



California Film & Television Tax Credit Program 3.0

APPLICATION CHECKLIST

Independent Productions

Carefully review [Guidelines](#), [Budget / Tagging Instructions](#), and [Video Tutorials](#) regarding this list. Applicants should prepare ALL items listed prior to submitting an application. **If your project is selected, all required materials must be uploaded via the online portal within 3 business days.** Applicants who fail to provide the requested documentation will be ineligible.

APPLICATION - PHASE II REQUIRED DOCUMENTS	
<input type="checkbox"/>	<p>1 Qualified Expenditures Budget(s): Must be tagged properly, as indicated in the Budget / Tagging Instructions. DO NOT REMOVE HEADERS. Qualified Expenditure Chart is available on the CFC website. See tips on Page 2.</p> <p><i>Submit in an industry-standard budget program.</i></p>
<input type="checkbox"/>	<p>2 Fringe Benefits Matrix: Download the online template and fill in. Overstatement of fringe rates is NOT allowed.</p> <p><i>Submit as Excel file.</i></p>
<input type="checkbox"/>	<p>3 One-line shooting schedule: Must include scene descriptions. Indicate Shoot, Out of Zone, Hiatus, Holidays, Idle and Travel days that match the shooting script.</p> <p><i>Submit as a PDF file.</i></p>
<input type="checkbox"/>	<p>4 Screenplay: Must <u>include scene numbers</u> that match the shooting schedule.</p> <p><i>Submit as a PDF file.</i></p>
<input type="checkbox"/>	<p>5 Detailed Narrative Statement: Must be on letterhead specifying the jurisdiction where the project will be relocated in absence of the credit, or whether the project is at risk of not being filmed at all. The statement must be signed by an officer or executive of the applicant.</p> <p><i>Submit as a PDF file.</i></p>
<input type="checkbox"/>	<p>6 Proof of Financing: Must include evidence of at least 60% of the financing for the total production budget. Examples: commitment letters, bank or brokerage statements.</p> <p><i>Submit as a PDF file.</i></p>
<input type="checkbox"/>	<p>7 Financial Data Sheet: <i>If available</i>, financial information including but not limited to the most recently produced balance sheets, annual statements of profits and losses, audited or unaudited financial statements, summary budget projections or results.</p> <p><i>Submit as a PDF file.</i></p>
<input type="checkbox"/>	<p>8 List of Partners: Must include names of</p> <ol style="list-style-type: none">1) all partners in the partnership or2) all members of a limited liability company classified as a partnership NOT publicly traded for California income tax purposes. <p><i>Submit as a PDF file.</i></p>



APPLICATION - PHASE II REQUIRED DOCUMENTS	
<input type="checkbox"/> 9	Unlawful Harassment Policy: Provide your written policy against unlawful harassment which includes procedures for reporting and investigating harassment claims. Must include how policy will be distributed to employees and include education training resources and remedies available. <i>Submit as a PDF file.</i>
<input type="checkbox"/> 10	Diversity Initiative: Provide a copy of your initiatives and programs to increase the representation of women and minorities; including a description of what the program is designed to accomplish and information about how the programs are publicized to interested parties. This requirement is waived for independent films with qualified expenditures of ten million dollars (\$10,000,000) or less. <i>Submit as a PDF file.</i>

APPLICATION TIPS

Carefully review [Budget / Tagging Instructions](#), [Qualified Expenditure Chart](#), and [Video Tutorials](#)

TOPIC / ISSUE	INSTRUCTIONS / COMMENTS
PORTAL CONTACTS	
Portal Contacts	Must specifically include contact for budget/schedule questions.
BUDGET	
Headers	Must include headers to indicate job position or type of expenditure.
Groups Setup	Default status for non-grouped detail lines - EXCLUDE. Status if there is a Group status conflict - EXCLUDE. Fringe amounts in Group totals - INCLUDE.
Fringes Setup	Do not include Federal Fringes. Combined Fringes must be detailed on the Fringe Matrix.
Globals Setup	Do not include any expenditures prior to CAL issuance date.
Budget - Fringes	Must fill out Fringe Benefits Matrix and indicate individual fringe amounts; aggregate fringe totals in budget must match matrix.
Background Performers Casting Fee	Do not include in fringes - insert in budget as % of costs tagged QE. Acceptable rates 10% – 12%.
Additional Units	Splinter / 2nd Units / Tests: unless detailed, split 80%QW; 20%QE.
Construction	Unless detailed, split 70% QW; 30%QE.
Construction Strike	Unless detailed, split 90% QW; 10% QE.
Music Scoring	Unless detailed, split 70% QW; 30%QE.
CAL Issuance Date	Do not include any expenditures or salaries (including box/car rentals) prior to CAL issuance date.
3rd Party or Direct Hire	For costs such as security, sound editorial, etc. - must indicate direct hire or will be tagged QE.
Insurance	Indicate E&O costs as NQ.
Contingency	If not included as contractual item in budget, will not be included in budget total.
Bond Fee	If not included as contractual item in budget, will not be included in budget total.