04                     | Leadman/Buyer                       | YES              |                         |
| 129-06                     | Set Dressing Labor                  | YES              |                         |
| 129-08                     | Drapery/Carpet                      | YES              |                         |
| 129-10                     | Loss, Damage, Cleaning              | YES              |                         |
| 129-12                     | Manufacturing/Materials             | YES              |                         |
| 129-14                     | Set Dress Purchase & Materials      | YES              |                         |
| 129-16                     | Fixtures                            | YES              |                         |
| 129-18                     | Rentals                             | YES              |                         |
| 129-20                     | Rentals - All Sets                  | YES              |                         |
| 129-22                     | Car and Box Rentals                 | YES              |                         |
| 129-24                     | Research                            | YES              |                         |
| 129-26                     | Film Processing                     | YES              |                         |
| 129-28                     | Expendables                         | YES              |                         |
| 129-99                     | Fringes                             | YES              | On Qualified Labor Only |

| <b>Acct#</b>  | <b>Description</b>               | <b>Qualified</b> | <b>Comments</b>         |
|---------------|----------------------------------|------------------|-------------------------|
| <b>131-00</b> | <b>ACTION PROPS</b>              |                  |                         |
| 131-02        | Propmaster                       | YES              |                         |
| 131-04        | Assistant Propmaster & Labor     | YES              |                         |
| 131-06        | Loss and Damage                  | YES              |                         |
| 131-08        | Manufacturing NY Labor/Materials | YES              |                         |
| 131-10        | Purchases & Rentals              | YES              |                         |
| 131-12        | Car and Box Rentals              | YES              |                         |
| 131-14        | Film Processing                  | YES              |                         |
| 131-16        | Research                         | YES              |                         |
| 131-18        | Expendables                      | YES              |                         |
| 131-99        | Fringes                          | YES              | On Qualified Labor Only |
| <b>133-00</b> | <b>PICTURE VEHICLES/ANIMALS</b>  |                  |                         |
| 133-02        | Picture Car Coordinator          | YES              |                         |
| 133-04        | Picture Car Drivers              | YES              |                         |
| 133-06        | Picture Car Rentals              | YES              |                         |
| 133-08        | Picture Car Expense              | YES              |                         |
| 133-10        | Marine Expense                   | YES              |                         |
| 133-12        | Aircraft/Helicopter Expense      | YES              |                         |
| 133-14        | Pic Vehicle Manufacturing        | YES              |                         |
| 133-16        | Mechanic                         | YES              |                         |
| 133-18        | Animals                          | YES              |                         |
| 133-20        | Loss & Damage                    | YES              |                         |
| 133-22        | Wranglers, Handlers              | YES              |                         |
| 133-24        | Feeding and Stabling             | YES              |                         |
| 133-99        | Fringes                          | YES              | On Qualified Labor Only |
| <b>135-00</b> | <b>SPECIAL PHOTOGRAPHY</b>       |                  |                         |
| 135-02        | Process Operating                | YES              |                         |
| 135-04        | Blue Screen                      | YES              |                         |
| 135-06        | Matte Shots Contract             | YES              |                         |
| 135-08        | Matte Crew Expenses              | YES              |                         |
| 135-10        | Animation                        | YES              |                         |
| 135-12        | Miniature Contact                | YES              |                         |
| 135-14        | Minature Expenses                | YES              |                         |
| 135-16        | Computer Graphics                | YES              |                         |
| 135-18        | Equipment Rental                 | YES              |                         |
| 135-99        | Fringes                          | YES              | On Qualified Labor Only |
| <b>139-00</b> | <b>WARDROBE</b>                  |                  |                         |
| 139-02        | Costume Designer                 | YES              |                         |
| 139-04        | Designer Staff                   | YES              |                         |
| 139-06        | Wardrobe Labor                   | YES              |                         |
| 139-08        | Costumers & Assts.               | YES              |                         |
| 139-10        | Cleaning and Dying               | YES              |                         |
| 139-12        | Loss and Damage                  | YES              |                         |
| 139-14        | Alterations & Repairs            | YES              |                         |
| 139-16        | Allowance                        | YES              |                         |
| 139-18        | Purchases & Rentals              | YES              |                         |
| 139-20        | Car and Box Rentals              | YES              |                         |

| <b>Acct#</b>                            | <b>Description</b>             | <b>Qualified</b> | <b>Comments</b>   |
|---|--------------------------------|------------------|---|
| 139-22                                  | Research                       | YES              |   |
| 139-24                                  | Expendables                    | YES              |   |
| 139-26                                  | Washing Machine & Dryer        | YES              |   |
| 139-28                                  | Shop Set Up                    | YES              |   |
| 139-30                                  | Polaroid                       | YES              |   |
| 139-99                                  | Fringes                        | YES              | On Qualified Labor Only   |
| <b>141-00 MAKEUP &amp; HAIRDRESSING</b> |                                |                  |   |
| 141-02                                  | Makeup Artist                  | YES              |   |
| 141-04                                  | Key Makeup                     | YES              |   |
| 141-06                                  | Additional Makeup              | YES              |   |
| 141-08                                  | Additional Hairstylists        | YES              |   |
| 141-10                                  | Makeup & Hairdressing Supplies | YES              |   |
| 141-12                                  | Chair Rental                   | YES              |   |
| 141-14                                  | Wigs Purchase/Rentals          | YES              |   |
| 141-16                                  | Appliances                     | YES              |   |
| 141-18                                  | Box Rentals                    | YES              |   |
| 141-99                                  | Fringes                        | YES              | On Qualified Labor Only   |
| <b>143-00 PRODUCTION SOUND</b>          |                                |                  |   |
| 143-02                                  | Mixer                          | YES              |   |
| 143-04                                  | Boom Operator                  | YES              |   |
| 143-06                                  | Additional Labor Sound         | YES              |   |
| 143-08                                  | Loss and Damage                | YES              |   |
| 143-10                                  | Purchases                      | YES              |   |
| 143-12                                  | Rentals                        | YES              |   |
| 143-14                                  | Sound Package                  | YES              |   |
| 143-16                                  | Addl Equipment                 | YES              |   |
| 143-18                                  | Walkie Talkies                 | YES              |   |
| 143-20                                  | Beepers                        | YES              |   |
| 143-22                                  | Box Rental                     | YES              |   |
| 143-99                                  | Fringes                        | YES              | On Qualified Labor Only   |
| <b>145-00 LOCATIONS</b>                 |                                |                  |   |
| 145-02                                  | Site Fees and Rentals          | YES              |   |
| 145-04                                  | Police/Firemen/Watchmen        | YES              |   |
| 145-06                                  | Set Security - NY              | YES              |   |
| 145-08                                  | Scouting                       | YES              |   |
| 145-10                                  | Travel Fares                   | YES              | NY State only, Distant Location only --see Instructions Sect. 3-2 |
| 145-12                                  | Airfare Rates                  | YES              | NY State only, Distant Location only --see Instructions Sect. 3-2 |
| 145-14                                  | Hotels                         | YES              | NY State only, Distant Location only --see Instructions Sect. 3-2 |
| 145-16                                  | Per Diems                      | YES              | NY State only, Distant Location only --see Instructions Sect. 3-2 |
| 145-18                                  | Meals                          | YES              |   |
| 145-20                                  | Extras Catering                | YES              |   |
| 145-22                                  | Off Production                 | YES              |   |
| 145-24                                  | Catering Assistants            | YES              |   |
| 145-26                                  | Entertainment/Gratuities       | YES              |   |
| 145-28                                  | Film Shipping                  | YES              |   |
| 145-30                                  | Shipping Negative              | YES              |   |
| 145-32                                  | Baggage/Equipment Shipping     | NO               |   |



| <b>Acct#</b>                 | <b>Description</b>          | <b>Qualified</b> | <b>Comments</b>         |
|------------------------------|-----------------------------|------------------|-------------------------|
| 145-34                       | Mileage and Parking         | YES              |                         |
| 145-36                       | Location Restoration        | YES              |                         |
| 145-38                       | Purchases                   | YES              |                         |
| 145-40                       | Office Supplies & Equipment | YES              |                         |
| 145-42                       | Rentals                     | YES              |                         |
| 145-44                       | NY Office Space             | YES              |                         |
| 145-46                       | Utilities                   | YES              |                         |
| 145-48                       | Cleaning                    | YES              |                         |
| 145-50                       | Art Dept Office             | YES              |                         |
| 145-52                       | Set Dec/Props Warehouse     | YES              |                         |
| 145-54                       | Construction Mill           | YES              |                         |
| 145-56                       | Telephone/Postage           | YES              |                         |
| 145-58                       | Install Phone Systems       | YES              |                         |
| 145-60                       | Phone Charges               | YES              |                         |
| 145-62                       | Cell Charges                | YES              |                         |
| 145-64                       | Office Equipment Rental     | YES              |                         |
| 145-99                       | Fringes                     | YES              |                         |
| <b>147-00 VIDEO TAPE</b>     |                             |                  |                         |
| 147-02                       | Supervision                 | YES              |                         |
| 147-04                       | Technical Director          | YES              |                         |
| 147-06                       | Video Operator              | YES              |                         |
| 147-08                       | Video Recordist             | YES              |                         |
| 147-10                       | Additional labor            | YES              |                         |
| 147-12                       | Purchases                   | YES              |                         |
| 147-14                       | Supplies                    | YES              |                         |
| 147-16                       | Rentals                     | YES              |                         |
| 147-18                       | Video Assist Package        | YES              |                         |
| 147-22                       | Video Transfers             | YES              |                         |
| 147-24                       | Video Editing               | YES              |                         |
| 147-26                       | Video Contact               | YES              |                         |
| 147-99                       | Fringes                     | YES              | On Qualified Labor Only |
| <b>149-00 TRANSPORTATION</b> |                             |                  |                         |
| 149-02                       | Transportation Coordinator  | YES              |                         |
| 149-04                       | Captains                    | YES              |                         |
| 149-06                       | Studio Drivers              | YES              |                         |
| 149-08                       | Location Drivers            | YES              |                         |
| 149-10                       | Loss and Damage             | YES              |                         |
| 149-12                       | Repairs/Maintenance         | YES              |                         |
| 149-14                       | Box Rental                  | YES              |                         |
| 149-16                       | Car Wash                    | YES              |                         |
| 149-18                       | Pickup Service              | YES              |                         |
| 149-20                       | Taxis                       | YES              |                         |
| 149-22                       | Car Pickups                 | YES              |                         |
| 149-24                       | Gas and Oil                 | YES              |                         |
| 149-26                       | Genny Gas & Oil             | YES              |                         |
| 149-28                       | Off Production              | YES              |                         |
| 149-30                       | Tolls and Road Permits      | YES              |                         |
| 149-32                       | Purchases                   | YES              |                         |

| <b>Acct#</b>                            | <b>Description</b>              | <b>Qualified</b> | <b>Comments</b>                    |
|---|---------------------------------|------------------|------------------------------------|
| 149-34                                  | Honeywagon Supplies             | YES              |                                    |
| 149-36                                  | Studio Vehicles                 | YES              |                                    |
| 149-38                                  | Production Trucks & Vehicles    | YES              |                                    |
| 149-40                                  | Location Vehicles               | YES              |                                    |
| 149-42                                  | Cranes                          | YES              |                                    |
| 149-44                                  | Insert Car                      | YES              |                                    |
| 149-46                                  | Camera Cars                     | YES              |                                    |
| 149-99                                  | Fringes                         | YES              | On Qualified Labor Only            |
| <b>151-00 PRODUCTION FILM &amp; LAB</b> |                                 |                  |                                    |
| 151-02                                  | Raw Stock                       | YES              |                                    |
| 151-04                                  | Steadicam                       | YES              |                                    |
| 151-06                                  | Negative Develop                | YES              | Lab services qualify if done in NY |
| 151-08                                  | Develop (90%)                   | YES              | Lab services qualify if done in NY |
| 151-10                                  | Positive Printing               | YES              | Lab services qualify if done in NY |
| 151-12                                  | 1/4" Sound Tape                 | YES              |                                    |
| 151-14                                  | Sound Transfers                 | YES              | Lab services qualify if done in NY |
| 151-16                                  | Video Cassette Dailies          | YES              |                                    |
| 151-18                                  | Telecine Transfers              | YES              | Lab services qualify if done in NY |
| 151-20                                  | Polaroid - All Department       | YES              |                                    |
| <b>153-00 TESTS</b>                     |                                 |                  |                                    |
| 153-02                                  | Talent                          | YES              |                                    |
| 153-04                                  | Labor                           | YES              |                                    |
| 153-06                                  | Purchases                       | YES              |                                    |
| 153-08                                  | Rentals                         | YES              |                                    |
| 153-10                                  | Film                            | YES              |                                    |
| 153-99                                  | Fringes                         | YES              | On Qualified Labor Only            |
| <b>155-00 FACILITY EXPENSES</b>         |                                 |                  |                                    |
| 155-02                                  | Studio Telephone                | YES              |                                    |
| 155-04                                  | Studio Phone Charges            | YES              |                                    |
| 155-06                                  | Post Phone Charges              | YES              |                                    |
| 155-08                                  | Postage and Messengers          | YES              |                                    |
| 155-10                                  | Studio Shipping/Messengers      | YES              |                                    |
| 155-12                                  | Outside Facility                | YES              |                                    |
| 155-14                                  | Stage Use / Licensing Agreement | YES              |                                    |
| 155-16                                  | Stage Includes Power/Security   | YES              |                                    |
| 155-18                                  | Prep/Strike                     | YES              |                                    |
| 155-20                                  | Shoot                           | YES              |                                    |
| 155-22                                  | Power                           | YES              |                                    |
| 155-24                                  | Backlot Rental                  | YES              |                                    |
| 155-26                                  | Dressing Room Rental            | YES              |                                    |
| 155-28                                  | Parking Space Rental            | YES              |                                    |
| 155-30                                  | Prep - Parking                  | YES              |                                    |
| 155-32                                  | Shoot - Parking                 | YES              |                                    |
| 155-34                                  | Other Studio Facilities         | YES              |                                    |
| 155-36                                  | Studio Personnel Charges        | YES              |                                    |
| 155-38                                  | Dumpsters, Cleaning             | YES              |                                    |

| <b>Acct#</b>  | <b>Description</b>                | <b>Qualified</b> | <b>Comments</b>         |
|---------------|-----------------------------------|------------------|-------------------------|
| <b>156-00</b> | <b>AUDIENCE RELATIONS</b>         |                  |                         |
| 156-02        | Audience                          | YES              |                         |
| 156-04        | Talent                            | NO               |                         |
| 156-06        | Bleachers/Drapes                  | YES              |                         |
| 156-08        | Food/Drink                        | YES              |                         |
| 156-10        | Transport                         | YES              |                         |
| 156-99        | Fringes                           | YES              | On Qualified Labor Only |
| <b>157-00</b> | <b>SECOND UNIT</b>                |                  |                         |
| 157-02        | Second Unit Director              | YES              |                         |
| 157-04        | Cast Talent                       | NO               |                         |
| 157-06        | Production Staff                  | YES              |                         |
| 157-08        | Camera                            | YES              |                         |
| 157-10        | Art Department                    | YES              |                         |
| 157-12        | Construction                      | YES              |                         |
| 157-14        | Special Effects                   | YES              |                         |
| 157-16        | Set Operations                    | YES              |                         |
| 157-18        | Electrical                        | YES              |                         |
| 157-20        | Set Dressing                      | YES              |                         |
| 157-22        | Props                             | YES              |                         |
| 157-24        | Pic Vehicles and Animals          | YES              |                         |
| 157-26        | Extras                            | YES              |                         |
| 157-28        | Wardrobe                          | YES              |                         |
| 157-30        | Makeup and Hair                   | YES              |                         |
| 157-32        | Sound                             | YES              |                         |
| 157-34        | Locations                         | YES              |                         |
| 157-36        | Video Tape                        | YES              |                         |
| 157-38        | Transportation                    | YES              |                         |
| 157-40        | Raw Stock/Develop                 | YES              |                         |
| 157-42        | Post Prod Labor                   | YES              |                         |
| 157-99        | Fringes                           | YES              | On Qualified Labor Only |
| <b>159-00</b> | <b>SPECIAL UNIT</b>               |                  |                         |
| 159-02        | Talent                            | NO               |                         |
| 159-04        | Staff                             | YES              |                         |
| 159-06        | Labor                             | YES              |                         |
| 159-08        | Transportation                    | YES              |                         |
| 159-10        | Contract                          | YES              |                         |
| 159-12        | Locations                         | YES              |                         |
| 159-14        | Raw Stock/Develop                 | YES              |                         |
| 159-16        | Purchases                         | YES              |                         |
| 159-18        | Rentals                           | YES              |                         |
| 159-20        | Miscellaneous Expense             | YES              |                         |
| 159-99        | Fringes                           | YES              | On Qualified Labor Only |
| <b>163-00</b> | <b>FRINGES-SHOOTING PERIOD</b>    |                  |                         |
| 163-02        | Pension Plan & Health and Welfare | YES              | On Qualified Labor Only |
| 163-04        | Employer Taxes                    | YES              | On Qualified Labor Only |
| 163-06        | Local Hire Fringes                | YES              | On Qualified Labor Only |
| 163-08        | PR Handling                       | YES              | On Qualified Labor Only |

| Acct#                                  | Description                | Qualified | Comments  |
|--|----------------------------|-----------|---|
| <b>POST PRODUCTION</b>                 |                            |           |   |
| <b>165-00 EDITING &amp; PROJECTION</b> |                            |           |   |
| 165-08                                 | Film Editor                | YES       |   |
| 165-10                                 | Assistant Film Editors     | YES       |   |
| 165-12                                 | Conforming                 | YES       |   |
| 165-14                                 | Post Prod Supervisor       | YES       |   |
| 165-16                                 | Projectionist              | YES       |   |
| 165-18                                 | Coding and Misc Editorial  | YES       |   |
| 165-20                                 | Coding Equipment           | YES       |   |
| 165-22                                 | Sound Effects Editing      | YES       |   |
| 165-24                                 | ADR Editing                | YES       |   |
| 165-26                                 | Production Assistant       | YES       |   |
| 165-28                                 | Negative Cutting           | YES       |   |
| 165-30                                 | Music Editors              | YES       |   |
| 165-32                                 | Post Ship/Messenger        | YES       |   |
| 165-34                                 | Travel and Living Expense  | NO        | UNLESS NY State Distant Location --see Instructions Sect. 3-2 |
| 165-35                                 | Meals                      | YES       |   |
| 165-36                                 | Continuity Expenses        | YES       |   |
| 165-38                                 | Purchases                  | YES       |   |
| 165-40                                 | Expendables                | YES       |   |
| 165-42                                 | Rentals                    | YES       |   |
| 165-44                                 | Editorial Room Rentals     | YES       |   |
| 165-46                                 | Editors' KEM/Equipment     | YES       |   |
| 165-48                                 | Bins, Sync, Racks          | YES       |   |
| 165-50                                 | Lightworks System          | YES       |   |
| 165-52                                 | Equip, Deliver/Pickup      | YES       |   |
| 165-54                                 | Sound Editors' Room        | YES       |   |
| 165-56                                 | Music Editors' Room        | YES       |   |
| 165-58                                 | Other Equip.               | YES       |   |
| 165-99                                 | Fringes                    | YES       | On Qualified Labor Only                                       |
| <b>167-00 MUSIC</b>                    |                            |           |   |
| 167-02                                 | Clearances                 | NO        |   |
| 167-04                                 | Writers                    | NO        |   |
| 167-06                                 | Composers                  | NO        |   |
| 167-08                                 | Supervisor                 | NO        |   |
| 167-10                                 | Arrangers                  | YES       |   |
| 167-12                                 | Copyists                   | YES       |   |
| 167-14                                 | Pre-Score Musicians        | YES       |   |
| 167-16                                 | Underscore Musicians       | YES       |   |
| 167-18                                 | Star Vocalist              | NO        |   |
| 167-20                                 | Vocalists                  | NO        |   |
| 167-22                                 | Music Editing              | YES       |   |
| 167-24                                 | Travel and Living Expenses | NO        |   |
| 167-25                                 | Meals                      | YES       |   |
| 167-26                                 | Purchases                  | YES       |   |
| 167-28                                 | Cassettes                  | YES       |   |
| 167-30                                 | Rental and Cartage         | YES       |   |

| <b>Acct#</b>                          | <b>Description</b>         | <b>Qualified</b> | <b>Comments</b>         |
|---------------------------------------|----------------------------|------------------|-------------------------|
| 167-99                                | Fringes                    | YES              | On Qualified Labor Only |
| <b>169-00 SOUND (POST PRODUCTION)</b> |                            |                  |                         |
| 169-02                                | Dubbing Stage              | YES              |                         |
| 169-04                                | Temp Dub                   | YES              |                         |
| 169-06                                | Pre Dub                    | YES              |                         |
| 169-08                                | Final Dub                  | YES              |                         |
| 169-10                                | Post Preview/Session       | YES              |                         |
| 169-12                                | Foreign Mu/Fx              | YES              |                         |
| 169-14                                | DTS                        | YES              |                         |
| 169-18                                | ADR Stage                  | YES              |                         |
| 169-20                                | Foley Efx Recording        | YES              |                         |
| 169-22                                | Walkers                    | YES              |                         |
| 169-24                                | Video Transfer             | YES              |                         |
| 169-26                                | Tape Transfer              | YES              |                         |
| 169-28                                | Dubbing                    | YES              |                         |
| 169-30                                | Travel and Living Expenses | NO               |                         |
| 169-32                                | Purchases                  | YES              |                         |
| 169-34                                | Equipment Rental           | YES              |                         |
| 169-36                                | Dolby Cards                | YES              |                         |
| 169-38                                | DTS Fee                    | NO               |                         |
| 169-40                                | License Fee                | NO               |                         |
| 169-42                                | Dolby License              | NO               |                         |
| 169-44                                | DTS License                | NO               |                         |
| 169-46                                | SDDS License               | NO               |                         |
| 169-48                                | Close Captioning           | YES              |                         |
| 169-99                                | Fringes                    | YES              | On Qualified Labor Only |
| <b>171-00 FILM AND STOCK SHOTS</b>    |                            |                  |                         |
| 171-02                                | Film Leader                | YES              |                         |
| 171-04                                | Stock Shot Purchase        | NO               |                         |
| 171-06                                | Stock Shots Labor          | NO               |                         |
| 171-08                                | Stock Shots Film & Process | NO               |                         |
| 171-10                                | Reprints                   | YES              |                         |
| 171-12                                | Lab Special Handling       | YES              |                         |
| 171-14                                | Video Cassettes/Tape       | YES              |                         |
| 171-16                                | Reversal Dupes             | YES              |                         |
| 171-18                                | Tape Purchase              | YES              |                         |
| 171-20                                | Optical Sound Track        | YES              |                         |
| 171-22                                | Reference Print            | YES              |                         |
| 171-24                                | Protection Dupes           | YES              |                         |
| 171-26                                | Composite Print            | YES              |                         |
| 171-28                                | Laboratory Overtime        | YES              |                         |
| 171-30                                | Negative Splicing          | YES              |                         |
| 171-32                                | Answer Prints              | YES              |                         |
| 171-34                                | Check Print                | YES              |                         |
| 171-36                                | Interpositive              | YES              |                         |
| 171-38                                | Protection Master-YCM      | YES              |                         |
| 171-40                                | Master Positive/YCM        | YES              |                         |

| <b>Acct#</b>  | <b>Description</b>                   | <b>Qualified</b> | <b>Comments</b>         |
|---------------|--------------------------------------|------------------|-------------------------|
| <b>173-00</b> | <b>VISUAL EFFECTS</b>                |                  |                         |
| 173-02        | Visual Effects Supervisor            | YES              |                         |
| 173-04        | Miniatures                           | YES              |                         |
| 173-06        | Wire Removal                         | YES              |                         |
| 173-08        | Mattes                               | YES              |                         |
| 173-10        | Purchases                            | YES              |                         |
| 173-12        | Misc Expenses                        | YES              |                         |
| 173-99        | Fringes                              | YES              | On Qualified Labor Only |
| <b>175-00</b> | <b>TITLES, OPTICALS, INSERTS</b>     |                  |                         |
| 175-02        | Main & End Titles                    | YES              |                         |
| 175-04        | Title Designer                       | YES              |                         |
| 175-06        | Optical Effects                      | YES              |                         |
| 175-08        | Inserts                              | YES              |                         |
| 175-10        | Trademarks and Rating                | NO               |                         |
| 175-12        | Optical Development                  | YES              |                         |
| 175-99        | Fringes                              | YES              | On Qualified Labor Only |
| <b>179-00</b> | <b>FRINGES-POST PRODUCTION</b>       |                  |                         |
| 179-02        | Pension Plan & Health and Welfare    | YES              | On Qualified Labor Only |
| 179-04        | Employer Taxes                       | YES              | On Qualified Labor Only |
| 179-06        | Local Hire Fringes                   | YES              | On Qualified Labor Only |
| 179-08        | PR Handling                          | YES              | On Qualified Labor Only |
| <b>OTHER</b>  |                                      |                  |                         |
| <b>181-00</b> | <b>INSURANCE</b>                     |                  |                         |
| 181-02        | Cast Insurance                       | NO               |                         |
| 181-04        | Negative Insurance                   | NO               |                         |
| 181-06        | Extra Expense                        | NO               |                         |
| 181-08        | Marine and Aircraft                  | NO               |                         |
| 181-10        | Miscellaneous                        | NO               |                         |
| <b>183-00</b> | <b>UNIT PUBLICITY</b>                |                  |                         |
| 183-02        | Unit Publicist                       | YES              |                         |
| 183-04        | Publicity Contract                   | NO               |                         |
| 183-06        | Outside Photographer                 | NO               |                         |
| 183-08        | Stills Film and Processing for Shoot | YES              |                         |
| 156-99        | Fringes                              | YES              | On Qualified Labor Only |
| <b>185-00</b> | <b>PRODUCT PLACEMENT</b>             |                  |                         |
| 185-02        | Product Placement Credits            | NO               |                         |
| <b>187-00</b> | <b>GENERAL EXPENSES</b>              |                  |                         |
| 187-02        | MPAA Seal                            | NO               |                         |
| 187-04        | Work Order Transfers                 | NO               |                         |
| 187-06        | Legal Fees                           | NO               |                         |
| 187-08        | Bank/Exchange Costs                  | NO               |                         |
| 187-10        | Professional Fees                    | NO               |                         |

| <b>Acct#</b>                   | <b>Description</b>                | <b>Qualified</b> | <b>Comments</b>         |
|--------------------------------|-----------------------------------|------------------|-------------------------|
| 187-12                         | Studio Entertainment              | NO               |                         |
| 187-14                         | Outside Bank Interest             | NO               |                         |
| 187-16                         | Preview Expenses                  | YES              |                         |
| 187-18                         | Previews                          | YES              |                         |
| 187-20                         | Office Purchases                  | YES              |                         |
| 187-22                         | Computers and Software            | YES              |                         |
| 187-24                         | Office Space Rental               | YES              |                         |
| 187-26                         | Post Office                       | YES              |                         |
| 187-28                         | Office Equipment Rental           | YES              |                         |
| 187-30                         | Post Office Equipment             | YES              |                         |
| 187-32                         | Miscellaneous                     | YES              |                         |
| 187-34                         | OSHA Safety                       | YES              |                         |
| 187-36                         | Wrap Party                        | NO               |                         |
| <b>189-00 FRINGES- OTHER</b>   |                                   |                  |                         |
| 189-02                         | Pension Plan & Health and Welfare | YES              | On qualified wages only |
| 189-04                         | Employer Taxes                    | YES              | On qualified wages only |
| 189-06                         | Local Hire Fringes                | YES              | On qualified wages only |
| 189-08                         | PR Handling                       | YES              | On qualified wages only |
| <b>191-00 INSURANCE CLAIMS</b> |                                   |                  |                         |
| 191-02                         | Cast                              | NO               |                         |
| 191-04                         | Negative                          | NO               |                         |
| 191-06                         | Extra Expenses                    | NO               |                         |
| 191-08                         | Marine, Aircraft Etc.             | NO               |                         |
| <b>193-00 COMPLETION BOND</b>  |                                   |                  |                         |
| <b>195-00 CONTINGENCY</b>      |                                   | NO               |                         |