



Illinois
Department of Commerce
& Economic Opportunity

OFFICE OF FILM
JB Pritzker, Governor

IL Film Production Tax Credit Qualified Expenditures List

"Illinois Labor Expenditure" means salary or wages paid to employees of the applicant for services on the accredited production. To qualify as an Illinois labor expenditure, the expenditure must be:

- reasonable in the circumstances
- incurred by the applicant for services
- incurred for the production phases of the accredited production, from the final script phase to the end of the post-production phase
- directly attributable to the accredited production

"Illinois Production Spending" means the expenses incurred by the applicant that are reasonable under the circumstances and directly attributable to the accredited production, including, without limitation, all of the following:

- expenses to purchase or rent from vendors within Illinois, tangible personal property that is used in the accredited production in Illinois
- expenses to acquire [purchase or rent] services, from vendors in Illinois, for film production and post-production (which includes editing and processing) in Illinois

www.ilga.gov/commission/jcar/admincode/014/01400528sections.html

QUALIFIED JOB TITLES FOR NON-IL RESIDENTS

* Non-IL Residents can qualify in the following positions:

1. Composer
2. Costume Designer
3. Director
4. Director of Photography
5. Editor
6. Production Accountant
7. Production Designer
8. VFX Supervisor
9. Writer

EMPLOYER PAID FRINGE BENEFITS

Benefits paid by the employer (applicant) on behalf of the employee: crew, talent and/or extra.

Benefits that qualify are:

- Pension - 401k
- Health to include dental and vision
- Welfare to include life and disability

EMPLOYER PAID TAXES

Taxes paid by the employer (applicant) on behalf of the employee: crew, talent and/or extra.

Taxes that qualify are:

- FICA
- MEDI
- FUI
- SUI (proof of rate required)

COMMON QUALIFIED EXPENDITURES

- Box and Kit Rental in any qualified department qualify.
- Catering – Must be provided by an IL vendor.
- Cell Phone Allowance Charges – IL residents only
- Install Phone Systems
- Lodging (hotel, Airbnb and rentals) - IL locations only
- Meals Must be purchased from or provided by an IL vendor.
- Mileage – Must be demonstrated with a mileage log – Intra IL travel only.
- Parking
- Production Assistants in any qualified department qualify.
- Utilities – Must be an IL vendor.

Updated 1/24/24

Covid – Personnel, Testing, Compliance

Applications received after 7/1/23 **do not** qualify for covid related expenses.

The IL Film Office understands changing technology, workflow and updates to the industry are constant. If you have a question about a potential expense not listed here, please contact us film@illinois.gov.

Illinois Film Production Tax Credit Qualified Expenditures

DESCRIPTION	QUALIFIED	COMMENTS
ACCOUNTING		
Production Accountant*	Yes	Non-IL Resident may qualify
Assistant Accountant	Yes	
Payroll Accountant	Yes	
Payroll Clerk	Yes	
Post Accountant	Yes	
ANIMALS		
Animals	Yes	
Animal Handler	Yes	
Animal Wrangler	Yes	
Feeding and Stabling	Yes	
ART DEPARTMENT		
Production Designer*	Yes	Non-IL Resident may qualify
Art Director	Yes	
Art Director Assistant	Yes	
Illustrator	Yes	
Production Assistant	Yes	
Rentals	Yes	
Set Designer	Yes	
Storyboard Artist	Yes	
CAMERA		
Director of Photography*	Yes	Non-IL Resident may qualify
Camera Operator	Yes	
Assistant Camera Operator	Yes	
Steadicam Operator	Yes	
Still Photographer	Yes	
Camera Rentals	Yes	
Box and Still Camera Rentals	Yes	
Loader	Yes	
Script Supervisor	Yes	
Script Timer	Yes	
Technical Advisor	Yes	Identify type of advisor
DIRECTOR & STAFF		
Director*	Yes	Non-IL Resident may qualify
First Assistant Director	Yes	
Second Assistant Director	Yes	
Choreographer	Yes	
Dialogue Coach	Yes	
Director Assistant	Yes	
ELECTRICAL		
Chief Lighting Technician	Yes	
Lighting Technician	Yes	
Lighting Assistant	Yes	
Generator Operator	Yes	
Generator Operator Assistant	Yes	
Special Equipment Operator	Yes	Equipment must be identified

FACILITY EXPENSES		
Telephone Charges	Yes	
Messenger Service	Yes	Intrastate only
Stage Rental	Yes	
Security	Yes	
Prep/Strike	Yes	
Utilities	Yes	Electric/gas/water/sewage
Backlot Rental	Yes	
Dressing Room Rental	Yes	
Parking Space Rental	Yes	
Dumpsters	Yes	
Cleaning	Yes	
FILM & LAB		
Raw Stock	Yes	
Steadicam Operator	Yes	
Negative Develop	Yes	
Develop 90%	Yes	
Positive Printing	Yes	
1/4" Sound Tape	Yes	
Sound Transfer	Yes	
Video Cassette Dailies	Yes	
HAIR & MAKEUP		
Makeup Artist	Yes	
Makeup Artist Assistant	Yes	
Key Makeup	Yes	
Hairstylist	Yes	
Hairstylist Assistant	Yes	
Barber	Yes	
INSURANCE		
Cast	Yes	
Extra	Yes	
Marine and Aircraft	Yes	
Negative	Yes	
LEGAL FEES		
Attorney/Lawyer	Yes	IL vendor may qualify
LOCATIONS		
Location Manager	Yes	
Assistant Location Manager	Yes	
Location Scout	Yes	
Assistant Location Scout	Yes	
Scouting	Yes	
Office Space/Equipment Rental	Yes	
Site Fees and Rentals	Yes	
Police/Firemen/Watchmen	Yes	
Set Security	Yes	
Location Restoration	Yes	
Rig and Strike	Yes	

Illinois Film Production Tax Credit Qualified Expenditures

MUSIC		
Clearances	NO	
Writer	Yes	
Composer	Yes	
Supervisor	Yes	
Arranger	Yes	
Copyist	Yes	
Pre-Score Musician	Yes	
Underscore Musician	Yes	
Vocalist	Yes	
Music Editing	Yes	
OTHER		
Covid - Personnel/Testing/Compliance	NO	Applications received after 7/1/23
Wrap Party	Yes	No alcohol
PICTURE VEHICLES		
Picture Vehicle Manufacturing	Yes	Work must be done in IL by IL vendor
Picture Vehicle Rental	Yes	
Mechanic	Yes	
Helicopter Rental	Yes	
POST PRODUCTION - EDITING		
ADR Editing	Yes	
Assistant Editor (Film)	Yes	
Conforming	Yes	
Editor (Film)	Yes	
Editorial Room Rental	Yes	
Equipment Deliver/Pickup	Yes	
Music Editor	Yes	
Music Editor Room	Yes	
Negative Cutting'	Yes	
Post Production Supervisor	Yes	
Production Assistant	Yes	
Sound Editor Room	Yes	
Sound Effects Editing	Yes	
Looping/ Automatic Dialogue Record	Yes	
PRODUCTION OFFICE		
Office Space Rental	Yes	
Office Equipment Rental	Yes	
OSHA Safety/Safety Compliance Co	Yes	
PRODUCER & STAFF		
Associate Producer	Yes	
Executive Producer	Yes	
Line Producer	Yes	
Producer	Yes	
PRODUCTION STAFF		
Production Manager	Yes	
Production Supervisor	Yes	
Production Coordinator	Yes	
Assistant Production Coordinator	Yes	
Production Office Coordinator	Yes	

Illinois Film Production Tax Credit Qualified Expenditures

PROPS		
Prop master	Yes	
Assistant Prop master	Yes	
SET CONSTRUCTION		
Construction Coordinator	Yes	
Construction Foremen	Yes	
Backings Rental/Purchase	Yes	
Fold and Hold Sets	Yes	
Green Purchase	Yes	
Location Set Construction Labor	Yes	
Location Set Striking Labor	Yes	
Materials, Purchases & Rentals	Yes	
Scissor Lift/Forklift	Yes	
Scissor Lifts/Forklifts	Yes	
Set Restoration	Yes	
Set Restoration	Yes	
Stage Set Construction Labor	Yes	
Stage Set Strike Labor	Yes	
Trash Removal	Yes	
SET DRESSING		
Set Decorator	Yes	
Leadman/Buyer	Yes	
SET OPERATIONS		
Carpenter	Yes	
Craft Service Assistant	Yes	
Craft Service Lead/Head	Yes	
Greensperson	Yes	IL vendor may qualify
Grip	Yes	
Key Grip	Yes	
Set Medic	Yes	
Painter	Yes	
Safety Coordinator	Yes	
SOUND (PRODUCTION)		
Mixer	Yes	
Boom Operator	Yes	
SPECIAL EFFECTS		
SFX Coordinator	Yes	
SFX Assistant	Yes	

Illinois Film Production Tax Credit Qualified Expenditures

TALENT		
Principal Cast (Actor/Actress)*	Yes	2 - 4 Non-IL Resident may qualify
Supporting Cast (Actor/Actress)	Yes	
Day Player	Yes	
Weekly Player	Yes	
Stunt Coordinator	Yes	
Stunt Person(s)	Yes	
Casting Director	Yes	
Casting Assistants	Yes	
Casting/Talent Agency Commission	Yes	
Extra	Yes	
Host/Hostess	Yes	
Musician	Yes	
Singer	Yes	
Stand-in	Yes	
Fitting	Yes	
Wardrobe	Yes	
TITLES/OPTICALS/INSERTS		
Main and End Titles	Yes	
Inserts	Yes	
Optical development	Yes	
Optical Effects	Yes	
Tile Designer	Yes	
TRANSPORTATION		
Transportation Coordinator	Yes	
Captain	Yes	
Driver	Yes	
Camera Car	Yes	
Car Wash	Yes	
Fuel and Oil	Yes	Oil for generator(s) also qualify
Maintenance	Yes	
Repairs	Yes	
Tolls	Yes	
Honey wagon Supplies	Yes	
Studio Vehicles	Yes	
Production Trucks & Vehicles	Yes	
Location Vehicles	Yes	
Cranes	Yes	
Insert Car	Yes	
TRAVEL		
Airfare	Yes	Intra IL only
Car rental	Yes	
Ground transportation	Yes	
Luggage fees	NO	
UNIT PUBLICITY		
Unit Publicist	Yes	Does not include marketing nor promotion of the finished project.

Illinois Film Production Tax Credit Qualified Expenditures

VIDEO TAPE		
Video Operator	Yes	
Video Recordist	Yes	
Video Transfer	Yes	
Video Assist Package	Yes	
VISUAL EFFECTS		
Mattes	Yes	
Miniatures	Yes	
Visual Effects Supervisor	Yes	
Wire Removal	Yes	
WARDROBE		
Costume Designer*	Yes	Non-IL Resident may qualify
Wardrobe Assistant	Yes	
Costumer	Yes	
Costumer Assistant	Yes	
Alterations and Repairs	Yes	
Cleaning and Dying	Yes	
Washing Machine and Dryer	Yes	Must be rented from an IL vendor
WRITING		
Writer*	Yes	Non-IL Resident may qualify
Editor*	Yes	Non-IL Resident may qualify
Script Printing	Yes	
Research	NO	
Story and Rights	NO	