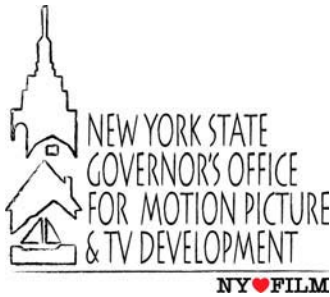


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# **Appendix A: Form A - Initial Application**

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New York State Empire State Film Production Credit  
&  
New York City Made In New York Film Production Tax Credit  
Initial Application  
**Form A**

FILM OR PROGRAM TITLE: \_\_\_\_\_

DATE SUBMITTED: \_\_\_\_\_

(Office use only)

RECEIVED BY: \_\_\_\_\_

STATE/CITY OFFICE: \_\_\_\_\_

DATE: \_\_\_\_\_

## General Instructions

**Please read the accompanying instructions completely before filling out this form. Incomplete or substantially incorrect filings will not be accepted.**

A complete Initial Application consists of the following documents:

**FORM A** – Initial Application for **New York State and New York City** with accompanying instructions. This is a combined application that can be used to apply for the State *and/or* City credits. A copy of this application needs to be submitted separately to both offices.

**FORM B** – Schedule of Qualified Expenditures. This is a detailed chart of accounts that shows, line by line, which expenses in a standard film or television budget are qualified and which are not qualified to count towards the tax credit. Form B is informational only and does not need to be submitted with the application.

**FORM C** – Budget Cost Qualifier Detail Page and Summary Page. This form has two parts; both parts must be submitted with the application. The Budget Cost Qualifier is a summary of projected budget expenses, separated into columns identifying the expenses as either qualified or not qualified to count towards the tax credit or the threshold requirements. The Detail Page is the worksheet to be filled out. The Summary Page is automatically generated and does not require inputs. The completed FORM C provides the supporting detail for information requested on FORM A.

**Project Budget** – The most current version of the budget is a mandatory part of this application. The budget must be submitted with the Initial Application in order for the application to be complete.

**FOIL Letter** – To protect confidentiality, you may submit a letter along with the application requesting that application information be withheld from disclosure. See Section Nine for FOIL disclosure information.

These combined documents are the Initial application which leads to conditional approval of the project for the **New York State and/or New York City** film production tax credit. Receipt of a certificate of conditional eligibility does not guarantee availability of the credit, which is dependent on the final budget meeting the requirements of the credit. Please see the back page of this application for more information on “Next Steps”.

This application and its accompanying instructions are consistent with the New York City and New York State rules governing the administration of the tax incentive. However, should anything in the form or instructions be inconsistent with the final rules, the final rules will control.

### When to apply:

Applications must be submitted prior to the start of principal photography but not more than 180 days prior to the start of principal and ongoing photography. Applications submitted more than 180 days prior to the scheduled start of principal photography will not be accepted.

### Where to apply:

*Please note that if you are applying for both the New York State and New York City programs, you need to submit a separate copy of the application with original signature pages to each office:*

Please submit the completed FORM A, FORM C, and Budget in hardcopy. Form C must also be submitted in electronic format as an Excel document on CD, DVD or floppy disc. Please submit to:

THE NEW YORK STATE GOVERNOR'S OFFICE FOR  
MOTION PICTURE & TELEVISION DEVELOPMENT  
633 Third Avenue, 33<sup>rd</sup> Floor  
New York, NY 10017  
(212) 803.2330  
[www.nylovesfilm.com](http://www.nylovesfilm.com)

THE CITY OF NEW YORK MAYOR'S OFFICE  
OF FILM, THEATRE AND BROADCASTING  
1697 Broadway, 6<sup>th</sup> Floor  
New York, NY 10019  
(212) 489.6710  
[www.nyc.gov/film](http://www.nyc.gov/film)

**SECTION ONE: Applicant/Company Information**

1-1 Please indicate if the production is applying for the NY State and/or the NY City tax credit programs:

<b>New York State</b>	
<b>New York City</b>	

1-2 Film or Program Title:

1-3 **a. Applicant:** (The entity engaged in and controlling the production. This is the entity that would receive the tax credit) **b. Applicant EIN or SSN\*:**



\* Please see instructions for Privacy Act Notification

**c. In addition, if the Applicant is:** (Attach additional sheets if necessary.)

A single member LLC, name of the single member and EIN or SSN:

\_\_\_\_\_ Please indicate here if the single member LLC is disregarded for tax purposes. If this line is checked, the tax certificate will be issued in the name of the single member.

A multi-member LLC, list names of members and EINs or SSNs:


A Partnership, list all partners (general and limited) and EINs or SSNs:


An S Corporation, list shareholders and EINs or SSNs:


1-4-a Applicant's Business Address:

Name:		
Address:		
City	State:	ZIPcode:

1-4-b In addition, if the Applicant is: (Attach additional sheets if necessary.)

A single member LLC, indicate the member's business address:

Name:		
Address:		
City:	State:	ZIPcode:

A multi-member LLC, list all members' business addresses:

Name:		
Address:		
City:	State:	ZIPcode:

A Partnership, list all partners' business addresses:

Name:		
Address:		
City:	State:	ZIPcode:

An S Corporation, list shareholders' business addresses:

Name:		
Address:		
City:	State:	ZIPcode:

1-5 Applicant's Primary Contact (this is the person who signs the application, please see instructions):

Name:		
Address:		
City	State:	ZIPcode:
Phone:	E-mail:	

1-6 Applicant's Secondary Contact:

Name:		
Address:		
City	State:	ZIPcode:
Phone:	E-mail:	

## SECTION TWO: Production Information

2-1 Type of Production: (check one)

- Feature Film  
 Television Pilot  
 Television Series # episodes included in this season \_\_\_\_\_  
 Television Film

2-2 Presentation Credits: (List all. Attach additional sheets if necessary.)


**2-3** Total Projected Budget:

--

**2-4** Production Schedule: **Start** **End**

	Start	End
a. Prep Start/End Date		
b. Principal Photography Start/End Date:		
c. Additional Photography & Reshoots Start/End Date:		
d. Post-Production Start/End Date:		
e. Projected Release / Premiere Date:		n/a

**2-5** Production Contacts: (Include address, phone and e-mail for each. Attach additional sheets if necessary.)

a. Producer or Line Producer: (primary contact during pre-production and production)

Name:		
Address:		
City	State:	ZIPcode:
Phone:	E-mail:	

b. Production Accountant:

Name:		
Address:		
City	State:	ZIPcode:
Phone:	E-mail:	

c. New York Production Office:

Name:		
Address:		
City	State:	ZIPcode:
Phone:	E-mail:	

d. Post Production Accountant:

Name:		
Address:		
City	State:	ZIPcode:
Phone:	E-mail:	

e. Payroll Service:

Name:		
Address:		
City	State:	ZIPcode:
Phone:	E-mail:	

**2-6 Additional Key Personnel:** (Names only required. Attach additional sheets if necessary.)

a. Executive Producers:

Name:
-------

b. Producers:

Name:
-------

c. Director:

Name:
-------

d. Lead Actors:

Name:
-------

Name:
-------

**2-7 Distributor:** (List all. For TV, list network, cable channel, etc.)


**SECTION THREE: Preliminary Calculation of Qualified Production Costs**

**3-1 Current estimated total budget (both qualified and non-qualified costs):**

a. Pre-production:	
b. Production:	
c. Post-production:	
d. Other:	
e. Total budget (sum a through d) (this should tie to line 2-3 above):	

**3-2** Budget Cost Qualifier (Form C). Referring to the Schedule of Qualified Expenditures (Form B), complete the **Budget Cost Qualifier (Form C)**. For help, refer to the instructions to this Initial Application. Please attach both the **DETAIL PAGE** and the **SUMMARY PAGE** from Form C.

**3-3** Referring to the **SUMMARY PAGE** from Form C, calculate projected **New York City** and **New York State** production costs. The **New York City** column includes expenses incurred for work within the New York City limits, which consists of the five boroughs of Bronx, Queens, Brooklyn, Staten Island and Manhattan. The **New York State** column is for work incurred in NY State *but outside the City limits*. To avoid double counting, include costs for all work done at a Qualified Production Facility (whether stage/construction/ office etc.) in line 3-3-a only. If applying for the New York State credit **ONLY**, you may include all costs in the NYS column.

NY Facility Threshold Calculation	NYC	NYS (Outside NYC)	Outside NY	Total
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See Form C, Summary Page. Capital letters ( ) refer to rows on the Summary Page.

**Qualified Production Facility Threshold**

a. Facility Costs (excl. post-production) Row (A)				
b. % Total Row (B)				

NY Qualified Cost Calculation	NYC	NYS (Outside NYC)	Total
-------------------------------	-----	----------------------	-------

See Form C, Summary Page

**Qualified Costs Calculation**

c. Qualified Facility Costs Row (C)			
d. Qualified Location Costs Row (D)			
e. Total Qualified Costs (sum c + d above) Row (E)			
f. Non-Qualified NY Costs Column (F)	n/a	n/a	
g. Outside NY Costs Column (G)	n/a	n/a	
h. Total Budget (sum e + f + g) (ties to 3-1-e) Column (H)	n/a	n/a	

**SECTION FOUR: Facility & Location Thresholds**

**4-1 Primary New York City or New York State Qualified Production Facility**

a. Name & Address of primary New York Qualified Production Facility

Name:		
Address:		
City:	State:	ZIP code:

b. Contact information at the primary New York Qualified Production Facility:

Name:		
Address:		
City:	State:	ZIP code:
Phone:	E-mail:	

Primary New York Qualified Production Facility Schedule

**Start Date**

**End Date**

c. Facility License or Operating Agreement start/end date:		
d. Construction start/end date:		
e. Stage shooting start/end date:		
f. Stage wrap start/end date:		



**4-2 Additional New York City or New York State Qualified Production Facilities**

If you are also shooting at one or more other **New York City** or **New York State** Qualified Production Facilities in addition to the one documented in 4-1 above, indicate here and attach copies of section 4-1 with the same information requested in 4-1 (a through f) above for each of the additional facilities.

\_\_\_\_\_ Yes, shooting on more than one New York Qualified Production Facility (sheets attached)

**4-3 NON-Qualified Production Facility**

If you are also shooting at any film production facility that is NOT a Qualified Production Facility, whether within or without New York City or New York State:

a. Name & Address of other NON-Qualified Production Facility

Name:		
Address:		
City:	State:	ZIP code:

b. Contact information at the other NON-Qualified Production Facility:

Name:		
Address:		
City:	State:	ZIP code:
Phone:	E-mail:	

NON-Qualified Production Facility Schedule	Start	End
c. Facility License or Operating Agreement start/end date:		
d. Construction start/end date:		
e. Stage shooting start/end date:		
f. Wrap stages start/end date:		

**4-4 Additional NON-Qualified Production Facilities**

If you are also shooting at one or more other facilities that is NOT a Qualified Production Facility (whether within or without New York City or New York State) in addition to any documented in 4-3 above, attach copies of section 4-3 with all the same information requested in 4-3 (a through f) above for each additional facility.

\_\_\_\_\_ Yes, shooting on more than one NON- Qualified Production Facility (sheets attached)

**4-5 Post-Production Facility: (List all)**

Name/Address:



**4-6** Production schedule – shooting days

Stage days are days cameras roll for principal photography at a film production facility, whether qualified or not. Location days are days cameras roll for principal photography on any location that is NOT part of a film production facility. New York State days are for work incurred in NY State *but outside the City limits*.

a. # stage days in NYC \_\_\_\_\_

b. # stage days in NYS \_\_\_\_\_

c. # stage days outside NY \_\_\_\_\_

d. **Total # stage days** (a + b + c) \_\_\_\_\_

e. # location days in NYC \_\_\_\_\_

f. # location days in NYS \_\_\_\_\_

g. # location days outside NY \_\_\_\_\_

h. **Total # location days** (e + f + g) \_\_\_\_\_

i. **Total # shooting days** (d + h) \_\_\_\_\_

j. % location days in NYC (e ÷ h) \_\_\_\_\_%

k. % location days in NYC & NYS ((e + f) ÷ h) \_\_\_\_\_%

#### 4-7 Projected Qualified Production Facility Expenditures

**NOTE:** For the purposes of calculating this threshold, the term “facility expenditures” refers to those expenditures directly related to stage shoot days and other production activity at a film production facility, including but not limited to set construction, crew, materials, meals, equipment, set operations, non-speaking background extras, the use of stage space and office operations if done at the Facility. Facility Expenditures *excludes* crew, equipment and other costs for location days.

**NOTE:** Post-production costs are not included in calculating this threshold; do not include post-production costs anywhere in this section regardless of where post-production occurs.

If you have more than one qualified facility in New York City or New York State, please complete a separate copy of section 4-7 for each facility. New York City consists of the five boroughs of Bronx, Queens, Brooklyn, Staten Island and Manhattan.

New York City Qualified Facility	# Days	Cost
Facility lease/licensing Cost	n/a	
Construction & Wrap Days/Cost		
Camera Roll Days/Cost		
Other facility Days/Cost		
Total All NYC Qualified Facility Days/Cost (cost ties to 3-3-a above)	a.	b.

New York State Qualified Facility (outside NYC)	# Days	Cost
Facility lease/licensing Cost	n/a	
Construction & Wrap Days/Cost		
Camera Roll Days/Cost		
Other facility Days/Cost		
Total All NYS Qualified Facility Days/Cost (cost ties to 3-3-a above)	c.	d.

Non-Qualified Facilities (within or outside NY)	# Days	Cost
Facility lease/licensing Cost	n/a	
Construction & Wrap Days/Cost		
Camera Roll Days/Cost		
Other facility Days/Cost		
Total Non-Qualified Facility Days/Cost (cost ties to 3-3-a above)	e.	f.

Total All Facilities	Cost
Total Qualified & Non-Qualified Facility Costs (b + d + f)	g.
% Facility Costs at Qualified NYC Facility (b ÷ g)	h.
% Facility Costs at Qualified NYS Facility ( (b + d) ÷ g)	i.

**SECTION FIVE: New York Employment Information**

**New York** Production Employees are all employees assigned to work on the qualified film *in New York* (regardless of their personal residency).

**New York City Resident** Production Employees are employees whose home address given by the employee for all employment purposes is within the city of New York, which consists of the five boroughs of Bronx, Queens, Brooklyn, Staten Island and Manhattan. *Only NYC applicants need to supply this information.*

Qualified Employees (whether resident or not) are production employees assigned to work on the qualified film *in New York* whose costs are eligible for reimbursement in the tax credit program. Non-Qualified Employees (whether resident or not) are those employees whose costs are NOT eligible for reimbursement via the tax credit program (please refer to FORM B).

5-1

New York Employees		# Employees	Wages/Comp
<b>Above the Line – Qualified Employees</b>			
a. All qualified employees	#		\$
b. NYC Resident qualified employees	#		\$
<b>Above the Line – NON-Qualified Employees</b>			
c. All NON-qualified employees	#		\$
d. NYC Resident NON-qualified employees	#		\$
<b>Below-the-Line – Production Employees</b>			
e. All production employees	#		\$
f. Background actors	#	# days	\$
g. NYC Resident production employees	#		\$
h. NYC Resident background actors	#	# days	\$
<b>Below-the-Line – Post-production Employees</b>			
i. All post-production employees	#		\$
j. NYC Resident post-production employees	#		\$

5-2

Total Production Employees		# Employees	Wages/Comp
a. Total all production employees (5-1 a + c + e + f+ i)	#		\$
b. Total NYC resident production employees (5-1 b + d + g + h + j)	#		\$



**5-3 Diversity Information (NYC Applicants only)**

If you have information about minority employees at this point, please provide. Please note that this information will be requested on the final application.

New York City Employees	# Employees	Wages/Comp
a. Above the Line minority employees	#	\$
b. Below the Line minority employees	#	\$
c. Total minority employees	#	\$
d. Total minority employees % of all production employees (5-3-c divided by 5-2-a)	%	%

**SECTION SIX: Budget Cost Qualifier (FORM C)**

Please attach the completed Budget Cost Qualifier FORM C, both the Detail Page and the Summary Page. Please submit FORM C in both a hard copy and electronic version.

**SECTION SEVEN: Detailed Budget**

Please attach a copy of your most current detailed budget.

The most current version of your project budget is a mandatory part of this Initial Application; it must be submitted with this application form in order for this application to be considered complete. You will also need to submit a copy of the final (sign-off) budget with an updated FORM C at the start of principal photography.

**SECTION EIGHT: Signature**

The signature below must be provided by the corporate officer, general partner, managing member, or sole proprietor of the applicant seeking the **New York State** and the **New York City** film production tax credits. All other information requested by the application should be provided by the corporate officer, general partner, managing member, or sole proprietor of applicant seeking the film production tax credit.

Under penalties of perjury, I declare that I have examined the application and accompanying documents and, to the best of my knowledge and belief, they are true, correct and complete.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Relationship to Applicant

## SECTION NINE: FOIL Disclosure (New York City & New York State)

### IMPORTANT— HOW TO PROTECT YOUR INFORMATION

*Please note that in order to protect this application from being subject to Freedom of Information Law (FOIL) disclosure, you must send separate letters to the city and the state regarding the following:*

Both the New York State Governor's Office for Motion Picture & Television Development, as part of the New York State Department of Economic Development, and the Mayor's Office of Film, Theatre and Broadcasting of the City of New York are subject to the New York State Freedom of Information Law ("FOIL"), which governs public access to the records of government agencies (see Public Officers Law sections 84 through 90).

You should be aware that applicants who submit information to either Office may request that the information be exempted from public disclosure, pursuant to section 87(2)(a-d) on the grounds that the information constitutes trade secrets, proprietary information or that the information, if disclosed, would cause substantial injury to the competitive position of the applicant. Such a request must be in made in writing separately to each Office, must specify the information to be withheld and must state the reasons for the requested exception.

Each Office separately reserves the right to determine whether the information submitted by the applicant will be withheld from disclosure. Each Office will notify the applicant of any requests for disclosure of applicants' information and notify the applicant as to whether the information will be disclosed.

Applicants may submit their request for non-disclosure of information with the application submitted to each Office.

### Next Steps: What happens after you submit this Initial Application?

1. **Interview** – You must call either the New York State Governor's Office of Motion Picture Development (NYS Office) at (212) 803 – 2330 or the City of New York Mayor's Office of Film, Theatre and Broadcasting (NYC Office) at (212) 489 – 6710 to schedule an appointment to discuss the application. This meeting must be attended by a producer and either the line producer, unit production manager, production accountant or their designee, subject to approval of the NYC and NYS Offices. If possible, this meeting may be held in conjunction with both offices.
2. **Approval** – If the initial application is approved, the NYS Office and/or NYC Office shall issue a certificate of conditional eligibility to the authorized applicant. The NYS Office shall provide a copy of such certificate to the New York State Department of Taxation and Finance. The NYC Office shall provide a copy of such certificate to the New York City Department of Finance. If the Initial application is disapproved, the NYS or NYC Office shall provide the applicant with a notice of disapproval which shall state the reasons therefore. Such disapproval shall be a rejection of the applicant's initial application. An authorized applicant that disagrees with the disapproval or the amount of the credit may appeal pursuant to the process as set forth in the regulations of the New York City Made In New York Film Production Tax Credit Program and the New York State Empire State Film Production Tax Credit Program. For a copy of the regulations please visit the websites listed below. Receipt of the certificate of conditional eligibility does not guarantee availability of the credit or amount of the credit, which is dependent on the final budget meeting the requirements of the credit.

*Continued -*



*Next Steps - continued*

3. **Notification of Start of Principal and Ongoing Photography** – If the Initial Application is approved, the production will be required to notify both the NYS and NYC Offices, in writing, on the date principal and ongoing photography begins on the qualified film. At that time, the production is required to provide the NYS and NYC office with:
  - Written notice of start of principal and ongoing photography
  - Crew call sheet for the first day of production
  - Production shooting schedule
  - Current “sign off” budget
  - Updated FORM C that ties to the current budget
  - Any additional documents as may be requested by either office
4. **Final Application** – No more than 60 days after the completion of post production on the qualified film, the production must submit a completed Final Application (FORMS D & E) and all the supporting documents, including but not limited to a final budget, general ledger, payroll report, cast & crew list, production shooting schedule, daily production reports and any other documents required to accompany that Final Application. Failure to provide the final information may result in a loss of the credit.
5. **Record Retention** - Each authorized and approved applicant must maintain records, in paper or electronic form, of any qualified production costs used to calculate its potential or actual benefit(s) under this program for a minimum of three years from the date of filing of the tax return on which the applicant claims the tax credit. The NYS Office and the NYC Office shall have the right to request such records upon reasonable notice.

Thank you for bringing your project to **New York** and for applying for the **New York City Made In New York** and the **New York State Empire State Film Break** tax incentive programs. If you have further questions, please contact us at:

THE NEW YORK STATE GOVERNOR’S OFFICE FOR  
MOTION PICTURE & TELEVISION DEVELOPMENT  
633 Third Avenue, 33<sup>rd</sup> Floor  
New York, NY 10017  
(212) 803.2330  
[www.nylovesfilm.com](http://www.nylovesfilm.com)

THE CITY OF NEW YORK MAYOR’S OFFICE  
OF FILM, THEATRE AND BROADCASTING  
1697 Broadway, 6<sup>th</sup> Floor  
New York, NY 10019  
(212) 489.6710  
[www.nyc.gov/film](http://www.nyc.gov/film)

GEORGE E PATAKI GOVERNOR

MICHAEL R BLOOMBERG MAYOR

CHARLES A GARGANO, CHAIRMAN,  
EMPIRE STATE DEVELOPMENT

DANIEL L DOCTOROFF, DEPUTY MAYOR  
FOR ECONOMIC DEVELOPMENT & REBUILDING

PAT SWINNEY KAUFMAN, EXECUTIVE DIRECTOR  
NYS GOVERNOR’S OFFICE FOR MOTION PICTURE  
& TELEVISION DEVELOPMENT

KATHERINE L OLIVER COMMISSIONER  
MAYOR’S OFFICE OF FILM,  
THEATRE & BROADCASTING