State of Illinois
Department of Commerce and
Economic Opportunity

Illinois Film Tax Credit Application

FILM

Print Form

Date:

FILM/TELEVISION APPLICATIONS MUST BE RECEIVED AT LEAST 5 BUSINESS DAYS PRIOR TO SHOOTING

COMMERCIAL ADVERTISING APPLICATIONS MUST BE RECEIVED 24 HOURS PRIOR TO SHOOTING

This form contains calculated Fields. We recommend saving the PDF to your computer before completing it and using the latest version of Adobe Acrobat Reader to view and complete the application.

Part A: Applicant

Title of Project:

COMPANY		FEIN # *	
ADDRESS		**Note: First-time applicants must submit a copy of the IRS EIN Assignment Letter**	
CITY		PO BOX / SUITE	
STATE	IL	ZIP	
CONTACT		TITLE	
E-MAIL		TELEPHONE	

SAME AS ABOVE ☐

Production Company Rep.		ADDRESS	
TITLE		E-MAIL	
Phone #:			

Part B: Type of Entity and Date of Incorporation or Formation

Type of Entity

☐ Sole Proprietorship
☐ Partnership
☐ Corporation
☐ Subchapter S Corporation
☐ Limited Liability Company
☐ Other (Describe)

Date of Formation:

Part C: Copyright

Is the applicant the owner of the copyright throughout the Illinois production period?

☐ Yes (If yes, applicant must provide proof of copyright ownership.)

☐ No (If no, applicant must provide proof of contract with the owner or agent of the copyright to provide services for the production.)

A notarized affidavit is permissible in lieu of proof of copyright or contract.

Part D: Project Information

Title of Production:

Type of Production: ☐ Production Sub-Type: ☐

Is this application for a relocating television series? (A "relocating television series is a series for which all prior seasons were produced primarily outside the State of Illinois) ☐ Yes ☐ No

If yes, identify the primary jurisdiction(s) where prior season(s) were filmed: (City and state or country) ☐

Provide a *detailed* description of the project (story line) **and attach storyboard** (commercials only):

☐

Length of production: ☐ Less than 30 minutes ☐ 30 minutes or more

Illinois shooting schedule start date: ☐ **Final script/storyboard date:** ☐

Estimated number of shooting days in Illinois: ☐

Total projected budget: **$** ☐

Total projected Illinois spend: $ ☐

Total projected budget for Illinois wages: $ ☐

Total projected budget for Illinois post-production: $ ☐

Total projected qualifying Above-the-Line Wages: $ ☐ *

Total projected qualifying non-resident wages: $ ☐

Estimated total number of Illinois residents (employees) to be hired on the accredited production:

a) Management: ☐
b) Production Crew & Staff: ☐
c) Talent: ☐
d) Entry Level: ☐
e) Extras: ☐

Estimated total number and percentage Illinois minorities and women (employees) to be hired on the accredited production:

a) Management: ☐ ☐ %
b) Production Crew & Staff: ☐ ☐ %
c) Talent: ☐ ☐ %
d) Entry Level: ☐ ☐ %
e) Extras: ☐ ☐ %

**Above-the-line labor (ATL) expenditures may not exceed 40% of the total Illinois production spending unless the Department determines that inclusion of such expenditures in excess of 40% is necessary for the production to meet the requirements set forth in section 30(a) of the Illinois Film Production Services Tax Credit Act. An applicant may request a waiver of the 40% ATL cap by submitting a written request to the department with their Illinois Film Tax Credit application.*

Part E: Competitive Need

The applicant must demonstrate that, **if not for the Illinois Film Tax Credit award, the production would not occur in Illinois**. (CHECK ALL THAT APPLY):

- ☐ The applicant would have chosen an out-of-state site location had the tax credit not been available;
- ☐ The applicant was considering another out-of-state site location;
- ☐ The tax credit is the major factor for the applicant's decision to choose Illinois as its production site location;
- ☐ The tax credit is essential to the applicant's decision to create or retain new jobs in Illinois.

Provide a statement evidencing that the receipt of the Credit is essential to the decision to operate the production in Illinois (REQUIRED):

SAME OUT-OF-STATE LOCATION MUST BE REFERENCED IN BOTH THE NARRATIVE AND COMPARATIVE TABLE

The following summary demonstrates that the Illinois Film Tax Credit is/was a major factor in choosing Illinois as it production site location and that but for the Illinois Film Tax Credit, the production would have been produced in one of the other sites listed below.

The applicant must include a cost comparison for a minimum of one other state or venue. **(comparative costs must be at least 25% of overall budget)**

Production Category (equipment rental, crew, talent, editing, travel, etc.)	**Illinois Cost *Before* Tax Credit**	**Illinois Cost *After* Tax Credit**	**Cost In Other State/ Locale (specify)** CA
TOTAL			

Part F: Diversity Plan

Diversity Goal: ____ %

The applicant certifies that it is committed to hiring a diverse workforce including minority and women workers and vendors that represent the diversity of the State of Illinois. Furthermore, the applicant will (CHECK ALL THAT APPLY):

- [x] Make it a priority to hire residents that represent the diversity of the State.
- [x] Make it a priority to actively recruit and hire African Americans, Hispanic Americans, Asian Americans, Native Americans, Women, and disabled individuals in all areas of production, not just talent and entry level positions, and commit to hiring qualified minorities in skilled, advanced and managerial areas of productions.
- [ ] Recruit and hire minority and female owned vendors that are certified with the State of Illinois' Business Enterprise Program.

In order to achieve these goals, the applicant will execute the following (CHECK ALL THAT APPLY):

- [ ] Provide a copy of the Illinois Production Guide to all department heads that lists minority crew and vendors. Encourage hiring of crew and vendors from this list in order to reach our diversity goals.
- [ ] Interview and recruit minorities and women for employment opportunities in all areas of production not just talent.
- [ ] Request a list from Union representatives of minority and women members and encourage hiring of those members.
- [ ] Make our vendors aware of our commitment to diversity by providing them with a copy of our diversity plan.
- [x] Track our progress in reaching our diversity goals by using the Tracking Sheet provided by the Illinois Film Office.
- [ ] Assess after each production, progress on reaching diversity goals and discuss ways to improve the process for future productions.
- [x] Recruit minority and women-owned vendors to provide products and services to the production.
- [x] Provide documentation of "good-faith efforts" in hiring practices to the Illinois Film Office.
- [ ] Other: (explain)

The applicant must provide the Illinois Film Office (IFO) with gender and ethnicity of the Illinois crew upon completion of filming. The Film Office will review the final diversity numbers of the production's Illinois crew. Women and racial minorities are assessed separately. If good-faith-efforts are shown, IFO will proceed with finalization of the tax credit. This is more than collecting tracking sheets. The production office must provide documentation of efforts made to hire a diverse crew. This can include e-mail confirmations to those people contacted but not hired. A list of names, dates and times of people that were contacted for employment may be considered as well. The IFO may contact those individuals to verify.

If the applicant's claim is denied for diversity, a production will have 30 days to prove "good-faith-efforts" in hiring practices. These are not vendor or talent hires, these are crew and production office hires. Caucasian and racial minorities are assessed separately.

Part G: Training and Education

Does the applicant intend to participate in training, education and recruitment programs that are organized in cooperation with Illinois colleges and universities, labor organizations, and the motion picture industry and are designed to promote and encourage the training and hiring of Illinois residents who represent the diversity of the Illinois population?

☐ Yes, Describe your plan. ☐ No, Explain why applicant chose not to participate.

REQUIRED

Part H: Economic Impact Data

The applicant agrees that **upon completion of production in Illinois,** the applicant will submit economic data regarding the number of jobs created and retained in the areas of Production (to include Crew), Talent, Extras and Vendors (to include Petty Cash).

1. **Production Costs Spent in Illinois** (inspected by an independent CPA)
   General categories and amounts, e.g., Security, equipment rental, etc.

2. **Post Production Costs Spent in Illinois** (inspected by an independent CPA)
   Amount spent in Illinois for post production activities.

3. **Final Diversity Numbers**
   The applicant must provide statistical data on minorities and women hired, including the number of days each person worked **at the end of the production (as specified in Part F: Diversity Plan of this application**.

4. **Number of Hours or Days Worked on an Accredited Production** (inspected by an independent CPA)
   The applicant must provide statistical data indicating the total number of days or hours Illinois employees worked on an Accredited Production. One day is equivalent to eight (8) hours.

Part I: Books and Records

The applicant acknowledges that, with respect to the accredited production and the expenditures related thereto, it shall keep its books and records in accordance with generally accepted accounting principles, for a minimum of three (3) years from the date on which the Film Tax Credit is issued. The applicant acknowledges and agrees that all books, records and supporting documents related thereto shall be available for inspection, monitoring or audit by the Department, the Office of Inspector General, the Auditor General of the State of Illinois, or any of their duly authorized representatives. The applicant, further agrees that it will fully cooperate with any of the auditing entitles named above. Failure to maintain books, records and supporting documents shall establish a presumption in favor of the Department or the State of Illinois to revoke the Film Tax Credit, or a portion thereof, awarded under the Film Tax Credit Program for which adequate books, records and supporting documentation are not available to support the Film Tax Credit.

The applicant certifies that it will provide detailed vendor cost documentation for post-production services, including, but not limited to, a listing of all Illinois resident post-production staff and crew who worked on the production and their respective wages and fringe benefits, and payments made to sub-vendors domiciled in Illinois. If post-production spending represents more than 50% of qualifying Illinois spending, only Illinois employee wages and fringe benefits and payments made to Illinois domiciled sub-vendors are qualified.

NOTE: any documentary materials or data made available or received by any agent or employee of the Department of Commerce and Economic Opportunity (DCEO) are confidential and are not public records to the extent that the materials or data consist of commercial or financial information regarding the operation of the production of the applicant for or recipient of any tax credit under Illinois Film Production Services Tax Credit Act [35 ILCS 15].

The Department will not permit public inspection or copying of any material that is or would be confidential under State law, specifically including the exemptions set forth in the Freedom of Information Act [5 ILCS 140]. If an applicant submits information it considers to be of a confidential nature as part of its application or request for a tax credit certificate, such information shall be marked or labeled "CONFIDENTIAL" in capital letters. The applicant shall also submit a statement briefly setting forth the grounds on which the information should be treated as confidential. The Department, based on the propriety nature of the material and privacy of the applicant's confidential information, shall not disclose the materials to the public.

Part J: Applicant Certifications

The applicant certifies that it will comply with all applicable laws and regulations prohibiting discrimination on the basis of race, sex, religion, national origin, age or handicap, including but not limited to the Illinois Human Rights Act (775 ILCS 5/8 *et seq*.), as now or hereinafter amended, and the Equal Employment Clause promulgated pursuant thereto.

Part K: Applicant Tax Certification

The applicant certifies that it is in good standing, authorized to do business in Illinois and has no delinquent tax liabilities due and owing to the State of Illinois. The applicant further authorizes the Department, if it so chooses, to seek a tax clearance letter from the Illinois Department of Revenue and authorizes the Department of Revenue to provide such a letter stating whether the records of the Department show that applicant is in compliance with all tax acts administered by the Illinois Department of Revenue to which applicant is subject.

The applicant also certifies that no tax liens, including but not limited to municipal, county, state or federal liens, have been filed against the entity.

Part L: Credits & Promotional Materials

*****Commercial advertising applicants are exempt from these requirements*****

The Applicant must provide a screen credit to Illinois Film Office in the end crawl of the production. This credit must include the Illinois Film Office logo, to be provided by the Illinois Film Office, and the words; Illinois Film Office www.Film.Illinois.Gov.

After production has wrapped, the Applicant will provide the Illinois Film Office:

1. Three posters of the type designed for promotion and marketing of the completed project
2. Online viewing access to the finished production
3. Five clips in a High Resolution Quick Time format (not less than sixty seconds each) from the finished project, with rights cleared for the Illinois Film Office's promotional use
4. Five production still photos in an electronic format with rights cleared for the Illinois Film Office's promotional use: and/or
5. An electronic press kit

Furthermore, the applicant grants the Department free and clear, perpetual worldwide, non-transferable rights to reproduce, transmit and display, in whole or in part, these materials for Illinois Film Office promotion and marketing use only. That is, these materials are not subject to our execution of any and all licensing agreements to receive and use them for the purposes stated above.

Part M: Signature

By signing and dating this application, the undersigned is attesting that the information contained in this application is true and correct. Once the application is submitted to the Department, the undersigned acknowledges that the application becomes property of the Department.

Authorized Representative:

Name and Title:

Company:

Phone: **Email:**

Signature: _____ **Date:** _____

Part N: Submittal

	COMPLETED APPLICATION MUST INCLUDE:
1.	Complete application form
2.	Proof of Copyright, Contract, or Copyright Affidavit
3.	IRS EIN Assignment Letter (FIRST-TIME APPLICANTS ONLY)
4.	Confidentiality Letter (*if applicable*)
5.	Storyboards (commercials only)

Submit application via e-mail to: FilmTaxCredit@illinois.gov

Upon receipt, the Department will review all applications to determine that all required information and documentation has been provided. Applicants will be notified, in writing, of any application deficiencies and will be allowed 30 days to correct the deficiencies through submission of additional documentation.

Illinois Film Office
555 W. Monroe, Suite 1200
Chicago, Illinois 60661
312-814-3600

Submit by Email