

Illinois Film Office Sustainability Uplift Procedures

Sustainability Documents and Overview

In 2025, the Illinois General Assembly expanded the Illinois Film Production Tax Credit Act to include a 5% additional credit for productions that meet sustainability certification requirements set by IFO/DCEO as a certified green production.

A certified green film production is a project that formally commits to and achieves recognized environmental sustainability standards, validated by an independent body, focusing on minimizing waste, reducing energy/emissions through efficient transport and equipment, smart material use, and green responsible food practices, measured and reported by using a detailed scoring system provided by the Illinois Film Office.

However, a green production does more than check boxes; it views all aspects of pre-production and production in an innovative way, and adopts sustainable practices during pre-production, best accomplished in a unified manner with buy-in, best efforts, collaboration and cooperation between all departments in the production.

In pre-production, when staffing, production must hire an independent third-party, qualified sustainability company to lead this effort. The third-party verification provides unbiased assurance regarding the accuracy, completeness, and adherence to the criteria, strengthening regulatory trust and credibility for stakeholders and Illinois residents. The sustainability company must contact IFO upon hiring, relay the applicant's intention to be approved for the 5% sustainability uplift, and complete a best efforts sustainability plan for the production.

As pre-production moves into production, the sustainability company must coordinate regular IFO set visits, and track sustainable practices implemented on the IFO Sustainability Scoresheet.

Within 30 days of production wrap, the sustainability company must complete and deliver to IFO, a completed IFO Sustainability Scoresheet, a completed carbon calculation report (using industry standard trackers- PEAR or Albert or Adgreen for TV Commercials), a completed sustainability best practices and data summary, and a signed affidavit from the Qualified Sustainability Company that all documentation is true and correct.

Accordingly, IFO will issue an IFO Green Production Certificate to the Applicant to turn over to an Illinois licensed CPA to accompany the overall tax credit claim for the Production. If the IFO has not issued a Green Certified Production Certificate to a Production, the Production cannot claim the 5% sustainability uplift.

Applicant must also receive an IFO Accredited Production Certificate, as the 5% uplift is not awarded separately. It is an opportunity to earn an additional credit through the IFO Film Production Tax Credit Program.

CPA Procedures

Production will turn over the following documents to an CPA, for remittance with a tax credit claim approved for the Sustainability Uplift.

- IFO Green Production Certificate
- IFO Sustainability Scoresheet
- Carbon Calculation Report
- Sustainability Best Practices and Data Summary
- Attestation from Sustainability Company