



# Application for Payroll/Production Credit Motion Picture Production

2009  
Massachusetts  
Department of  
Revenue

For calendar year 2009 or taxable year beginning and ending

## General Information

Motion picture production company name ("Company")		Federal Identification number	
Mailing address	City/Town	State	Zip
Name of production		Expected or actual release or premiere date of this production	
Type of production <input type="checkbox"/> Feature film <input type="checkbox"/> Television series <input type="checkbox"/> Documentary <input type="checkbox"/> Commercial/advertisement <input type="checkbox"/> Other (explain)			
Designated production company representative		Telephone	E-mail address
Massachusetts qualifying period start date		Massachusetts qualifying period end date	
Name of payroll service provider (if any)		Federal Identification number	
Mailing address	City/Town	State	Zip

## Production Information

	Everywhere		Massachusetts	
	Start date	End date	Start date	End date
Pre-production				
Production				
Post-production				

- Type of entity:  
 Corporation    Trust    Partnership    Sole proprietorship    LLC
- Did Company apply for a sales tax exemption for this production?    Yes    No
- Is Company or its payroll service provider registered for withholding of Massachusetts personal income tax on salaries paid to its employees?  
 Yes    No. If no, use our Webfile for Business application to register for withholding and wage reporting and pay over any amounts owed. If Company has already completed production, explain how it met the withholding obligation required by the film credit statute:
- Is Company (including the parent or an affiliate of the company) in default on a loan made or guaranteed by the Commonwealth (see TIR 06-01)?  
 Yes    No
- Is the Company including on this application qualified expenses (e.g., filming costs clearly and demonstrably incurred in Massachusetts) incurred by another entity in conjunction with this production?    Yes    No
- If Yes, the Company must certify by signing below that the other entity has allowed the Company to:
  - Include such expenses with the understanding that only one motion picture production company can claim the credit per production and therefore,
  - The other qualifying motion picture production entity cannot also claim the motion picture credit for such expenses, and
  - That the motion picture production company filing this motion picture credit application has a written waiver given by the other qualifying motion picture production entity evidencing their intent to allow the film production company to claim the credit for such expenses; further
  - That the motion picture production company filing this motion picture credit application has records available (including the written waiver referenced above) upon audit that substantiate the qualified expenses incurred by the other qualifying motion picture production entity with the same level of detail required for expenses directly incurred by the motion picture production company filing this motion picture credit application (for example, payroll, production expense, proration if multistate production or unqualified portion such as insurance, etc.); and the expenses are qualified for this one production under this application and not for other productions or joint endeavors between the company and the other entity.

Signature \_\_\_\_\_ Date \_\_\_\_\_

7	Company's total actual qualifying production costs everywhere. . . . .	7	
8	Company's total actual qualifying production costs in the Commonwealth during the qualification period (see TIR 06-01). . . . .	8	
9	Number of Massachusetts jobs created . . . . .	9	
10	Average duration of Massachusetts employment (in months) . . . . .	10	

**Payroll Credit**

11	Total qualifying payroll . . . . .	11	
12	Wages or salaries of \$1,000,000 or over paid to any one individual included in line 11 . . . . .	12	
13	Qualifying Massachusetts payroll. Subtract line 12 from line 11 . . . . .	13	
14	Payroll credit. Multiply line 13 by .25. . . . .	14	

**Production Credit**

15	Wages and salaries. Do not include wages referenced in line 13 . . . . .	15	
16	Cost of set construction . . . . .	16	
17	Location fees and cost of rental or purchased facilities and equipment. . . . .	17	
18	Other Massachusetts production expenses . . . . .	18	
19	Total Massachusetts production expenses. Add lines 15 through 18. . . . .	19	
20	Production credit. Multiply line 19 by .25. . . . .	20	
21	Number of principal photography days for the motion picture . . . . .	21	
22	Number of principal photography days referenced in line 21 taking place in the Commonwealth . . . . .	22	
23	Total credit. Add lines 14 and 20 . . . . .	23	

**I declare under the pains and penalties of perjury that to the best of my knowledge, the information contained herein is accurate and complete.**

Signature

Date

Mail to: **Massachusetts Department of Revenue, Audit Division, 200 Arlington Street, Room 4300, Chelsea, MA 02150, attn.: Film Credit Unit.**

**General Information**

Please submit the following along with this application:

- Detailed identification of the production;
- Detailed list of all sources of funds used to finance the production as well as identification of any parent or affiliated companies;
- Detailed budget and cost report breaking down overall and Massachusetts expenses;
- Detailed list of all personnel and cast working in Massachusetts including dates and salaries earned while in Massachusetts;
- List of all Massachusetts principle photography days, including dates and locations;
- List of names and address of entities included in items 5 and 6 along with a list of all such expenditures; and/or
- List of any tangible personal property for which costs were included that was not transferred or otherwise disposed of at the end of the production.

**Note:** If an independent auditing company produced an audit report of the expenses included in this application, please provide name and address of the firm and attach a copy of their report.