



California Film & Television Tax Credit Program 2.0

APPLICATION BUDGET / SCHEDULE TIPS & 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.**

BUDGET / SCHEDULE TIPS

| 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. |
| Setup Groups | Default status for non-grouped detail lines - EXCLUDE. |
| | Status if there is a Group status conflict - EXCLUDE. |
| | Fringe amounts in Group totals - INCLUDE. |
| Budget - Fringes | Must fill out Fringe Matrix and indicate individual fringe amounts; aggregate fringe totals in budget must match matrix. |
| Extras Casting Fee | Do not include in fringes - insert in budget as % of costs; tag QE. |
| Additional Units | Splinter/2nd Units: unless detailed, split 80%QW; 20%QE. |
| Car Allowances | Car allowances should be tagged QW; box rentals QE. |
| Mileage | Reimbursement or payments for miles for extras & crew - QE. |
| Construction | Unless detailed, split 70% QW; 30%QE. |
| Construction Strike | Unless detailed, split 90% QW; 10% QE. |
| CAL Issuance Date | Do not include any expenditures or salaries (including box/car rentals) prior to CAL issuance date. |
| Contingency | If not included as contractual item in budget, will not be included in budget total. |
| 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. |
| SCHEDULE | |
| Days | Shoot, Hiatus, Holidays, Travel, Facility, & Out of Zone days must all be indicated and match budget. |
| Layout | One-Liner or in the form of a calendar - listing dates is not acceptable. |



APPLICATION CHECKLIST

Independent Productions

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Applicants who fail to provide the requested documentation will be ineligible.

PHASE II REQUIRED DOCUMENTS

| | | |
|--------------------------|----------|---|
| <input type="checkbox"/> | 1 | Qualified Expenditures Budget(s): Must be tagged properly, as indicated in the Budget/Tagging Instructions . DO NOT REMOVE HEADERS. <i>Submit in an industry-standard budget program.</i> |
| <input type="checkbox"/> | 2 | Fringe Matrix: Download the online template and fill in. Overstatement of fringe rates is NOT allowed. <i>Submit as Excel file.</i> |
| <input type="checkbox"/> | 3 | One-line shooting schedule: Must include scene descriptions. Indicate out-of-zone, production facility days, holidays and hiatus days, if applicable. For TV series, must be in a production calendar format. <i>Submit as a PDF file.</i> |
| <input type="checkbox"/> | 4 | Screenplay: Must include scene numbers. <i>Submit as a PDF file.</i> |
| <input type="checkbox"/> | 5 | 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. <i>Submit as a PDF file.</i> |
| <input type="checkbox"/> | 6 | 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. <i>Submit as a PDF file.</i> |
| <input type="checkbox"/> | 7 | List of Partners: Must include names of 1) all partners in a partnership or 2) all members of a limited liability company classified as a partnership NOT publicly traded for California income tax purposes. <i>Submit as a PDF file.</i> |
| <input type="checkbox"/> | 8 | 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. <i>Submit as a PDF file.</i> |