

CALIFORNIA CHART OF ACCOUNTS

Qualifying and Non-qualifying Accounts

Films - Movies of the Week - Mini-Series

Effective July 1, 2014

Revised March 2014

The chart below is intended as a helpful guide, and not an exact list of what are considered Qualified Expenditures. Qualified Expenditures are for pre-production, production, and post-production - not for development, marketing, publicity, or distribution. The following listing assumes where "yes" is designated that the service is performed or property is used in the state of California. Items used or personnel services employed both within and outside of California can be qualified only for the prorata portion of costs incurred directly in California. Any expenditures incurred prior to issuance of the tax credit allocation letter are not qualified expenditures.

| Account # | Description | Qualified | Comments |
|---------------|----------------------------------|-----------|--|
| 101-00 | STORY & RIGHTS | | |
| 101-01 | Story Rights - Purchase | NO | |
| 101-02 | Acquisition Expenses | NO | |
| 101-06 | Title Report | YES | If work performed in California. |
| 101-08 | Copyright Fee | NO | |
| 101-99 | Fringe Benefits | NO | |
| 102-00 | WRITING | | |
| 102-01 | Writers | NO | |
| 102-03 | Editor and Consultants | NO | |
| 102-05 | Research | YES | |
| 102-06 | Script Timing | YES | |
| 102-07 | Secretaries | YES | |
| 102-08 | Script Duplication | YES | |
| 102-18 | Script Clearance Research | YES | |
| 102-19 | Clearance Fees | YES | If paid to CA company |
| 102-20 | Clearance License Fees | NO | |
| 102-40 | Materials & Supplies | YES | |
| 102-45 | Box Rentals | YES | On Qualified Labor Only |
| 102-47 | Car Allowances, Mileage | YES | On Qualified Labor Only |
| 102-50 | Rentals | YES | |
| 102-80 | Writer Entertainment & Meals | YES | |
| 102-85 | Script Publication Fee (Feature) | NO | Paid to writer |
| 102-99 | Fringe Benefits | YES | On Qualified Labor Only; See Account #183-00 |
| 104-00 | PRODUCER & STAFF | | |
| 104-01 | Producer | NO | |
| 104-02 | Executive Producer | NO | |
| 104-03 | Line Producer | NO | |
| 104-04 | Associate Producers | NO | |
| 104-07 | Producer Secretaries | YES | |
| 104-08 | Producer Assistants | YES | |
| 104-40 | Purchases and Supplies | YES | |
| 104-45 | Box Rentals | YES | On Qualified Labor Only |
| 104-47 | Car Allowances, Mileage | YES | On Qualified Labor Only |
| 104-50 | Rentals | YES | |

| Account # | Description | Qualified | Comments |
|---------------|--|-----------|--|
| 104-00 | PRODUCER & STAFF (cont.) | | |
| 104-80 | Producer Entertainment and Meals | YES | |
| 104-90 | Producer Overhead Charge | NO | |
| 104-95 | Wrap Party/Crew & Cast Gifts/Gifts | NO | |
| 104-99 | Fringe Benefits | YES | On Qualified Labor Only; See Account #183-00 |
| 105-00 | DIRECTOR & STAFF | | |
| 105-01 | Director | NO | |
| 105-02 | Second Unit Director | NO | |
| 105-03 | Dialogue Coach, Acting Coach | YES | |
| 105-04 | Choreographer | YES | |
| 105-05 | Technical Advisor | YES | |
| 105-07 | Director's Secretary | YES | |
| 105-08 | Director's Assistant | YES | |
| 105-40 | Purchases and Supplies | YES | |
| 105-45 | Box Rentals | YES | On Qualified Labor Only |
| 105-47 | Car Allowances, Mileage | YES | On Qualified Labor Only |
| 105-50 | Rentals | YES | |
| 105-60 | Miscellaneous Director's Costs | YES | |
| 105-80 | Directors' Entertainment and Meals | YES | |
| 105-99 | Fringe Benefits | YES | On Qualified Labor Only; See Account #183-00 |
| 106-00 | PRINCIPAL CAST | | |
| 106-01 | Principal Cast/Voices/Singers | NO | |
| 106-15 | Teacher/Welfare Worker | YES | |
| 106-20 | Casting Director | YES | For Work Performed in CA |
| 106-21 | Casting Assistants | YES | |
| 106-40 | Purchases and Supplies | YES | |
| 106-45 | Teachers' Box Rental | YES | |
| 106-47 | SAG Mileage Allowance/Car Allowance | NO | |
| 106-50 | Rentals | YES | |
| 106-55 | Wardrobe Allowance, Meal Penalties | NO | Qualified Labor Only |
| 106-60 | Principal Cast Expenses | YES | Itemized with proof of payment by prod co. |
| 106-65 | Principal Cast Gifts | NO | |
| 106-80 | Principal Cast Entertainment and Meals | YES | |
| 106-99 | Fringe Benefits | YES | On Qualified Labor Only; See Account #183-00 |
| 107-00 | SUPPORTING CAST | | |
| 107-01 | Supporting Cast/Day Players | NO | |
| 107-03 | Puppet Captain | YES | Off-camera work only |
| 107-04 | Puppeteers | NO | |
| 107-40 | Purchases and Supplies | YES | |
| 107-45 | Box Rentals, Car Allowances | NO | |
| 107-47 | SAG Mileage Allowance | NO | |
| 107-50 | Rentals | YES | |
| 107-55 | Wardrobe Allowance, Meal Penalties | NO | Qualified Labor Only |
| 107-63 | Looping Group | NO | |
| 107-64 | Supporting Cast Gifts | NO | |
| 108-00 | STUNTS | | |
| 108-01 | Stunt Coordinator | YES | Off-camera work only |
| 108-02 | Stunt Performers | NO | |
| 108-03 | Stunt Riggers/Safeties | YES | Off-camera work only |
| 108-09 | Overtime | YES | Coordinator, Riggers, and Safeties for off-camera work |
| 108-10 | Stunt Adjustments | NO | |

| Account # | Description | Qualified | Comments | |
|-------------------|---|-----------|--|-------------------------|
| 108-00 | STUNTS (cont.) | | | |
| 108-40 | Stunt Equipment/Rigging Supplies | YES | | |
| 108-42 | Stunt Equipment/Rigging Rentals | YES | | |
| 108-43 | Safety Advisors | YES | | |
| 108-45 | Box Rentals, Car Allowances | YES | On Qualified Labor Only | |
| 108-47 | SAG Mileage Allowance | YES | Coordinator, Riggers, and Safeties for off-camera work days only | |
| 108-55 | Wardrobe Allowance, Meal Penalties | NO | Qualified Labor Only | |
| 108-99 | Fringe Benefits | YES | On Qualified Labor Only; See Account #183-00 | |
| 109-00 | REHEARSALS | | | |
| 109-01 | Non-Cast Readers | YES | | |
| 109-15 | Cast "Models" | YES | | |
| 109-40 | Purchases and Supplies | YES | | |
| 109-47 | SAG Mileage Allowance | NO | | |
| 109-50 | Rentals (Rehearsal Space, etc.) | YES | | |
| 109-99 | Fringe Benefits | YES | On Qualified Labor Only; See Account #183-00 | |
| 110-00 | ABOVE-THE-LINE TRAVEL & LIVING | | | |
| 110-02 | Writer/Staff Travel and Living | YES | Intrastate airfare and CA hotel or corporate housing only; private residences do not qualify; Per Diems & Living Allowances do not qualify except for qualified labor. | |
| 110-03 | Studio Travel and Living | NO | | |
| 110-04 | Producer/Staff Travel and Living | YES | | |
| 110-05 | Director/Staff Travel and Living | YES | | |
| 110-06 | Principal Cast Travel and Living | YES | | |
| 110-07 | Supporting Cast Travel and Living | YES | | |
| 110-08 | Stunts (Non-performers) Travel and Living | YES | | |
| 110-09 | Rehearsal Travel and Living | YES | | |
| 110-10 | Travel Day Salaries- intrastate | YES | | On Qualified Labor Only |
| 110-12 | Travel Day Salaries - into and out of CA | NO | | |
| 110-13 | Luggage Fees | YES | Intrastate travel only | |
| 110-14 | Travel Agent Fees/Taxes | YES | CA Travel Agency; intrastate travel only | |
| 110-99 | Fringe Benefits | YES | On Qualified Labor Only; See Account #183-00 | |
| PRODUCTION | | | | |
| 111-00 | EXTRAS | | | |
| 111-01 | Guild Extras | YES | | |
| 111-02 | Waiver/Non-Union Extras | YES | | |
| 111-03 | Stand-Ins | YES | | |
| 111-04 | Special Ability Extras, Photodoubles | YES | Incl. singers & choir, sideline musicians, dancers | |
| 111-05 | SAG Adjustments | YES | Does not include upgrades to performers | |
| 111-06 | Pre-Production Interviews and Fittings | YES | | |
| 111-07 | Precision Drivers | YES | | |
| 111-15 | Teachers/Welfare Workers | YES | | |
| 111-20 | Extras Casting Director | YES | For CA casting duties only | |
| 111-21 | Extras Casting Assistant | YES | For CA casting duties only | |
| 111-40 | Purchases and Supplies | YES | | |
| 111-45 | Teachers Box Rentals | YES | | |
| 111-47 | Car Allowances/Mileage | YES | | |
| 111-50 | Extras Casting Rentals | YES | | |
| 111-99 | Fringe Benefits | YES | See Account #183-00 | |
| 112-00 | PRODUCTION STAFF | | | |
| 112-01 | Production Manager | YES | \$100,000 cap if also receiving a producer credit, exclusive of fringes | |
| 112-02 | First Assistant Director | YES | | |
| 112-03 | Key Second Assistant Director | YES | | |

| Account # | Description | Qualified | Comments |
|---------------|--|-----------|---|
| 112-00 | PRODUCTION STAFF (cont.) | | |
| 112-04 | Other Second AD's and Trainees | YES | |
| 112-05 | Production Supervisor | YES | \$100,000 cap if also receiving a producer credit |
| 112-06 | Script Supervisor | YES | |
| 112-07 | Production Coordinator | YES | |
| 112-08 | Assistant Production Coordinator | YES | |
| 112-09 | Production Secretaries | YES | |
| 112-10 | Technical Advisor/Consultants/Interpreter | YES | |
| 112-11 | Production Assistants | YES | |
| 112-12 | Location Manager | YES | |
| 112-13 | Assistant Location Manager | YES | |
| 112-14 | Location Scouts | YES | |
| 112-16 | Production Accountant | YES | |
| 112-19 | Assistant Production Accountants | YES | |
| 112-20 | Construction Accountant | YES | |
| 112-21 | Payroll Accountant | YES | |
| 112-35 | Miscellaneous Prep/Board/Budget | YES | If in CA after issuance of Credit Allocation Letter |
| 112-40 | Purchases and Supplies | YES | |
| 112-45 | Box Rentals | YES | |
| 112-47 | Car Allowances | YES | |
| 112-50 | Rentals | YES | |
| 112-99 | Fringe Benefits | YES | See Account #183-00 |
| 114-00 | ART DEPARTMENT | | |
| 114-01 | Production Designer | YES | |
| 114-02 | Art Director | YES | |
| 114-03 | Assistant Art Director | YES | |
| 114-04 | Set Designers | YES | |
| 114-05 | Sketch/Storyboard Artists | YES | |
| 114-06 | Set Model Builders | YES | |
| 114-07 | Art Department Coordinator | YES | |
| 114-08 | Other Art Department Labor | YES | |
| 114-11 | Construction Coordinator | YES | |
| 114-12 | Construction Carpentry Foreman | YES | |
| 114-13 | Construction Paint Foreman | YES | |
| 114-14 | Grip/Labor Foreman | YES | |
| 114-15 | Construction First Aid | YES | |
| 114-40 | Purchases and Supplies | YES | |
| 114-45 | Box Rentals | YES | |
| 114-47 | Car Allowances | YES | |
| 114-50 | Rentals | YES | |
| 114-60 | Loss and Damages | YES | |
| 114-70 | Blue Printing | YES | |
| 114-71 | Stock Units/Backings | YES | |
| 114-72 | Processing | YES | |
| 114-73 | Research Materials | YES | |
| 114-99 | Fringe Benefits | YES | See Account #183-00 |
| 115-00 | SET CONSTRUCTION | | |
| 115-01 | Set Construction Labor | YES | |
| 115-02 | Set Construction Materials Purchase & Rental | YES | |
| 115-03 | Set Striking Labor | YES | |
| 115-04 | Set Striking Materials Purchase and Rental | YES | |
| 115-10 | Fold and Hold Sets | YES | |

| Account # | Description | Qualified | Comments |
|---------------|--|-----------|---------------------|
| 115-00 | SET CONSTRUCTION (cont.) | | |
| 115-45 | Box Rentals | YES | |
| 115-70 | Mill Costs | YES | |
| 115-83 | Strike - General | YES | |
| 115-85 | Miscellaneous Set Labor | YES | |
| 115-86 | Lighting Platforms | YES | |
| 115-89 | Rentals | YES | |
| 115-90 | Backings Rental/Purchase | YES | |
| 115-92 | General Start-Up Expenses | YES | |
| 115-93 | Scaffolding Rentals | YES | |
| 115-94 | Greens | YES | |
| 115-95 | Trash Disposal | YES | |
| 115-99 | Fringe Benefits | YES | See Account #183-00 |
| 116-00 | GRIP/SET OPERATIONS | | |
| 116-01 | Key Grip | YES | |
| 116-02 | Best Boy Grip | YES | |
| 116-03 | Company Grips | YES | |
| 116-04 | Dolly Grips | YES | |
| 116-05 | Crane Grips | YES | |
| 116-07 | Additional Grip Labor | YES | |
| 116-08 | Rigging and Striking Grips | YES | |
| 116-09 | Stand By Painters | YES | |
| 116-10 | Greensperson | YES | |
| 116-11 | Craft Service | YES | |
| 116-12 | Stand By Carpenters | YES | |
| 116-15 | Set First Aid | YES | |
| 116-17 | Set Watchperson/Fireman | YES | |
| 116-40 | Purchases and Supplies | YES | |
| 116-45 | Box Rentals | YES | |
| 116-47 | Car Allowances | YES | |
| 116-50 | Rentals | YES | |
| 116-51 | Grip Package | YES | |
| 116-52 | Additional Equipment | YES | |
| 116-60 | Loss and Damages | YES | |
| 116-99 | Fringe Benefits | YES | See Account #183-00 |
| 118-00 | CAMERA | | |
| 118-01 | Director of Photography | YES | |
| 118-02 | Camera Operator | YES | |
| 118-03 | First Assistant Cameraperson | YES | |
| 118-04 | Second Assistant Cameraperson | YES | |
| 118-05 | Loaders | YES | |
| 118-06 | Still Photographer & Box | YES | |
| 118-07 | Additional Camera Crew (includes D.I.T.) | YES | |
| 118-08 | Steadicam Operator | YES | |
| 118-09 | Steadicam Assistant | YES | |
| 118-40 | Purchases and Supplies | YES | |
| 118-45 | Box Rentals | YES | |
| 118-47 | Car Allowances | YES | |
| 118-50 | Rentals | YES | |
| 118-51 | Camera Package | YES | |
| 118-60 | Loss and Damages | YES | |
| 118-99 | Fringe Benefits | YES | See Account #183-00 |

| Account # | Description | Qualified | Comments |
|---------------|--|-----------|---------------------|
| 119-00 | PRODUCTION SOUND | | |
| 119-01 | Mixer | YES | |
| 119-02 | Boom Operator | YES | |
| 119-03 | Cablepersons | YES | |
| 119-04 | Special Boom Operator | YES | |
| 119-05 | Audio Playback Operator | YES | |
| 119-06 | Audio Playback Assistant | YES | |
| 119-07 | Additional Audio Crew | YES | |
| 119-40 | Purchases and Supplies | YES | |
| 119-45 | Box Rentals | YES | |
| 119-47 | Car Allowances | YES | |
| 119-50 | Rentals | YES | |
| 119-51 | Walkie Talkies | YES | |
| 119-52 | Sound Package | YES | |
| 119-60 | Loss and Damages | YES | |
| 119-99 | Fringe Benefits | YES | See Account #183-00 |
| 120-00 | ELECTRICAL/SET LIGHTING | | |
| 120-01 | Gaffer/Chief Lighting Technician | YES | |
| 120-02 | Best Boy Electrician | YES | |
| 120-03 | Lamp Operators | YES | |
| 120-04 | Generator Operator and Assistants | YES | |
| 120-05 | Electrician Local 40 | YES | |
| 120-07 | Additional Lamp Operators | YES | |
| 120-08 | Rigging and Striking Electricians | YES | |
| 120-09 | Special Equipment Operator | YES | |
| 120-12 | Electric Current Tie-Ins | YES | |
| 120-13 | Current | YES | |
| 120-40 | Purchases and Supplies | YES | |
| 120-41 | Globes, Gels and Carbons | YES | |
| 120-45 | Box Rentals | YES | |
| 120-47 | Car Allowances | YES | |
| 120-50 | Rentals | YES | |
| 120-51 | Electric Package | YES | |
| 120-52 | Stage Package | YES | |
| 120-53 | Rigging Package | YES | |
| 120-54 | Specialty Lighting | YES | |
| 120-55 | Generator Rentals | YES | |
| 120-56 | Cable Package | YES | |
| 120-60 | Loss and Damages | YES | |
| 120-99 | Fringe Benefits | YES | See Account #183-00 |
| 121-00 | SPECIAL EFFECTS | | |
| 121-01 | SPFX Coordinator | YES | |
| 121-02 | SPFX Foreman | YES | |
| 121-03 | SPFX Assistants | YES | |
| 121-07 | Additional SPFX Labor | YES | |
| 121-08 | SPFX Rigging and Striking | YES | |
| 121-09 | SPFX Manufacturing - Labor and Materials | YES | |
| 121-40 | Purchases and Supplies | YES | |
| 121-45 | Box Rentals | YES | |
| 121-47 | Car Allowances | YES | |
| 121-50 | Rentals | YES | |
| 121-60 | Loss and Damages | YES | |

| Account # | Description | Qualified | Comments |
|---------------|---|-----------|---|
| 121-00 | SPECIAL EFFECTS (cont.) | | |
| 121-99 | Fringe Benefits | YES | See Account #183-00 |
| 122-00 | CREATURE/MECHANICAL EFFECTS | | |
| 122-01 | C/M Effects Coordinator | YES | |
| 122-02 | C/M Effects Foreman | YES | |
| 122-03 | C/M Effects Assistants | YES | |
| 122-07 | Additional C/M Effects Labor | YES | |
| 122-08 | C/M Rigging and Striking | YES | |
| 122-09 | C/M Manufacturing - Labor and Materials | YES | |
| 122-40 | Purchases and Supplies | YES | |
| 122-45 | Box Rentals | YES | |
| 122-47 | Car Allowances | YES | |
| 122-50 | Rentals | YES | |
| 122-60 | Loss and Damages | YES | |
| 122-99 | Fringe Benefits | YES | See Account #183-00 |
| 123-00 | SET DRESSING | | |
| 123-01 | Set Decorator | YES | |
| 123-02 | On Set Dressers | YES | |
| 123-03 | Leadman | YES | |
| 123-04 | Buyers | YES | |
| 123-05 | Swing Gang | YES | |
| 123-06 | Additional Swing Labor | YES | |
| 123-09 | Set Dressing Manufacturing/Labor | YES | |
| 123-10 | Electrical Fixture Manufacturing/Labor | YES | |
| 123-40 | Purchases and Supplies | YES | |
| 123-41 | Drapery/Carpet | YES | |
| 123-45 | Box Rentals | YES | |
| 123-47 | Car Allowances | YES | |
| 123-53 | Purchase - Electronics | YES | 100% of purchase price if period electronics >5 yrs old from date of purchase; otherwise subject to digital asset reduction |
| 123-60 | Rentals | YES | |
| 123-62 | Loss and Damages | YES | |
| 123-99 | Fringe Benefits | YES | See Account #183-00 |
| 124-00 | ANIMALS & HANDLERS | | |
| 124-01 | Head Wrangler/Gang Boss | YES | |
| 124-02 | Wranglers | YES | |
| 124-03 | Ramrods | YES | |
| 124-04 | Wild Animal Trainer/Handler | YES | |
| 124-05 | Domestic Animal Trainer/Handler | YES | |
| 124-06 | Veterinarian | YES | |
| 124-07 | Additional Trainers/Handlers | YES | |
| 124-40 | Purchases and Supplies | YES | |
| 124-41 | Animal Purchases | YES | |
| 124-45 | Box Rentals | YES | |
| 124-47 | Car Allowances | YES | |
| 124-50 | Rentals | YES | |
| 124-51 | Animal Rentals | YES | |
| 124-55 | Animal Transportation, Feeding & Stabling | YES | Transportation within CA |
| 124-60 | Loss and Damages | YES | |
| 124-99 | Fringe Benefits | YES | See Account #183-00 |

| Account # | Description | Qualified | Comments |
|---------------|--------------------------------------|-----------|----------------------|
| 125-00 | WARDROBE | | |
| 125-01 | Costume Designers | YES | |
| 125-02 | Key Costumers | YES | |
| 125-03 | Costumers, Costume Supervisor | YES | |
| 125-04 | Wardrobe Assistants | YES | |
| 125-05 | Costume Sketch Artist | YES | |
| 125-06 | Assistant Costume Designer | YES | |
| 125-07 | Additional Wardrobe Assistants | YES | |
| 125-08 | Seamstress/Tailor | YES | |
| 125-09 | Manufacturing Labor | YES | |
| 125-10 | Outside Alterations | YES | |
| 125-11 | Restocking Fee | YES | |
| 125-12 | Wardrobe Cleaning and Dyeing | YES | |
| 125-40 | Purchases and Supplies | YES | |
| 125-41 | Washing Machine & Dryer | YES | |
| 125-45 | Box Rentals | YES | |
| 125-47 | Car Allowances | YES | |
| 125-50 | Rentals | YES | |
| 125-51 | Wardrobe Rentals | YES | |
| 125-52 | Shop Rentals | YES | |
| 125-55 | Wardrobe Allowance | NO | Qualified Labor Only |
| 125-60 | Loss and Damages | YES | |
| 125-99 | Fringe Benefits | YES | See Account #183-00 |
| 127-00 | MAKEUP & HAIRDRESSING | | |
| 127-01 | Key Makeup Artists | YES | |
| 127-02 | Makeup Artists | YES | |
| 127-05 | Body Makeup Artists | YES | |
| 127-07 | Additional Makeup Artists | YES | |
| 127-11 | Key Hairstylists | YES | |
| 127-12 | Hairstylists | YES | |
| 127-17 | Additional Hairstylists | YES | |
| 127-21 | Key Prosthetic Makeup Artist | YES | |
| 127-22 | Prosthetic Makeup Artist | YES | |
| 127-27 | Additional Prosthetic Makeup Artists | YES | |
| 127-40 | Purchases and Supplies | YES | |
| 127-41 | Wigs Purchase/Rentals | YES | |
| 127-45 | Box Rentals | YES | |
| 127-47 | Car Allowances | YES | |
| 127-50 | Rentals | YES | |
| 127-60 | Loss and Damages | YES | |
| 127-99 | Fringe Benefits | YES | See Account #183-00 |
| 128-00 | VIDEO PLAYBACK AND ASSIST | | |
| 128-01 | Video Assist Operator | YES | |
| 128-03 | 24 Frame Playback Operator | YES | |
| 128-04 | 24 Frame Playback Assistant | YES | |
| 128-07 | Miscellaneous Video Labor | YES | |
| 128-40 | Purchases and Supplies | YES | |
| 128-41 | Video Transfers | YES | |
| 128-45 | Box Rentals | YES | |
| 128-47 | Car Allowances | YES | |
| 128-50 | Rentals | YES | |
| 128-51 | Video Assist Package | YES | |

| Account # | Description | Qualified | Comments |
|---------------|---|------------------|---|
| 128-00 | VIDEO PLAYBACK AND ASSIST (cont.) | | |
| 128-60 | Loss and Damages | YES | |
| 128-99 | Fringe Benefits | YES | See Account #183-00 |
| 131-00 | PROPS | | |
| 131-01 | Propmaster | YES | |
| 131-02 | Assistant Propmaster | YES | |
| 131-03 | Second Assistant Propmaster | YES | |
| 131-05 | Weapons Handler | YES | |
| 131-07 | Additional Property Persons | YES | |
| 131-08 | Food Stylist | YES | |
| 131-09 | Prop Manufacturing Labor/Materials | YES | CA labor only |
| 131-40 | Purchases and Supplies | YES | |
| 131-45 | Box Rentals | YES | |
| 131-47 | Car Allowances | YES | |
| 131-50 | Rentals | YES | |
| 131-60 | Loss and Damages | YES | |
| 131-99 | Fringe Benefits | YES | See Account #183-00 |
| 135-00 | ACTION PROPS AND PICTURE VEHICLES | | |
| 135-01 | Picture Vehicle Coordinator | YES | |
| 135-02 | Assistant Picture Vehicle Coordinator | YES | |
| 135-05 | Mechanic/Automobile Service Person | YES | |
| 135-09 | Vehicle Prop Manufacture | YES | |
| 135-40 | Automobile Purchases and Supplies | YES | |
| 135-41 | Aircraft Purchases and Supplies | YES | |
| 135-42 | Boat/Watercraft Purchases and Supplies | YES | |
| 135-43 | Train/Railroad Purchases and Supplies | YES | |
| 135-44 | Stage Coach/Wagon/Misc Purchases & Supplies | YES | |
| 135-45 | Box Rentals | YES | |
| 135-47 | Car Allowances | YES | |
| 135-50 | Automobile Rentals | YES | |
| 135-51 | Aircraft Rentals | YES | |
| 135-52 | Boat/Watercraft Rentals | YES | |
| 135-53 | Train/Railroad Rentals | YES | |
| 135-54 | Stage Coach/Wagons/Misc. Rentals | YES | |
| 135-60 | Loss and Damages | YES | |
| 135-61 | Vehicle Repair/Restoration/Maintenance | YES | |
| 135-99 | Fringe Benefits | YES | See Account #183-00 |
| 140-00 | PRODUCTION FILM RAW STOCK & LAB | | |
| 140-17 | Raw Stock | YES | Deduct rebates, including studio usage rebates. |
| 140-18 | Negative Developing | YES | |
| 140-19 | Printing | YES | |
| 140-20 | Daily Film to Video Tape Transfer | YES | |
| 140-22 | HD-Cam | YES | |
| 140-32 | Videotape/Hard Drives/Digital Cards | YES | Subject to digital asset reduction. |
| 140-63 | Sound Transfers | YES | |
| 140-65 | Polaroid | YES | |
| 140-66 | Still Film/HD Stills Expense | YES | Only for production purposes - not publicity. |
| 141-00 | SECOND UNIT | | |
| 141-XX | Same as 1st Unit | Same as 1st Unit | |

| Account # | Description | Qualified | Comments |
|---------------|--|------------------|--|
| 142-00 | ADDITIONAL UNIT | | |
| 142-XX | Same as 1st Unit | Same as 1st Unit | |
| 144-00 | TESTS | | |
| 144-XX | Same as 1st Unit | Same as 1st Unit | |
| 147-00 | TRANSPORTATION | | |
| 147-01 | Transportation Coordinator | YES | |
| 147-02 | Transportation Captain | YES | |
| 147-03 | Transportation Co-Captain | YES | |
| 147-04 | Dispatcher | YES | |
| 147-05 | Passenger Vans & Drivers | YES | |
| 147-08 | Electrical Vehicles & Drivers | YES | |
| 147-10 | Honeywagons & Drivers | YES | |
| 147-11 | Star Trailers & Drivers | YES | |
| 147-15 | Set Construction Vehicles & Drivers | YES | |
| 147-16 | Grip/Set Operations Vehicles & Drivers | YES | |
| 147-18 | Camera & Sound Vehicles & Drivers | YES | |
| 147-20 | Set Lighting Vehicles & Drivers | YES | |
| 147-21 | Special Effects Vehicles & Drivers | YES | |
| 147-23 | Set Dressing Vehicles & Drivers | YES | |
| 147-25 | Wardrobe Vehicles & Drivers | YES | |
| 147-27 | Makeup & Hair Vehicles & Drivers | YES | |
| 147-31 | Property Vehicles & Drivers | YES | |
| 147-32 | Crew Buses & Drivers | YES | |
| 147-33 | School Rooms & Drivers | YES | |
| 147-34 | Camera Cars & Drivers | YES | |
| 147-35 | Vehicle Transport Carrier & Driver | YES | |
| 147-36 | Water Truck & Driver | YES | |
| 147-38 | Miscellaneous Vehicles/Equipment & Drivers | YES | |
| 147-40 | Gasoline & Oil | YES | |
| 147-41 | Maintenance & Supplies | YES | |
| 147-42 | Permits/Tolls/Parking/Etc. | YES | Within CA |
| 147-43 | Traffic and Parking Fines | NO | |
| 147-44 | Mileage | YES | Within CA for Qualified Labor only |
| 147-45 | Driver Meal Allowances | YES | |
| 147-46 | Limousines & Taxis | YES | |
| 147-47 | Messengers | YES | |
| 147-48 | Drop Loads | YES | Intrastate |
| 147-49 | D.O.T. Filings | YES | |
| 147-51 | Self Drive Vehicles | YES | |
| 147-60 | Loss and Damages | YES | |
| 147-99 | Fringe Benefits | YES | See Account #183-00 |
| 150-00 | LOCATION AND OFFICE EXPENSES | | |
| 150-01 | Survey Costs/Air Fares/Hotels | YES | Intrastate Airfare Only; No private residences |
| 150-02 | Survey Costs - Per Diems | YES | On Qualified Labor Only |
| 150-03 | Fire Safety Officers/Police | YES | |
| 150-04 | Security | YES | |
| 150-05 | Travel Agency Fees & Taxes | YES | On intrastate travel only; CA Agency. |
| 150-19 | Caterers | YES | |
| 150-31 | Production Office Rent | YES | |
| 150-32 | Location Office Furniture & Equip. Rental | YES | |
| 150-33 | Office Phones & Communication Equip. Rentals | YES | |
| 150-40 | Production Office Supplies | YES | |

| Account # | Description | Qualified | Comments |
|---------------|---|-----------|---|
| 150-00 | LOCATION AND OFFICE EXPENSES (cont.) | | |
| 150-41 | Shipping and Postage | YES | Intrastate shipping only |
| 150-42 | Other Location Expenses | YES | Within CA |
| 150-49 | Wrap Party Expenses | NO | |
| 150-50 | Location Site Rentals | YES | |
| 150-51 | Donations for Use of Location | YES | Executed location agreement required. |
| 150-52 | Crew Work Space Rentals | YES | |
| 150-53 | Storage Space Rental | YES | |
| 150-54 | Location Permits | YES | |
| 150-55 | Relocation Fees for site usage | YES | |
| 150-60 | Location Site Restoration | YES | |
| 150-63 | Air Conditioning & Heating Rentals | YES | |
| 150-65 | Portable Restroom Facilities | YES | |
| 150-75 | Trash Bins & Trash Removal | YES | |
| 150-80 | Below-The-Line Meals | YES | |
| 150-99 | Fringe Benefits | YES | See Account #183-00 |
| 155-00 | BELOW-THE-LINE TRAVEL & LIVING | | |
| 155-11 | Extras Hotel | YES | Hotel, Motel, and Corporate Housing within the state; private residences do not qualify |
| 155-12 | Production Staff Hotel | YES | |
| 155-14 | Art Department Hotel | YES | |
| 155-15 | Set Construction Hotel | YES | |
| 155-16 | Grip/Set Operations Hotel | YES | |
| 155-18 | Camera Hotel | YES | |
| 155-19 | Sound Hotel | YES | |
| 155-20 | Electric/Lighting Hotel | YES | |
| 155-21 | Special Effects Hotel | YES | |
| 155-22 | Creature/Mechanical Effects Hotel | YES | |
| 155-23 | Set Dressing Hotel | YES | |
| 155-24 | Animal Handlers Hotel | YES | |
| 155-25 | Wardrobe Hotel | YES | |
| 155-27 | Makeup & Hair Hotel | YES | |
| 155-28 | Video Playback & Assist Hotel | YES | |
| 155-31 | Property Hotel | YES | |
| 155-47 | Transportation Hotel | YES | |
| 155-50 | Locations Hotel | YES | |
| 155-60 | Visual Effect Hotel | YES | |
| 155-61 | Picture Editorial Hotel | YES | |
| 155-75 | Publicity Hotel | NO | |
| 155-76 | Below-The-Line Airfares | YES | Intrastate Travel Only |
| 155-77 | Luggage Fees | YES | Intrastate Travel Only |
| 155-78 | Travel Day Salaries - Intrastate | YES | On Qualified Labor Only |
| 155-80 | Travel Day Salaries - Into and Out of CA | NO | |
| 155-92 | Below-The-Line Per Diems | YES | On Qualified Labor Only |
| 155-99 | Fringe Benefits | YES | See Account #183-00 |
| 159-00 | STAGE AND BACKLOT CHARGES | | |
| 159-02 | First Aid/Nurse | YES | |
| 159-03 | Fire Safety Officers | YES | |
| 159-04 | Security | YES | |
| 159-10 | Utilities | YES | |
| 159-43 | Crew Parking | YES | |
| 159-50 | Stage/Backlot Rental | YES | |
| 159-51 | Crew Working Space Rental | YES | |

| Account # | Description | Qualified | Comments | |
|------------------------|---|-----------|---|--|
| 159-00 | STAGE AND BACKLOT CHARGES (cont.) | | | |
| 159-52 | Storage Space Rental | YES | | |
| 159-55 | Air Conditioning & Heating Rental | YES | | |
| 159-60 | Repairs and Restoration | YES | | |
| 159-65 | Trash Bins & Trash Removal | YES | | |
| 159-99 | Fringe Benefits | YES | See Account #183-00 | |
| 160-00 | VISUAL EFFECTS | | | |
| 160-01 | Visual Effects Producer | NO | | |
| 160-02 | Visual Effects Supervisor | YES | \$100,000 cap if also receiving a producer credit | |
| 160-03 | Visual Effects Coordinator | YES | | |
| 160-04 | Visual Effects Editor | YES | | |
| 160-05 | Visual Effects Assistant Editor | YES | | |
| 160-06 | Visual Effects Accountant | YES | | |
| 160-07 | Visual Effects Assistant Accountant | YES | | |
| 160-08 | Visual Effects Storyboard Artist | YES | | |
| 160-10 | Consultants | YES | | |
| 160-11 | Plate Unit | YES | Expenditures for services performed outside the state are not considered qualified expenditures e.g., digital visual effects work which is physically performed outside of the state. | |
| 160-12 | Matte Shots | YES | | |
| 160-13 | Motion Control | YES | | |
| 160-14 | Motion Capture | YES | | |
| 160-15 | Wire Removal | YES | | |
| 160-16 | Telecine/Scanning | YES | | |
| 160-17 | Computer Generated Imagery (CGI) | YES | | |
| 160-20 | Miniature Supervising Crew | YES | | |
| 160-22 | Miniature Model Shop | YES | | |
| 160-31 | Outside Contract Bids | YES | | |
| 160-40 | Overtime | YES | On Qualified Labor Only | |
| 160-41 | Blue Screen | YES | | |
| 160-42 | Green Screen | YES | | |
| 160-43 | Process/Rear Projection (Hansard) | YES | | |
| 160-44 | Tests | YES | | |
| 160-50 | Rentals | YES | | |
| 160-99 | Fringe Benefits | YES | See Account #183-00 | |
| 181-00 | INSURANCE CLAIM | | | |
| 181-01 | Deductible | NO | | |
| 181-02 | Recoverable Costs | YES | Must be deducted from qualified expenditure total | |
| 181-03 | Non-Allowable Costs | NO | | |
| 183-00 | FRINGE BENEFITS | | | |
| 183-02 | Pension, Health, Welfare, Vacation, Holiday | YES | For qualified wages only. | |
| 183-04 | Workers' Compensation | YES | | For California WC only |
| 183-06 | SUI State Unemployment Insurance | YES | | For California SUI only |
| 183-07 | Payroll Handling Fees, inc. Qualified Loan Outs/Labor | YES | | If paid by a CA company for work performed in CA |
| 183-08 | Payroll Handling Fees, inc. Loan Outs/Non-Qualified Labor | NO | | |
| 183-09 | Federal & State Income Taxes | NO | | |
| 183-10 | FICA, FICA2 (MEDICARE), FUI | NO | | |
| 183-11 | Loan Out Fringes | NO | Except Vacation & Holiday for Qualified Loan Outs | |
| 183-12 | OASDI or CASDI | NO | | |
| POST PRODUCTION | | | | |
| 361-00 | PICTURE EDITORIAL | | | |
| 361-01 | Feature Editor | YES | Work must be performed in CA | |
| 361-02 | First Assistant Feature Editor | YES | | |

| Account # | Description | Qualified | Comments |
|---------------|--|-----------|---|
| 361-00 | PICTURE EDITORIAL (cont.) | | |
| 361-03 | Second Assistant Editor | YES | Work must be performed in CA |
| 361-04 | Third Assistant Editor | YES | |
| 361-05 | Apprentice Editors | YES | |
| 361-06 | Editorial Production Assistants | YES | |
| 361-07 | Additional Editorial Staff | YES | |
| 361-08 | Post Supervisor | YES | Work must be performed in CA; \$100,000 cap if also receiving a producer credit |
| 361-10 | Librarian | YES | Work must be performed in CA |
| 361-12 | Coding | YES | |
| 361-17 | Negative Cutting | YES | |
| 361-20 | Animation Quick Time Editor | YES | |
| 361-21 | Animation Editing & Projection | YES | |
| 361-40 | Purchases | YES | |
| 361-45 | Box Rentals | YES | |
| 361-47 | Mileage Allowance/Messengers | YES | |
| 361-50 | Rentals | YES | |
| 361-51 | Editing Room Rentals | YES | |
| 361-56 | Equipment Shipping | YES | Within CA |
| 361-60 | Editing Equipment Repairs | YES | |
| 361-64 | Courier Charges | YES | Within CA |
| 361-80 | Editorial Meals & Craft Service | YES | |
| 361-99 | Fringe Benefits | YES | See Account #183-00 |
| 362-00 | SOUND EDITORIAL | | |
| 362-01 | Sound Designer | YES | |
| 362-02 | Sound Effects Editors | YES | |
| 362-03 | Assistant Sound Effects Editors | YES | |
| 362-04 | Apprentice Sound Effects Editors | YES | |
| 362-05 | Additional Sound Effects Editors | YES | |
| 362-06 | Additional Assistant Sound Effects Editors | YES | |
| 362-08 | ADR Editor | YES | |
| 362-09 | Assistant ADR Editor | YES | |
| 362-10 | Additional ADR Editors | YES | |
| 362-11 | Outside Contractor Sound Editing Package | YES | |
| 362-20 | Animation Quick Time Sound Editor | YES | |
| 362-21 | Music Consultant | YES | |
| 362-22 | Music Editor | YES | |
| 362-23 | Assistant Music Editor | YES | |
| 362-24 | Additional Music Editor | YES | |
| 362-25 | Additional Assistant Music Editor | YES | |
| 362-31 | Contract Music Editing Package | YES | |
| 362-40 | Purchases | YES | |
| 362-45 | Box Rentals | YES | |
| 362-47 | Messengers | YES | |
| 362-50 | Rentals | YES | |
| 362-51 | Studio Rentals | YES | Studio must be located in CA |
| 362-62 | Temp Dub: Labor | YES | |
| 362-63 | Temp Dub 3:1 Transfer | YES | |
| 362-64 | Stereo Dub Transfer | YES | |
| 362-80 | Field Recordist | YES | |
| 362-99 | Fringe Benefits | YES | See Account #183-00 |
| 363-00 | POST PRODUCTION SOUND | | |
| 363-01 | Sound Reprints | YES | |

| Account # | Description | Qualified | Comments |
|---------------|--|-----------|--------------------------------------|
| 363-00 | POST PRODUCTION SOUND (cont.) | | |
| 363-03 | 1:1 Mag Transfers | YES | |
| 363-05 | Re-recording/Dubbing | YES | |
| 363-08 | Looping & ADR Facility | YES | Facility charges only; no performers |
| 363-09 | M & E Editing | YES | |
| 363-15 | Foley Stages | YES | Stages must be in CA |
| 363-16 | Foley Walkers | YES | |
| 363-20 | Records and Supplies | YES | |
| 363-22 | Vocal Recording Studio | YES | Studio must be located in CA |
| 363-23 | Vocal Mix Downs | YES | |
| 363-24 | Effects Mag Transfers | YES | |
| 363-25 | Music Tracking Transfer | YES | |
| 363-26 | Tie Lines | YES | CA costs only |
| 363-30 | Laydown | YES | |
| 363-31 | Playback | YES | |
| 363-40 | Purchases | YES | |
| 363-41 | Mag Stock Reprints | YES | |
| 363-42 | Mag Stock Looping & ADR | YES | |
| 363-44 | Negative Raw Stock | YES | |
| 363-47 | Messengers | YES | |
| 363-50 | Rentals | YES | |
| 363-51 | Studio Rentals | YES | Studio must be located in CA |
| 363-53 | Domestic & M&E Sound Del. Mstrs+Prot. Copies | YES | |
| 364-00 | POST PRODUCTION FILM & LAB | | |
| 364-01 | Editorial Reprints | YES | |
| 364-02 | Film Leader | YES | |
| 364-03 | Dialogue Transfers | YES | |
| 364-04 | Vocal Mag Film & Tape | YES | |
| 364-05 | Music Mag Film | YES | |
| 364-06 | Effects Mag Film | YES | |
| 364-07 | Foley Mag Film | YES | |
| 364-08 | Optical Sound Tracks | YES | Limit One |
| 364-09 | Optical Sound Tracks Stock | YES | |
| 364-10 | Negative Splicing | YES | |
| 364-11 | Continuity/Spotting List | NO | |
| 364-20 | Film to Video Tape Transfers | YES | |
| 364-21 | Off Line Edit | YES | |
| 364-22 | Online Edit | YES | |
| 364-24 | 3D Costs | YES | |
| 364-26 | Synch Print | YES | |
| 364-31 | Work Print/Reversal Dupes | YES | |
| 364-32 | Answer Print, Select Print | YES | Limit One |
| 364-33 | Interpositive | YES | Limit One |
| 364-34 | Internegative | YES | Limit One |
| 364-35 | Checkprint | YES | Limit One |
| 364-36 | Showprint, Release Print | NO | |
| 364-37 | YCM Color Separations, Digital Separations | NO | Archival |
| 364-38 | Geographical Separations | NO | |
| 364-39 | Composite Check Print | YES | Limit One |
| 364-40 | Purchases - Video Tape Stock | YES | |
| 364-41 | Purchases - Magnetic Film | YES | |
| 364-43 | Airline Versions, PAL Versions, TV Versions | NO | |
| 364-46 | Video Mastering | YES | No distribution copies |

| Account # | Description | Qualified | Comments |
|---------------|---|-----------|---|
| 364-00 | POST PRODUCTION FILM & LAB (cont.) | | |
| 364-50 | Rentals | YES | |
| 364-51 | Studio Rentals | YES | The studio must be located in CA |
| 364-52 | Stock Picture Footage and Processing | YES | If within CA |
| 364-53 | Digital Intermediate | YES | |
| 364-54 | Subtitling, Foreign Language Versions | NO | |
| 364-55 | Consolidated Record Audio Masters | NO | |
| 364-57 | Digital Cinema Package (DCP) DCDM | YES | |
| 364-58 | Foreign Localized Versions | NO | |
| 364-59 | Stock Footage License/Reuse Fees | NO | |
| 365-00 | MUSIC EDITORIAL | | |
| 365-01 | Music Editor | YES | |
| 365-02 | Assistant Music Editor | YES | |
| 365-10 | Researcher | YES | |
| 365-12 | Library/Archive Fees | YES | |
| 365-20 | Film to Video Transfer | YES | |
| 365-23 | Lab Processing | YES | |
| 365-40 | Purchases | YES | |
| 365-47 | Shipping & Messengers | YES | |
| 365-50 | Rentals | YES | |
| 365-51 | Studio Rentals | YES | The studio must be located in California |
| 365-63 | Stock Sound Tracks | NO | |
| 365-99 | Fringe Benefits | YES | See Account #183-00 |
| 366-00 | MUSIC | | |
| 366-01 | Orchestration | YES | |
| 366-02 | Composer | NO | |
| 366-03 | Conductor | YES | If not score composer also |
| 366-04 | Songwriters | NO | |
| 366-05 | Music Supervisors | NO | |
| 366-06 | Singers | YES | In CA; Excludes star vocalists |
| 366-07 | Copyists | YES | |
| 366-08 | Rehearsals | YES | |
| 366-09 | Pre-Score: Musicians/Playback | YES | |
| 366-10 | Scoring: Musicians | YES | |
| 366-11 | Scoring Stage | YES | |
| 366-13 | Song Purchases | NO | |
| 366-14 | Rights & Clearances | NO | |
| 366-15 | Album Mastering | NO | |
| 366-16 | Score Album Costs (Except Mastering) | NO | |
| 366-20 | Soundtrack Album Track Costs | NO | |
| 366-31 | Studio Engineers and Supplies | YES | Excluding soundtrack engineering and associated costs |
| 366-40 | Purchases | YES | |
| 366-47 | Messengers | YES | |
| 366-50 | Rentals | YES | |
| 366-51 | Studio Rentals | YES | Studio must be located in CA |
| 366-52 | Electronic Music Package | YES | |
| 368-00 | TITLES/DISSOLVES/WIPES | | |
| 366-56 | Cartage | YES | Within CA |
| 366-64 | Courier Charges | YES | Within CA |
| 366-99 | Fringe Benefits | YES | On qualified labor only; See account #183-00 |
| 368-11 | Titles Designer | YES | Work must be performed in CA |
| 368-12 | Main & End Titles, Title Sequence | YES | |

| Account # | Description | Qualified | Comments |
|---------------|--|-----------|--|
| 368-00 | TITLES/DISSOLVES/WIPES (cont.) | | |
| 368-13 | Textless Backgrounds | NO | |
| 368-14 | Opticals: Fades & Dissolves | YES | Work must be performed in CA |
| 368-23 | Lab Processing | YES | |
| 368-30 | Develop Wedges | YES | Work must be performed in CA |
| 368-31 | Develop Mattes | YES | |
| 368-32 | Daily Work Prints | YES | |
| 368-33 | Raw Stock | YES | Work must be performed in CA |
| 369-00 | PROJECTION | | |
| 369-01 | Projectionist | YES | |
| 369-03 | Independent Screening Room Projectionist | YES | |
| 369-50 | Rentals | YES | |
| 369-51 | Studio Rentals | YES | Studio must be located in CA |
| 369-99 | Fringe Benefits | YES | See account # 183-00 |
| 370-00 | POST PRODUCTION TRAVEL & LIVING | | |
| 370-02 | Post Production Picture Editorial Airfare | YES | |
| 370-04 | Post Production Picture Editorial Hotel | YES | |
| 370-06 | Post Production Picture Editorial Per Diem | YES | |
| 370-08 | Sound Editorial Airfare | YES | |
| 370-10 | Sound Editorial Hotel | YES | |
| 370-12 | Sound Editorial Per Diem | YES | Intrastate Airfare Only |
| 370-14 | Music Editorial Airfare | YES | Lodging and travel expenses within the state. |
| 370-16 | Music Editorial Hotel | YES | Hotel, Motel or corporate housing; no private residences; Taxable and/or Nontaxable Per Diem on Qualified Labor Only |
| 370-18 | Music Editorial Per Diem | YES | |
| 370-20 | Music Airfare | YES | |
| 370-22 | Music Hotel | YES | |
| 370-24 | Music Per Diem | YES | |
| 370-26 | Projectionist Airfare | YES | |
| 370-28 | Projectionist Hotel | YES | |
| 370-30 | Projectionist Per Diem | YES | |
| 370-56 | Other Post-Production Travel & Living | YES | Within CA; Per Diems on Qualified Labor Only |
| OTHER | | | |
| 470-00 | MISCELLANEOUS CHARGES | | |
| 470-02 | Bank Fees (Account, Wire Transfers, Currency Exchange) | NO | |
| 470-03 | California Sales Taxes | YES | |
| 470-05 | Carbon Offset Cert/Tree Planting | NO | Not a qualified expense but good for the planet |
| 470-07 | City Business License | YES | |
| 470-12 | Clearance Coordinator | YES | |
| 470-13 | Community Relations & Film Promotion | NO | |
| 470-14 | Computer/Office Equipment Purchases | YES | 1/5 of purchase price allowed |
| 470-15 | Corporate Tax Return | NO | |
| 470-16 | CPA Expense for Agreed Upon Procedure Report | NO | |
| 470-18 | Dolby, DTS, SDDS License Fees | NO | |
| 470-19 | Harassment Training | NO | |
| 470-20 | MPAA Rating Fee | YES | |
| 470-30 | Online Photo Approval Service | YES | If based in CA |
| 470-32 | Online Purchases | YES | If used in CA |
| 470-33 | Online Shipping | YES | If shipped within the state |
| 470-36 | Petty Cash "P" Card Fees | YES | If issued by CA-based company |
| 470-40 | Post Production Accounting | YES | Does not include Agreed Upon Procedures Report |
| 470-42 | Preview Expenses | NO | e.g., theater rental, audience recruitment, test marketing cost |

| Account # | Description | Qualified | Comments |
|---------------|--|-----------|---|
| 470-00 | MISCELLANEOUS CHARGES (cont.) | | |
| 470-44 | Product Placement Credits | NO | |
| 470-50 | Product Placement Staff | NO | |
| 470-65 | Production Legal Expenses, including Labor Relations | YES | Excludes financing, distribution, or marketing expenses |
| 470-70 | Production Services Company Fees | NO | |
| 470-71 | Property Taxes | NO | |
| 470-72 | Record Retention (Scanning Documents) | YES | |
| 470-73 | Reusable Water Bottles | YES | |
| 470-74 | Safety Advisor, "Green" Advisor | YES | |
| 470-75 | Software Purchases | NO | |
| 470-76 | Solar Power Cells | YES | |
| 470-77 | Studio Charges for Specific Items | YES | All related party transactions subject to review |
| 470-84 | Studio Entertainment | NO | |
| 470-85 | Studio Overhead Allocations | NO | |
| 470-86 | Work Visa Fees | NO | |
| 471-00 | INSURANCE | | |
| 471-01 | Insurance Package | YES | Must be purchased from a CA based broker for work performed in CA, concerning work in CA. |
| 471-03 | General Liability Insurance | YES | |
| 471-04 | Umbrella Policy | YES | |
| 471-05 | Workers' Compensation Insurance | YES | |
| 471-06 | Automobile Liability Insurance | YES | |
| 471-07 | Guild Travel Insurance | YES | |
| 471-08 | Insurance Adjusters | YES | |
| 471-09 | Insurance Auditors | YES | |
| 471-10 | Cast Exams | YES | |
| 471-35 | Miscellaneous Additional Premiums | YES | |
| 471-02 | Errors & Omissions Insurance | NO | |
| 471-08 | Essential Element | NO | |
| 471-11 | Insurance Deductibles | NO | |
| 475-00 | PUBLICITY | | |
| 475-05 | Special Stills Photographer | NO | |
| 475-11 | Publicist | NO | |
| 475-40 | Purchases | NO | |
| 475-41 | Stills Supplies | NO | |
| 475-42 | Stills Lab Expense | NO | |
| 475-43 | Promotional Materials | NO | |
| 475-45 | Box Rental | NO | |
| 475-47 | Car Allowances | NO | |
| 475-50 | Rentals | NO | |
| 475-80 | Publicity Meals and Entertainment | NO | |
| 475-90 | DVD Extras, Trailers, EPK | NO | |
| 475-99 | Fringe Benefits | NO | |
| 480-00 | CONTINGENCY | | |
| 480-01 | Contingency | YES | Up to 10% only on estimated qualifying expenditures in CA |
| 481-00 | COMPLETION BOND | | |
| 481-00 | Completion Bond | YES | Must be purchased from a CA-based Bond Company and included in Total Production Budget; Allowable percentage on qualified spend only. |