



# Form TSA Film Credit Transfer or Sale Application

**2010**  
**Massachusetts**  
**Department of**  
**Revenue**

**For calendar year 2010 or taxable year beginning**

**and ending**

|  |  |                |     |
|--|--|----------------|-----|
| Name of transferor                           | Social Security or Federal Identification number |                |     |
| Street address                               | City/Town  | State          | Zip |
| Name of transferee                           | Social Security or Federal Identification number |                |     |
| Street address                               | City/Town  | State          | Zip |
| Designated production company representative | Telephone number                                 | E-mail address |     |
| Name of project                              |  |                |     |
| Street address                               | City/Town  | State          | Zip |

**Certificate Number**

Certificate number issued by Massachusetts Department of Revenue . . . . .

**Amount of Film Credit Transferred**

Total amount of film credit being transferred . . . . .

Amount paid by transferee for film credit . . . . .

**Transfer or Sale Information**

If the transferee distributes or assigns any portion of the credit to its partners, members or owners, the transferee must complete a Film Credit Transfer or Sale Application. A separate application is necessary for every individual or business transfer. Upon approval of the application, the Department of Revenue will issue a Transfer or Sale Film Credit Certificate indicating the amount of credit transferred.

**Tax Return Filing**

The certificate number and amount of credit must be entered on the appropriate line of the Massachusetts tax return. Transferees receiving this Transfer or Sale Film Credit Certificate must also enter the appropriate Transfer or Sale certificate number and amount of credit on the appropriate line of their Massachusetts tax return.

**The undersigned is electing to make a transfer or sale of the Massachusetts film credit and is notifying the Department of Revenue of this election. A copy of the original certificate should be attached to this application and submitted to the Massachusetts Department of Revenue.**

|           |      |
|-----------|------|
| Signature | Date |
|-----------|------|

All film credit information should be mailed to: **Massachusetts Department of Revenue, Audit Division, 200 Arlington Street, Room 4300, Chelsea, MA 02150, attn: Film Credit Unit.**