

Green Rules- 3rd party Vendor

Illinois Film Tax Credit

Sustainability Uplift – Third-Party Sustainability Verification

1. Definition: Qualified Third-Party Sustainability Company

A *Qualified Third-Party Sustainability Company* is an **independent professional services provider** that specializes in sustainable production practices and is engaged to plan, implement, document, and attest to sustainability measures for a film or media production.

The company must demonstrate:

- Independence from the production entity
- Relevant professional experience in film or media production
- Use of standardized, auditable sustainability methodologies
- Accountability for the accuracy of sustainability documentation

2. Independence Requirements

The sustainability company must:

- Be a legally distinct business entity
- Be retained as an external vendor under a written agreement
- Have no ownership interest, profit participation, or producer credit in the production
- Provide a signed **Statement of Independence**

3. Qualification & Verification Requirements

A sustainability company shall be deemed qualified by meeting **all** of the following baseline requirements and **one** of the verification pathways outlined below.

3.1 Professional Experience Requirement

The sustainability company must demonstrate a minimum of **two (2) years of professional experience** in sustainability management, environmental compliance, or sustainable production practices **for film, television, or live media productions.**

This requirement may be satisfied by:

- The operational history of the company, **or**
- The documented professional experience of the company's principal staff or designated lead sustainability professional.

Experience must include **direct involvement in planning, implementing, and reporting sustainability measures**, and not solely advisory, educational, or promotional services.

3.2 Verification Pathway

Independent Third-Party Certification

The company holds a **current certification or credential issued by an independent, industry-recognized organization verifying** professional competency in sustainable production practices. Such credentials may include, but are not limited to:

- Sustainable Production for Entertainment Certification (SPEC)
- Albert (BAFTA) sustainability training
- Illinois Green Business Association
- Real Green

- ISO 14001 or USGBC-aligned environmental management credentials
- Certification must be:

- Issued by an entity independent of the production
- Verifiable through documentation or public registry
- Active during the production period

4. Required Sustainability Scope of Services

The qualified third-party sustainability company must be responsible for **end-to-end sustainability services**, including:

1. Pre-production sustainability planning
2. On-set or on-location implementation support
3. Tracking and documentation of sustainability measures
4. Post-production sustainability reporting

Advisory-only or limited-scope services do not meet this requirement.

5. Required Deliverables

At a minimum, the sustainability company must produce:

- Completed IFO Scoresheet
- Industry standard carbon calculation report (such as the Pear)
- Ongoing documentation of implemented practices
- A Final Sustainability Report summarizing:
 - Sustainability measures implemented
 - Metrics tracked
 - Methodologies used
 - Outcomes achieved

All documentation must be retained by the production and made available for audit.

6. Professional Attestation

The sustainability company must submit a signed attestation stating:

“We certify that the sustainability measures documented for this production were implemented and tracked using consistent, industry-recognized methodologies, and that the information provided is accurate to the best of our professional knowledge.”

7. Procedures for Sustainability Uplift Eligibility

To qualify for the Sustainability Uplift, productions must submit:

- Name and contact information of the third-party sustainability company
- Proof of qualification under Section 3
- Signed professional attestation
- Sustainability report summary or certification reference

8. Audit & Enforcement

- Sustainability documentation may be reviewed during standard tax credit audits.
- Failure to meet independence, qualification, experience, or documentation requirements may result in denial or recapture of the sustainability uplift.