

# CALIFORNIA CHART OF ACCOUNTS

## CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 2.0 CALs issued prior to July 1, 2016

### NON-INDEPENDENT PROJECTS with partial or total Out of Zone Principal Photography (except Relocating Series – 1<sup>st</sup> Season)

Revised May 2017

The chart below is intended as a helpful guide. Qualified Expenditures are for pre-production, production, and post-production – not for development, marketing, publicity, or distribution. Please read Budget Tagging and Tracking Tips before budgeting your project.

Qualified expenditures qualify for tax credits. In order for purchases and rentals to qualify, they must be purchased and/or rented and used in the state. In order for wages to qualify, all services must be performed in the state.

#### 5% UPLIFT TAGGING:

- Visual Effects (**VU**) and Music Scoring & Track Recording (**MU**) expenditures that qualify for the 5% additional tax credit are indicated in GREEN. VFX (**VU**) expenditures indicated in GREEN also qualify for jobs ratio bonus points.
- “Outside the Zone” (OZ) expenditures include prep, shoot, and strike periods only – as long as they are incurred Outside the Zone and related to Principal Photography (PP) and/or Reshoots. (Does not apply to 2<sup>nd</sup> Unit / VFX / Stunt Units).
  - WAGES: All wage related budget lines for outside the zone (OZ) labor should be tagged (**ZW**) **in addition to** (QW).
  - NON-WAGE EXPENDITURES: OZ Qualified Non-wage Expenditures are calculated by subtracting your Post Production, Insurance and Legal Costs (**PST**) from your (**QE**) group and pro-rating by the number of PP days in relation to total PP days. All qualified costs in those categories must also be tagged (**PST**).
  - OPTIONAL: Once prep begins, OZ total consumables (e.g. gas, hotel rooms) may be tracked with **ZC**. **ZC** expenditures will not be prorated; applicants will get 100% of the cost toward tax credits. A list of total consumables can be found in the Guidelines – Appendix A (**ZC** are not factored into the initial tax credit estimation).
- See Guidelines with respect to all expenditures eligible for 5% uplift.

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not-Qualified

VU = Visual Effects Uplift

MU = Music Uplift

ZW = Out of Zone Wages

PST = Post Production, Insurance and Legal

Acct #	Description	In Zone	Out of Zone	Comments
<b>ABOVE THE LINE</b>				
<b>101-00</b>	<b>STORY &amp; RIGHTS</b>			
101-01	Story Rights - Purchase	NQ	NQ	
101-02	Acquisition Expenses	NQ	NQ	
101-06	Title Report	QE	QE	If work performed in CA

Acct #	Description	In Zone	Out of Zone	Comments
<b>101-00</b>	<b>STORY &amp; RIGHTS (Cont.)</b>			
101-08	Copyright Fee	NQ	NQ	
<b>102-00</b>	<b>WRITING</b>			
102-01	Writers	NQ	NQ	
102-03	Editor and Consultants	NQ	NQ	
102-05	Research	QE	QE	
102-06	Script Timing	QE	QE	QW or (QW, ZW) if paid directly through payroll.
102-07	Secretaries	QW	QW, ZW	
102-08	Script Duplication	QE	QE	
102-18	Script Clearance Research	QE	QE	
102-19	Clearance Fees	QE	QE	If paid to a CA company.
102-20	Clearance License Fees	NQ	NQ	
102-25	WGA Registration Fee	NQ	NQ	
102-40	Materials & Supplies	QE	QE	
102-45	Box Rentals – Writers	NQ	NQ	
102-45	Box Rentals - Staff	QE	QE	On qualified labor only.
102-50	Rentals	QE	QE	
102-75	Car / Mileage Allowances – Writers	NQ	NQ	
102-75	Car / Mileage Allowances – Staff	QW	QW, ZW	On qualified labor only.
102-80	Writer Entertainment & Meals	QE	QE	
102-85	Script Publication Fee (Features)	NQ	NQ	Paid to writer.
102-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see account #183-00.
<b>104-00</b>	<b>PRODUCER &amp; STAFF</b>			
104-01	Producer	NQ	NQ	
104-02	Executive Producer	NQ	NQ	
104-03	Line Producer	NQ	NQ	
104-04	Associate Producers	NQ	NQ	
104-07	Producer Secretaries	QW	QW, ZW	
104-08	Producer Assistants	QW	QW, ZW	
104-40	Purchases and Supplies	QE	QE	
104-45	Box Rentals – Producers	NQ	NQ	
104-45	Box Rentals – Staff	QE	QE	On qualified labor only.
104-47	Car / Mileage Allowances – Producers	NQ	NQ	
104-47	Car / Mileage Allowances - Staff	QW	QW, ZW	On qualified labor only.
104-50	Rentals	QE	QE	
104-80	Producer Entertainment and Meals	QE	QE	
104-90	Producer Overhead Charge	NQ	NQ	
104-95	Wrap Party/Crew & Cast Gifts	NQ	NQ	
104-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.

Acct #	Description	In Zone	Out of Zone	Comments
<b>105-00</b>	<b>DIRECTOR &amp; STAFF</b>			
105-01	Director	NQ	NQ	
105-02	Second Unit Director	NQ	NQ	
105-03	Dialogue Coach, Acting Coach	QW	QW, ZW	
105-04	Choreographer	QW	QW, ZW	Off camera work only.
105-05	Technical Advisor	QW	QW, ZW	
105-07	Director's Secretary	QW	QW, ZW	
105-08	Director's Assistant	QW	QW, ZW	
105-40	Purchases and Supplies	QE	QE	
105-45	Box Rentals – Director(s)	NQ	NQ	
105-45	Box Rentals – Staff	QE	QE	On qualified labor only.
105-47	Car / Mileage Allowances – Director(s)	NQ	NQ	
105-47	Car / Mileage Allowances – Staff	QW	QW, ZW	On qualified labor only.
105-50	Rentals	QE	QE	
105-60	Miscellaneous Director's Costs	QE	QE	
105-80	Directors' Entertainment and Meals	QE	QE	
105-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>106-00</b>	<b>PRINCIPAL CAST</b>			
106-01	Cast/Voices/Singers	NQ	NQ	
106-03	Cast Guardian	QW	QW, ZW	Per diem Only.
106-09	Sideline Musicians	QW	QW, ZW	Must be paid through extras voucher.
106-15	Teacher/Welfare Worker	QW	QW, ZW	
106-20	Casting Director	QW	QW	For work performed in CA
106-21	Casting Assistants	QW	QW	
106-40	Purchases and Supplies	QE	QE	
106-45	Teachers' Box Rentals	QE	QE	
106-47	Car / Mileage Allowances – Cast	NQ	NQ	
106-47	Car / Mileage Allowances – Staff	QW	QW, ZW	On qualified labor only.
106-50	Rentals	QE	QE	
106-55	Wardrobe Allowance, Meal Penalties	NQ	NQ	
106-60	Principal Cast Expenses	QE	QE	Itemized with proof of payment by production company.
106-65	Cast Gifts	NQ	NQ	
106-80	Cast Entertainment and Meals	QE	QE	
106-99	Fringe Benefits	QW	QW	On qualified labor only; see Acct 183.
<b>107-00</b>	<b>SUPPORTING CAST</b>			
107-01	Supporting Cast/Day Players	NQ	NQ	
107-03	Puppet Captain	QW	QW, ZW	Off-camera work only.
107-04	Puppeteers	NQ	NQ	
107-40	Purchases and Supplies	QE	QE	

Acct #	Description	In Zone	Out of Zone	Comments
<b>107-00</b>	<b>SUPPORTING CAST (Cont.)</b>			
107-45	Box Rentals – Cast	NQ	NQ	
107-45	Box Rentals – Staff	QE	QE	On qualified labor only
107-47	Car / Mileage Allowances - Cast	NQ	NQ	
107-47	Car / Mileage Allowances - Staff	QW	QW, ZW	On qualified labor only
107-50	Rentals	QE	QE	
107-55	Wardrobe Allowance, Meal Penalties	NQ	NQ	
107-63	Loop Group	NQ	NQ	
107-65	Supporting Cast Gifts	NQ	NQ	
107-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>108-00</b>	<b>STUNTS</b>			
108-01	Stunt Coordinator	QW	QW, ZW	Off-camera work days only.
108-02	Stunt Performers/Doubles	NQ	NQ	Includes rehearsals.
108-03	Stunt Riggers/Safeties	QW	QW, ZW	Off-camera work days only.
108-09	Overtime	QW	QW, ZW	Off-camera work days only.
108-10	Stunt Adjustments	NQ	NQ	
108-40	Stunt Equipment/Rigging Supplies	QE	QE	
108-42	Stunt Equipment/Rigging Rentals	QE	QE	
108-43	Safety Advisors	QE	QE	
108-45	Box Rentals	QE	QE	On qualified labor only.
108-47	Car / Mileage Allowances	QW	QW, ZW	Qualified labor for off-camera work days only.
108-55	Wardrobe Allowance, Meal Penalties	NQ	NQ	
108-99	Fringe Benefits	QW	QW	On qualified labor only; see Acct 183.
<b>109-00</b>	<b>REHEARSALS</b>			
109-01	Non-Cast Readers	QW	QW, ZW	
109-15	Cast Stand Ins	QW	QW, ZW	
109-40	Purchases and Supplies	QE	QE	
109-47	SAG Mileage Allowance	NQ	NQ	
109-50	Rentals (Rehearsal Space, etc.)	QE	QE	
109-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>110-00</b>	<b>ABOVE-THE-LINE TRAVEL &amp; LIVING</b>			
110-01	Above The Line Airfare	QE	QE	Intrastate travel only. Must be purchased from a CA vendor.
110-09	Studio Executives Airfare	NQ	NQ	
110-11	Above the Line Housing	QE	QE	CA hotel or corporate housing only; no private residences or Air BnB.
110-19	Studio Executives Housing & Per Diem	NQ	NQ	
110-21	Above The Line Per Diem – Cast	NQ	NQ	

Acct #	Description	In Zone	Out of Zone	Comments
<b>110-00</b>	<b>ABOVE-THE-LINE TRAVEL &amp; LIVING (Cont.)</b>			
110-25	Travel Day Salaries- intrastate	QW	QW, ZW	On qualified labor only.
110-26	Travel Day Salaries - into and out of CA	NQ	NQ	
110-27	Above The Line Per Diem – Stunts	QW	QW, ZW	On qualified labor; off camera days only.
110-28	Above The Line Per Diem – Staff	QW	QW, ZW	On qualified labor only.
110-30	Luggage Fees	QE	QE	On qualified labor only; intrastate travel only.
110-31	Travel Agent Fees/Taxes	QE	QE	CA travel agency; intrastate travel only.
110-35	Ground Transportation	QE	QE	On qualified labor only.
110-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>PRODUCTION</b>				
<b>111-00</b>	<b>EXTRAS</b>			
111-01	Guild Extras	QW	QW, ZW	
111-02	Waiver/Non-Union Extras	QW	QW, ZW	
111-03	Stand-Ins	QW	QW, ZW	
111-04	Special Ability Extras, Photo doubles	QW	QW, ZW	Includes singers & choir, sideline musicians, dancers.
111-05	SAG Adjustments	QW	QW, ZW	Does not include upgrades to performers.
111-06	Pre-Production Interviews and Fittings	QW	QW, ZW	
111-07	Precision Drivers	QW	QW, ZW	
111-08	Dancers	QW	QW, ZW	If paid on an extras voucher.
111-09	Sideline Musicians	QW	QW, ZW	
111-15	Teachers/Welfare Workers	QW	QW, ZW	
111-20	Extras Casting Director	QW	QW, ZW	For CA casting duties only.
111-21	Extras Casting Assistant	QW	QW, ZW	For CA casting duties only.
111-40	Purchases and Supplies	QE	QE	
111-45	Teachers Box Rentals	QE	QE	
111-46	Atmosphere Cars	QW	QW, ZW	If paid to qualified labor through payroll company as car allowance.
111-47	Car / Mileage Allowances	QW	QW, ZW	
111-50	Extras Casting Rentals	QE	QE	
111-55	Wardrobe Allowance	QW	QW, ZW	On qualified labor only.
111-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>112-00</b>	<b>PRODUCTION STAFF</b>			
112-01	Production Manager	QW	QW, ZW	\$100,000 cap (plus qualified fringe & box Rentals) if also receiving a producer credit.
112-02	First Assistant Director	QW	QW, ZW	
112-03	Key Second Assistant Director	QW	QW, ZW	

Acct #	Description	In Zone	Out of Zone	Comments
<b>112-00</b>	<b>PRODUCTION STAFF (Cont.)</b>			
112-04	Other BTL DGA Staff	QW	QW, ZW	
112-05	Production Supervisor	QW	QW, ZW	\$100,000 cap (plus qualified fringe & box Rentals) if also receiving a producer credit.
112-06	Script Supervisor	QW	QW, ZW	
112-07	Production Coordinator	QW	QW, ZW	
112-08	Assistant Production Coordinator	QW	QW, ZW	
112-09	Production Secretaries	QW	QW, ZW	
112-10	Technical Advisor/Consultants/Interpreter	QW	QW, ZW	
112-11	Production Assistants	QW	QW, ZW	
112-12	Location Manager	QW	QW, ZW	
112-13	Assistant Location Manager	QW	QW, ZW	
112-14	Location Scouts	QW	QW, ZW	
112-16	Production Accountant	QW	QW, ZW	
112-19	Assistant Production Accountants	QW	QW, ZW	
112-20	Construction Accountant	QW	QW, ZW	
112-21	Payroll Accountant	QW	QW, ZW	
112-35	Miscellaneous Prep/Board/Budget	QW	QW, ZW	If in CA after issuance of Credit Allocation Letter.
112-40	Purchases and Supplies	QE	QE	
112-45	Box Rentals	QE	QE	
112-47	Car / Mileage Allowances	QW	QW, ZW	
112-50	Rentals	QE	QE	
112-75	On set Synchronize Subscription	QE	QE	
112-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>114-00</b>	<b>ART DEPARTMENT</b>			
114-01	Production Designer	QW	QW, ZW	
114-02	Art Director	QW	QW, ZW	
114-03	Assistant Art Director	QW	QW, ZW	
114-04	Set Designers	QW	QW, ZW	
114-05	Sketch/Storyboard Artists	QW	QW, ZW	
114-06	Set Model Builders	QW	QW, ZW	
114-07	Art Department Coordinator	QW	QW, ZW	
114-08	Other Art Department Labor	QW	QW, ZW	
114-11	Construction Coordinator	QW	QW, ZW	
114-12	Construction Carpentry Foreman	QW	QW, ZW	
114-13	Construction Paint Foreman	QW	QW, ZW	
114-14	Grip/Labor Foreman	QW	QW, ZW	
114-15	Construction First Aid	QW	QW, ZW	
114-40	Purchases and Supplies	QE	QE	
114-45	Box Rentals	QE	QE	
114-47	Car / Mileage Allowances	QW	QW, ZW	

Acct #	Description	In Zone	Out of Zone	Comments
<b>114-00</b>	<b>ART DEPARTMENT (Cont.)</b>			
114-50	Rentals	QE	QE	
114-60	Loss and Damages	QE	QE	
114-70	Blue Printing	QE	QE	
114-71	Stock Units/Backings	QE	QE	
114-72	Processing	QE	QE	
114-73	Research Materials	QE	QE	
114-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>115-00</b>	<b>SET CONSTRUCTION</b>			
115-01	Set Construction Labor	QW	QW, ZW	If not detailed, maximum Set Construction cost split is 70% labor / 30% materials.
115-02	Set Construction Materials Purchase & Rentals	QE	QE	
115-03	Set Striking Labor	QW	QW, ZW	
115-04	Set Striking Materials Purchase and Rentals	QE	QE	
115-10	Fold and Hold Sets	QE	QE	
115-45	Box Rentals	QE	QE	
115-47	Car / Mileage Allowances	QW	QW, ZW	
115-50	Rentals	QE	QE	
115-70	Mill Costs	QE	QE	
115-83	Strike - General	QE	QE	
115-85	Miscellaneous Set Labor	QE	QE	
115-86	Lighting Platforms	QE	QE	
115-90	Backings Rentals/Purchase	QE	QE	
115-92	General Start-Up Expenses	QE	QE	
115-93	Scaffolding Rentals	QE	QE	
115-94	Greens	QE	QE	
115-95	Trash Disposal	QE	QE	
115-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>116-00</b>	<b>GRIP/SET OPERATIONS</b>			
116-01	Key Grip	QW	QW, ZW	
116-02	Best Boy Grip	QW	QW, ZW	
116-03	Company Grips	QW	QW, ZW	
116-04	Dolly Grips	QW	QW, ZW	
116-05	Crane Grips	QW	QW, ZW	
116-07	Additional Grip Labor	QW	QW, ZW	
116-08	Rigging and Striking Grips	QW	QW, ZW	
116-09	Stand By Painters	QW	QW, ZW	
116-10	Greensperson	QW	QW, ZW	
116-11	Craft Service	QW	QW, ZW	
116-12	Stand By Carpenters	QW	QW, ZW	
116-15	Set First Aid	QW	QW, ZW	

Acct #	Description	In Zone	Out of Zone	Comments
<b>116-00</b>	<b>GRIP/SET OPERATIONS (Cont.)</b>			
116-17	Set Watchperson / Security	QE	QE	QW if paid directly to the individual.
116-40	Purchases and Supplies	QE	QE	
116-45	Box Rentals	QE	QE	
116-47	Car / Mileage Allowances	QW	QW, ZW	
116-50	Rentals	QE	QE	
116-51	Grip Package	QE	QE	
116-52	Additional Equipment	QE	QE	
116-53	Rigging Package	QE	QE	
116-60	Loss and Damages	QE	QE	
116-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>118-00</b>	<b>CAMERA</b>			
118-01	Director of Photography	QW	QW, ZW	
118-02	Camera Operator	QW	QW, ZW	
118-03	First Assistant Camera Operator	QW	QW, ZW	
118-04	Second Assistant Camera Operator	QW	QW, ZW	
118-05	Loaders	QW	QW, ZW	
118-06	Still Photographer	QW	QW, ZW	
118-07	Additional Camera Crew (includes D.I.T.)	QW	QW, ZW	
118-08	Steadicam Operator	QW	QW, ZW	
118-09	Steadicam Assistant	QW	QW, ZW	
118-40	Purchases and Supplies	QE	QE	
118-41	Helmet Camera Purchase	QE	QE	Subject to digital asset reduction.
118-45	Box Rentals	QE	QE	
118-47	Car / Mileage Allowances	QW	QW, ZW	
118-50	Rentals	QE	QE	
118-51	Camera Package	QE	QE	
118-60	Loss and Damages	QE	QE	
118-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>119-00</b>	<b>PRODUCTION SOUND</b>			
119-01	Mixer	QW	QW, ZW	
119-02	Boom Operator	QW	QW, ZW	
119-03	Cablepersons	QW	QW, ZW	
119-04	Special Boom Operator	QW	QW, ZW	
119-05	Audio Playback Operator	QW	QW, ZW	
119-06	Audio Playback Assistant	QW	QW, ZW	
119-07	Additional Audio Crew	QW	QW, ZW	
119-40	Purchases and Supplies	QE	QE	
119-45	Box Rentals	QE	QE	
119-47	Car / Mileage Allowances	QW	QW, ZW	
119-50	Rentals	QE	QE	

Acct #	Description	In Zone	Out of Zone	Comments
<b>119-00</b>	<b>PRODUCTION SOUND (Cont.)</b>			
119-51	Walkie Talkies	QE	QE	
119-52	Sound Package	QE	QE	
119-60	Loss and Damages	QE	QE	
119-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>120-00</b>	<b>ELECTRICAL/SET LIGHTING</b>			
120-01	Gaffer/Chief Lighting Technician	QW	QW, ZW	
120-02	Best Boy Electrician	QW	QW, ZW	
120-03	Lamp Operators	QW	QW, ZW	
120-04	Generator Operator and Assistants	QW	QW, ZW	
120-05	Electrician Local 40	QW	QW, ZW	
120-07	Additional Lamp Operators	QW	QW, ZW	
120-08	Rigging and Striking Electricians	QW	QW, ZW	
120-09	Special Equipment Operator	QW	QW, ZW	
120-12	Electric Current Tie-Ins	QE	QE	
120-13	Current	QE	QE	
120-40	Purchases and Supplies	QE	QE	
120-41	Globes, Gels and Carbons	QE	QE	
120-45	Box Rentals	QE	QE	
120-47	Car / Mileage Allowances	QW	QW, ZW	
120-50	Rentals	QE	QE	
120-51	Electric Package	QE	QE	
120-52	Stage Package	QE	QE	
120-53	Rigging Package	QE	QE	
120-54	Specialty Lighting	QE	QE	
120-55	Generator Rentals	QE	QE	
120-56	Cable Package	QE	QE	
120-60	Loss and Damages	QE	QE	
120-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>121-00</b>	<b>SPECIAL EFFECTS</b>			
121-01	SPFX Coordinator	QW	QW, ZW	
121-02	SPFX Foreman	QW	QW, ZW	
121-03	SPFX Assistants	QW	QW, ZW	
121-07	Additional SPFX Labor	QW	QW, ZW	
121-08	SPFX Rigging and Striking	QW	QW, ZW	
121-09	SPFX Manufacturing - Labor and Materials	QE	QE	
121-40	Purchases and Supplies	QE	QE	
121-45	Box Rentals	QE	QE	
121-47	Car / Mileage Allowances	QW	QW, ZW	
121-50	Rentals	QE	QE	
121-60	Loss and Damages	QE	QE	

Acct #	Description	In Zone	Out of Zone	Comments
<b>121-00</b>	<b>SPECIAL EFFECTS (Cont.)</b>			
121-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>122-00</b>	<b>CREATURE/MECHANICAL EFFECTS</b>			
122-01	C/M Effects Coordinator	QW	QW, ZW	
122-02	C/M Effects Foreman	QW	QW, ZW	
122-03	C/M Effects Assistants	QW	QW, ZW	
122-07	Additional C/M Effects Labor	QW	QW, ZW	
122-08	C/M Rigging and Striking	QW	QW, ZW	
122-09	C/M Manufacturing - Labor	QW	QW, ZW	
122-09	C/M Manufacturing Materials	QE	QE	
122-40	Purchases and Supplies	QE	QE	
122-45	Box Rentals	QE	QE	
122-47	Car / Mileage Allowances	QW	QW	
122-50	Rentals	QE	QE	
122-60	Loss and Damages	QE	QE	
122-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>123-00</b>	<b>SET DRESSING</b>			
123-01	Set Decorator	QW	QW, ZW	
123-02	On Set Dressers	QW	QW, ZW	
123-03	Leadperson	QW	QW, ZW	
123-04	Buyers	QW	QW, ZW	
123-05	Swing Gang	QW	QW, ZW	
123-06	Additional Swing Labor	QW	QW, ZW	
123-09	Set Dressing Manufacturing/Labor	QW	QW, ZW	
123-10	Electrical Fixture Manufacturing/Labor	QW	QW, ZW	
123-11	Set Dressing – Electronic Purchases	QE	QE	Subject to digital asset reduction.
123-40	Purchases and Supplies	QE	QE	
123-41	Draperies/Carpet	QE	QE	
123-45	Box Rentals	QE	QE	
123-47	Car / Mileage Allowances	QW	QW, ZW	
123-50	Rentals	QE	QE	
123-60	Loss and Damages	QE	QE	
123-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>124-00</b>	<b>ANIMALS &amp; HANDLERS</b>			
124-01	Head Wrangler/Gang Boss	QW	QW, ZW	If paid directly; otherwise QE.
124-02	Wranglers	QW	QW, ZW	
124-03	Ramrods	QW	QW, ZW	
124-04	Wild Animal Trainer/Handler	QW	QW, ZW	
124-05	Domestic Animal Trainer/Handler	QW	QW, ZW	
124-06	Veterinarian	QW	QW, ZW	

Acct #	Description	In Zone	Out of Zone	Comments
<b>124-00</b>	<b>ANIMALS &amp; HANDLERS (Cont.)</b>			
124-07	Additional Trainers/Handlers	QW	QW, ZW	If paid directly; otherwise QE.
124-40	Purchases and Supplies	QE	QE	
124-41	Animal Purchases	QE	QE	
124-45	Box Rentals	QE	QE	
124-47	Car / Mileage Allowances	QW	QW, ZW	
124-50	Rentals	QE	QE	
124-51	Animal Rentals	QE	QE	
124-55	Animal Transportation, Feeding & Stabling	QE	QE	Transportation within CA.
124-60	Loss and Damages	QE	QE	
124-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>125-00</b>	<b>WARDROBE</b>			
125-01	Costume Designers	QW	QW, ZW	
125-02	Assistant Costume Designer	QW	QW, ZW	
125-03	Costume Supervisor	QW	QW, ZW	
125-04	Key Costumers	QW	QW, ZW	
125-05	Costumers	QW	QW, ZW	
125-06	Wardrobe Assistants	QW	QW, ZW	
125-07	Costume Sketch Artist	QW	QW, ZW	
125-08	Additional Wardrobe Assistants	QW	QW, ZW	
125-09	Seamstress/Tailor	QW	QW, ZW	QE if paid to outside vendor.
125-10	Manufacturing Labor	QW	QW, ZW	
125-15	Outside Alterations	QE	QE	
125-19	Restocking Fee	QE	QE	
125-20	Wardrobe Cleaning and Dyeing	QE	QE	
125-40	Purchases and Supplies	QE	QE	
125-41	Washing Machine & Dryer	QE	QE	
125-45	Box Rentals	QE	QE	
125-47	Car / Mileage Allowances	QW	QW, ZW	
125-51	Wardrobe Rentals	QE	QE	
125-52	Shop Rentals	QE	QE	
125-60	Loss and Damages	QE	QE	
125-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>127-00</b>	<b>MAKEUP &amp; HAIRDRESSING</b>			
127-01	Key Makeup Artists	QW	QW, ZW	
127-02	Makeup Artists	QW	QW, ZW	
127-05	Body Makeup Artists	QW	QW, ZW	
127-07	Additional Makeup Artists	QW	QW, ZW	
127-11	Key Hairstylists	QW	QW, ZW	
127-12	Hairstylists	QW	QW, ZW	
127-17	Additional Hairstylists	QW	QW, ZW	
127-21	Key Prosthetic Makeup Artist	QW	QW, ZW	If paid directly; otherwise QE.

Acct #	Description	In Zone	Out of Zone	Comments
<b>127-00</b>	<b>MAKEUP &amp; HAIRDRESSING (Cont.)</b>			
127-22	Prosthetic Makeup Artist	QW	QW, ZW	If paid directly; otherwise QE.
127-27	Additional Prosthetic Makeup Artists	QW	QW, ZW	
127-40	Purchases and Supplies	QE	QE	
127-41	Wigs Purchase/Rentals	QE	QE	
127-45	Box Rentals	QE	QE	
127-47	Car / Mileage Allowances	QW	QW	
127-50	Rentals	QE	QE	
127-60	Loss and Damages	QE	QE	
127-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>128-00</b>	<b>VIDEO PLAYBACK AND ASSIST</b>			
128-01	Video Assist Operator	QW	QW, ZW	
128-03	Playback Operator	QW	QW, ZW	
128-04	Playback Assistant	QW	QW, ZW	
128-07	Miscellaneous Video Labor	QW	QW, ZW	If paid directly; otherwise QE.
128-40	Purchases and Supplies	QE	QE	
128-41	Video Transfers	QE	QE	
128-45	Box Rentals	QE	QE	
128-47	Car / Mileage Allowances	QW	QW, ZW	
128-50	Rentals	QE	QE	
128-51	Video Assist Package	QE	QE	
128-60	Loss and Damages	QE	QE	
128-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>131-00</b>	<b>PROPERTY DEPARTMENT</b>			
131-01	Propmaster	QW	QW, ZW	
131-02	Assistant Propmaster	QW	QW, ZW	
131-03	Second Assistant Propmaster	QW	QW, ZW	
131-05	Weapons Handler	QW	QW, ZW	
131-07	Additional Property Persons	QW	QW, ZW	
131-08	Food Stylist	QW	QW, ZW	
131-09	Prop Manufacturing Labor	QW	QW, ZW	Labor must be in CA; QE if not paid directly.
131-09	Prop Manufacturing Materials	QE	QE	
131-40	Purchases and Supplies	QE	QE	
131-42	Props – Electronic	QE	QE	Subject to digital asset reduction.
131-45	Box Rentals	QE	QE	
131-47	Car / Mileage Allowances	QW	QW	
131-50	Rentals	QE	QE	
131-60	Loss and Damages	QE	QE	
131-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.

Acct #	Description	In Zone	Out of Zone	Comments
<b>135-00</b>	<b>ACTION PROPS AND PICTURE VEHICLES</b>			
135-01	Picture Vehicle Coordinator	QW	QW, ZW	
135-02	Assistant Picture Vehicle Coordinator	QW	QW, ZW	
135-05	Mechanic/Automobile Service Person	QW	QW, ZW	
135-09	Vehicle Prop Manufacture	QW	QW, ZW	
135-40	Automobile Purchases and Supplies	QE	QE	
135-41	Aircraft Purchases and Supplies	QE	QE	
135-42	Boat/Watercraft Purchases and Supplies	QE	QE	
135-43	Train/Railroad Purchases and Supplies	QE	QE	
135-44	Stage Coach / Wagon Purchases & Supplies	QE	QE	
135-45	Box Rentals	QE	QE	
135-47	Car / Mileage Allowances	QW	QW, ZW	
135-50	Automobile Rentals	QE	QE	
135-51	Aircraft Rentals	QE	QE	
135-52	Boat/Watercraft Rentals	QE	QE	
135-53	Train/Railroad Rentals	QE	QE	
135-54	Misc. Rentals	QE	QE	
135-60	Loss and Damages	QE	QE	
135-61	Vehicle Repair/Restoration/Maintenance	QE	QE	
135-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>140-00</b>	<b>PRODUCTION MEDIA, STOCK &amp; LAB</b>			
140-17	Raw Stock	QE	QE	Deduct rebates, including studio usage rebates.
140-18	Negative Developing	QE	QE	
140-19	Printing	QE	QE	
140-20	Daily Film to Media Transfers/Conversions	QE	QE	
140-22	HD-Cam	QE	QE	
140-32	Videotape/Hard Drives/Digital Cards	QE	QE	Subject to digital asset reduction.
140-40	Raid Drives	QE	QE	Not subject to asset reduction.
140-63	Sound Transfers	QE	QE	
140-65	Polaroid	QE	QE	
140-66	Still Film/HD Stills Expense	QE	QE	Only for production purposes - not publicity.
<b>141-00</b>	<b>SECOND UNIT</b>			
141-##	All Categories	Same as 1 <sup>st</sup> Unit	Same as 1 <sup>st</sup> Unit	Uplifts for PP Days wages and spend also apply.
<b>142-00</b>	<b>ADDITIONAL UNITS</b>			
142-##	All Categories	Same as 1 <sup>st</sup> Unit	Same as 1 <sup>st</sup> Unit	Uplifts for PP Days wages and spend also apply.
<b>144-00</b>	<b>TESTS</b>			
144-##	All Categories	Same as 1 <sup>st</sup> Unit	Same as 1 <sup>st</sup> Unit	Uplifts for PP Days wages and spend also apply.

Acct #	Description	In Zone	Out of Zone	Comments
<b>147-00</b>	<b>TRANSPORTATION</b>			
147-01	Transportation Coordinator	QW	QW, ZW	
147-02	Transportation Captain	QW	QW, ZW	
147-03	Transportation Co-Captain	QW	QW, ZW	
147-04	Dispatcher	QW	QW, ZW	
147-##	Drivers	QW	QW, ZW	
147-##	Vehicles, Equipment	QE	QE	
147-40	Gasoline & Oil	QE	QE	
147-41	Maintenance & Supplies	QE	QE	
147-42	Permits/Tolls/Parking/Etc.	QE	QE	Within CA.
147-43	Traffic and Parking Fines	NQ	NQ	
147-44	Messengers	QE	QE	
147-45	Driver Meal Allowances	QW	QW, ZW	
147-46	Limousines & Taxis	QE	QE	
147-47	Car / Mileage Allowances	QW	QW, ZW	Within CA for qualified labor only.
147-48	Self-Drive Vehicle Rentals	QE	QE	
147-49	Drop Loads	QE	QE	Intrastate.
147-50	D.O.T. Filings	QE	QE	
147-60	Loss and Damages	QE	QE	
147-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>150-00</b>	<b>LOCATION AND OFFICE EXPENSES</b>			
150-01	Survey Costs - Air Fares	QE	QE	Intrastate travel only. Must be purchased from a CA vendor.
150-02	Survey Costs – Housing	QE	QE	No private residences or Air BnB.
150-03	Survey Costs - Per Diems	QW	QW, ZW	On qualified labor only.
150-04	Travel Agency Fees & Taxes	QE	QE	On intrastate travel only; CA Agency.
150-10	Fire Safety Officers/Police	QE	QE	QW / QW, ZW if paid directly to the individual.
150-11	Security	QE	QE	QW / QW, ZW if paid directly to the individual.
150-19	Caterers Labor	QW	QW, ZW	
150-31	Production Office Rent	QE	QE	
150-32	Location Office Furniture & Equip. Rentals	QE	QE	
150-33	Office Phones & Communication Equip. Rentals	QE	QE	Asset reduction only pertains to purchases – not rentals.
150-40	Production Office Supplies	QE	QE	
150-41	Shipping and Postage	QE	QE	Intrastate shipping only.
150-42	Other Location Expenses	QE	QE	Within CA.
150-47	Car / Mileage Allowances	QW	QW, ZW	
150-48	Police Motorcycles	QW	QW, ZW	If not paid directly to the individual, QE.
150-49	Wrap Party Expenses	NQ	NQ	
150-50	Location Site Rentals	QE	QE	

Acct #	Description	In Zone	Out of Zone	Comments
<b>150-00</b>	<b>LOCATION AND OFFICE EXPENSES (Cont.)</b>			
150-51	Donations for Use of Location	QE	QE	Executed location agreement required.
150-52	Crew Work Space Rentals	QE	QE	
150-53	Storage Space Rentals	QE	QE	
150-54	Location Permits	QE	QE	
150-55	Relocation Fees for site usage	QE	QE	
150-56	Office Parking	QE	QE	
150-57	Location Gratuities	QE	QE	QW, ZW if paid direct through payroll.
150-60	Location Site Restoration	QE	QE	
150-63	Air Conditioning & Heating Rentals	QE	QE	
150-65	Portable Restroom Facilities	QE	QE	
150-75	Trash Bins & Trash Removal	QE	QE	
150-80	Below The Line Meals	QE	QE	
150-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>155-00</b>	<b>BELOW-THE-LINE TRAVEL &amp; LIVING</b>			
155-01	Below the Line Airfares	QE	QE	Intrastate travel only. Must be purchased from a CA vendor.
155-02	Below the Line Housing	QE	QE	Hotel, Motel, and Corporate Housing within the state. No private residences or Air BnB.
155-03	Below the Line Per Diem	QW	QW, ZW	On qualified labor only.
155-04	Travel Agent Fees/Taxes	QE	QE	CA Travel Agency; intrastate travel only.
155-10	Travel Day Salaries - intrastate	QW	QW, ZW	On qualified labor only.
155-12	Travel Day Salaries - into and out of CA	NQ	NQ	
155-13	Luggage Fees	QE	QE	Intrastate travel only.
155-75	Publicity Travel Expenses	NQ	NQ	
155-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct 183.
<b>159-00</b>	<b>STAGE AND BACKLOT CHARGES</b>			
159-02	First Aid/Nurse	QW	QW, ZW	
159-03	Fire Safety Officers	QW	QW, ZW	
159-04	Security	QW	QW, ZW	If paid to third party vendor then it is QE.
159-10	Utilities	QE	QE	
159-43	Crew Parking	QE	QE	
159-50	Stage/Backlot Rentals	QE	QE	
159-51	Crew Working Space Rentals	QE	QE	
159-52	Storage Space Rentals	QE	QE	
159-60	Repairs and Restoration	QE	QE	
159-63	Air Conditioning & Heating Rentals	QE	QE	
159-65	Trash Bins & Trash Removal	QE	QE	

Acct #	Description	In Zone	Out of Zone	Comments
<b>159-00</b>	<b>STAGE AND BACKLOT CHARGES (Cont.)</b>			
159-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>178-00</b>	<b>AMORTIZATION (TV SERIES ONLY)</b>			
178-90	All Categories	Same as Pattern	Same as Pattern	
<b>183-00</b>	<b>FRINGE BENEFITS</b>			
183-01	FUI - Unemployment Insurance	NQ	NQ	
183-02	FICA - Social Security	NQ	NQ	
183-03	FICA - Medicare	NQ	NQ	
183-04	FUTA	NQ	NQ	
183-05	CA Solvency Tax	NQ	NQ	
183-06	CA Care Medical	QE	QE	
183-07	CA State Unemployment Insurance	QW	QW, ZW	On qualified labor only.
183-08	CA Worker's Compensation	QW	QW, ZW	On qualified labor only.
183-09	Vacation Accrual	NQ	NQ	
183-10	Vacation Paid	QW	QW, ZW	
183-11	Holiday Accrual (if not budgeted separately)	NQ	NQ	
183-12	Holiday Paid	QW	QW, ZW	
183-13	Sick Pay Accrual	NQ	NQ	
183-14	Sick Pay Paid	QW	QW, ZW	
183-15	Crew Union PH&W	QW	QW, ZW	On qualified labor only.
183-16	Teamster Union PH&W	QW	QW, ZW	On qualified labor only.
183-17	DGA PH&W	QW	QW, ZW	On qualified labor only.
183-18	SAG Extras PH&W	QW	QW, ZW	
183-19	Extras Casting Fee (do not include with handling fees)	QE	QE	
183-20	C.S.A.C.S – Contract Services Administration Trust Fund – Editors Union	QW	QW	
183-24	Above the Line Handling Fees	QW	QW, ZW	On qualified labor only.
183-25	Below the Line Handling Fees	QW	QW, ZW	On qualified labor only.
<b>POST PRODUCTION</b>				
<b>361-00</b>	<b>PICTURE EDITORIAL</b>			
361-01	Picture Editor	QW	QW, ZW	Work must be performed in CA. ZW for principal Photography only if editorial staff is out of zone.
361-02	First Assistant Picture Editor	QW	QW, ZW	
361-03	Second Assistant Editor	QW	QW, ZW	
361-04	Third Assistant Editor	QW	QW, ZW	
361-05	Apprentice Editors	QW	QW, ZW	
361-06	Editorial Production Assistants	QW	QW, ZW	
361-07	Additional Editorial Staff	QW	QW, ZW	
361-08	Animation Quick Time Editor & Animation Editor	QW	QW	

Acct #	Description	In Zone	Out of Zone	Comments
<b>361-00</b>	<b>PICTURE EDITORIAL (Cont.)</b>			
361-09	Post Supervisor	QW	QW	Work must be performed in CA; Salary cap (plus Fringe and Box Rentals) applies, if also receiving a producer credit
361-10	Librarian	QW	QW	Work must be performed in CA. QE if not paid directly to individual.
361-12	Coding	QE, PST	QE, PST	
361-17	Negative Cutting	QE, PST	QE, PST	
361-21	Animation Projection	QE, PST	QE, PST	
361-40	Purchases	QE, PST	QE, PST	
361-42	Purchases – Raid Drive	QE, PST	QE, PST	Not subject to digital asset reduction.
361-45	Box Rentals	QE, PST	QE, PST	
361-47	Car / Mileage Allowance	QW	QW, ZW	Work must be performed in CA. ZW only during PP if editorial staff is out of zone.
361-48	Messengers	QE, PST	QE, PST	Within CA only.
361-50	Rentals	QE, PST	QE, PST	
361-51	Editing Room Rentals	QE, PST	QE, PST	
361-56	Equipment Shipping	QE, PST	QE, PST	Within CA only.
361-60	Editing Equipment Repairs	QE, PST	QE, PST	
361-64	Courier Charges	QE, PST	QE, PST	Within CA only.
361-80	Editorial Meals & Craft Service	QE, PST	QE, PST	
361-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; see Acct 183.
<b>362-00</b>	<b>SOUND EDITORIAL</b>			
362-01	Sound Designer	QE, PST	QE, PST	
362-02	Sound Effects Editors	QE, PST	QE, PST	
362-03	Assistant Sound Effects Editors	QE, PST	QE, PST	
362-04	Apprentice Sound Effects Editors	QE, PST	QE, PST	
362-05	Additional Sound Effects Editors	QE, PST	QE, PST	QW if paid directly to the individual.
362-06	Additional Assistant Sound Effects Editors	QE, PST	QE, PST	
362-07	Animation Quick Time Sound Editor	QE, PST	QE, PST	
362-08	ADR Editor	QE, PST	QE, PST	
362-09	Assistant ADR Editor	QE, PST	QE, PST	
362-10	Additional ADR Editors	QE, PST	QE, PST	
362-11	M & E Editing	QE, PST	QE, PST	QW if paid directly to the individual.
362-15	Outside Contractor Sound Package	QE, PST	QE, PST	
362-40	Purchases	QE, PST	QE, PST	
362-45	Box Rentals	QE, PST	QE, PST	
362-47	Messengers	QE, PST	QE, PST	
362-50	Equipment Rentals	QE, PST	QE, PST	
362-51	Studio Rentals	QE, PST	QE, PST	Studio must be located in CA.

Acct #	Description	In Zone	Out of Zone	Comments
<b>362-00</b>	<b>SOUND EDITORIAL (Cont.)</b>			
362-62	Temp Dub: Labor	QE, PST	QE, PST	QW if paid directly to the individual.
362-63	Temp Dub 3:1 Transfer	QE, PST	QE, PST	
362-64	Stereo Dub Transfer	QE, PST	QE, PST	
362-80	Field Recordist	QE, PST	QE, PST	QW if paid directly to the individual.
362-99	Fringe Benefits	QW	QW	On qualified labor only; see Acct 183.
<b>363-00</b>	<b>POST PRODUCTION SOUND</b>			
363-01	Sound Reprints	QE, PST	QE, PST	
363-05	Re-recording/Dubbing	QE, PST	QE, PST	
363-08	Looping & ADR Facility	QE, PST	QE, PST	Facility charges only; no performers.
363-15	Foley Stages	QE, PST	QE, PST	Stages must be in CA.
363-16	Foley Walkers	QE, PST	QE, PST	
363-20	Records and Supplies	QE, PST	QE, PST	
363-23	Vocal Mix Downs	QE, PST	QE, PST	
363-24	Mag Transfers	QE, PST	QE, PST	
363-25	Music Tracking Transfer	QE, PST	QE, PST	
363-26	Tie Lines	QE, PST	QE, PST	CA costs only.
363-30	Layback	QE, PST	QE, PST	
363-31	Playback	QE, PST	QE, PST	
363-40	Purchases	QE, PST	QE, PST	
363-44	Media & Negative Raw Stock	QE, PST	QE, PST	
363-47	Messengers	QE, PST	QE, PST	
363-50	Equipment Rentals	QE, PST	QE, PST	
363-51	Studio Rentals	QE, PST	QE, PST	Studio must be located in CA.
363-53	Sound Deliverables - Domestic, M & E Masters and Protection Copies	QE, PST	QE, PST	
<b>364-00</b>	<b>POST PRODUCTION FILM &amp; LAB</b>			
364-01	Editorial Reprints	QE, PST	QE, PST	
364-02	Film Leader	QE, PST	QE, PST	
364-03	Dialogue Transfers	QE, PST	QE, PST	
364-04	Media and Hard Drives	QE, PST	QE, PST	
364-08	Optical Sound Tracks	QE, PST	QE, PST	Limit one.
364-09	Optical Sound Tracks Stock	QE, PST	QE, PST	
364-10	Negative Splicing	QE, PST	QE, PST	
364-11	Continuity/Spotting List	NQ	NQ	
364-15	Closed Captioning	QE, PST	QE, PST	
364-20	Film to Video Tape or Digital Transfers	QE, PST	QE, PST	
364-21	Off Line Edit	QE, PST	QE, PST	
364-22	Online Edit	QE, PST	QE, PST	
364-24	3D Costs	QE, PST	QE, PST	
364-26	Synch Print	QE, PST	QE, PST	

Acct #	Description	In Zone	Out of Zone	Comments
<b>364-00</b>	<b>POST PRODUCTION FILM &amp; LAB (Cont.)</b>			
364-31	Work Print/Reversal Dupes	QE, <b>PST</b>	QE, <b>PST</b>	
364-32	Answer Print, Select Print	QE, <b>PST</b>	QE, <b>PST</b>	Limit one.
364-33	Interpositive	QE, <b>PST</b>	QE, <b>PST</b>	Limit one.
364-34	Internegative	QE, <b>PST</b>	QE, <b>PST</b>	Limit one.
364-35	Checkprint	QE, <b>PST</b>	QE, <b>PST</b>	Limit one.
364-36	Showprint, Release Print	NQ	NQ	
364-37	YCM Color Separations, Digital Separations	NQ	NQ	Archival.
364-38	Geographical Separations	NQ	NQ	
364-39	Composite Check Print	QE, <b>PST</b>	QE, <b>PST</b>	Limit one.
364-40	Purchases - Video Tape Stock / Media	QE, <b>PST</b>	QE, <b>PST</b>	
364-41	Purchases - Magnetic Film	QE, <b>PST</b>	QE, <b>PST</b>	
364-43	Features: Airline, PAL or TV Versions	NQ	NQ	
364-43	TV: Airline or PAL Versions	NQ	NQ	
364-46	Video Mastering	QE, <b>PST</b>	QE, <b>PST</b>	No foreign distribution or marketing copies.
364-47	Promo Dubs	NQ	NQ	Publicity related costs do not qualify.
364-50	Rentals	QE, <b>PST</b>	QE, <b>PST</b>	
364-52	Stock Picture Footage Processing	QE, <b>PST</b>	QE, <b>PST</b>	If within CA.
364-53	Digital Intermediate	QE, <b>PST</b>	QE, <b>PST</b>	
364-54	Subtitling, Foreign Language Versions	NQ	NQ	
364-55	Consolidated Record Audio Masters	NQ	NQ	
364-57	Digital Cinema Package (DCP) DCDM	QE, <b>PST</b>	QE, <b>PST</b>	Limit one.
364-58	Foreign Localized Versions	NQ	NQ	
364-59	Stock Footage License/Reuse Fees	NQ	NQ	
<b>365-00</b>	<b>MUSIC EDITORIAL</b>			
365-01	Music Editor	QW	QW	QE, <b>PST</b> if not paid directly.
365-02	Additional Music Editor	QW	QW	
365-03	Assistant Music Editor	QW	QW	
365-10	Researcher	QW	QW	
365-11	Music Editing Package, Contracted	QE, <b>PST</b>	QE, <b>PST</b>	
365-12	Library/Archive Fees	QE, <b>PST</b>	QE, <b>PST</b>	
365-20	Digital Transfer	QE, <b>PST</b>	QE, <b>PST</b>	
365-40	Purchases	QE, <b>PST</b>	QE, <b>PST</b>	
365-47	Shipping & Messengers	QE, <b>PST</b>	QE, <b>PST</b>	Within CA only
365-50	Rentals	QE, <b>PST</b>	QE, <b>PST</b>	
365-63	Stock Sound Tracks	NQ	NQ	
365-99	Fringe Benefits	QW	QW	On qualified labor only; see Acct 183.
<b>36-00</b>	<b>MUSIC</b>			
366-01	Composer	NQ	NQ	
366-02	Songwriters	NQ	NQ	
366-03	Music Supervisors	NQ	NQ	

Acct #	Description	In Zone	Out of Zone	Comments
<b>36-00</b>	<b>MUSIC (Cont.)</b>			
366-04	Music Consultant	QW	QW	Subject to review of duties
366-05	Singers	QW	QW	In CA; excludes star vocalists.
366-06	Orchestration	QW, MU	QW, MU	
366-07	Conductor	QW, MU	QW, MU	If not also score composer.
366-08	Copyists	QW, MU	QW, MU	
366-09	Rehearsals Equipment	QE, MU, PST	QE, MU, PST	
366-10	Pre-Score: Musicians/Playback	QW, MU	QW, MU	
366-11	Scoring: Musicians	QW, MU	QW, MU	
366-12	Scoring Stage	QE, MU, PST	QE, MU, PST	
366-13	Song Purchases	NQ	NQ	
366-14	Rights & Clearances	NQ	NQ	
366-15	Album Mastering	NQ	NQ	
366-16	Score Album Costs (Except Mastering)	QE	QE	
366-20	Soundtrack Album Track Costs	NQ	NQ	
366-31	Studio Engineers and Supplies	QE, MU, PST	QE, MU, PST	For scoring only.
366-40	Purchases	QE, MU, PST	QE, MU, PST	
366-47	Messengers	QE, PST	QE, PST	
366-48	AFM Reuse Fees	NQ	NQ	
366-50	Rentals	QE, MU, PST	QE, MU, PST	Associated with scoring/track recording.
366-51	Instrument Rentals	QE, MU, PST	QE, MU, PST	
366-52	Electronic Music Package	QE, PST	QE, PST	If not part of composer package fee.
366-56	Cartage	QE, MU, PST	QE, MU, PST	Within CA.
366-64	Courier Charges	QE, PST	QE, PST	Within CA.
366-99	Fringe Benefits	QW	QW, ZW	Fringe for qualified labor indicated in green qualifies for uplift.
<b>367-00</b>	<b>VISUAL EFFECTS</b>			
367-01	Visual Effects Producer	NQ	NQ	
367-02	Visual Effects Supervisor	QW, VU	QW, VU	\$100,000 cap if also receiving a producer credit. QE, VU, PST if paid through a third party vendor
367-03	Visual Effects Coordinator	QW, VU	QW, VU	QE, VU, PST if paid through a third party vendor
367-04	Visual Effects Editor	QW, VU	QW, VU	
367-05	Visual Effects Assistant Editor	QW, VU	QW, VU	
367-06	Visual Effects Accountant	QW, VU	QW, VU	
367-07	Visual Effects Assistant Accountant	QW, VU	QW, VU	
367-08	Data Wrangler	QW	QW	

Acct #	Description	In Zone	Out of Zone	Comments
<b>367-00</b>	<b>VISUAL EFFECTS (Cont.)</b>			
367-09	Set Survey Technician	QW	QW	
367-10	VFX Staff Overtime	QW, VU	QW, VU	On qualified labor only. QE, VU, PST if paid through a third party vendor
367-11	Visual Effects CGI Artist	QW, VU	QW, VU	QE, VU, PST if paid through a third party vendor.
367-12	Digital Asset Manager	QW, VU	QW, VU	
367-13	Visual Effects Storyboard Artist	QW, VU	QW, VU	QE, VU, PST if paid through a third party vendor.
367-14	Visual Effects PA (Office)	QW, VU	QW, VU	
367-14	Visual Effects PA (Post)	QW, VU	QW, VU	
367-14	Visual Effects PA (On Set)	QW	QW	
367-15	Witness Cam Operator	QW	QW	
367-16	Time Code Sync Writer	QW	QW	
367-17	Visual Effects Accountant	QW	QW	
367-18	Visual Effects Assistant Accountant	QW	QW	
367-19	Motion Capture	QE, PST	QE, PST	
367-20	Motion Control	QE, PST	QE, PST	
367-21	Simulcam	QE, PST	QE, PST	
367-22	Blue/Green Screen Rentals	QE, PST	QE, PST	
367-23	Stop Motion Photography	QE, PST	QE, PST	
367-24	Miniature Supervising Crew	QE, PST	QE, PST	
367-25	Miniature Model Shop	QE, PST	QE, PST	
367-26	Blue/Green Screen Shooting	QE, PST	QE, PST	
367-27	Process/Rear Projection (Hansard)	QE, PST	QE, PST	
367-28	Tests, Plate/Element Tests & Shoot	QE, PST	QE, PST	
367-29	3D Related Costs	QE, PST	QE, PST	Must be incurred, purchased or rented in CA.
367-30	Telecine/Scanning	QE, PST	QE, PST	
367-31	Dailies Projection	QE, PST	QE, PST	
367-32	Lab Processing	QE, PST	QE, PST	
367-33	Negative Pulling	QE, PST	QE, PST	
367-41	Visual Effects Vendor On-Set Supervision	QE, VU, PST	QE, VU, PST	QW and VU (+ ZW if OZ) if paid directly to individual through production company or payroll.
367-42	Outside Contract Bids / VFX Vendors	QE, VU, PST	QE, VU, PST	
367-43	Pre-visualization/Post-Visualization	QE, VU, PST	QE, VU, PST	
367-44	Cyberscanning	QE, VU, PST	QE, VU, PST	
367-45	Matte Shots	QE, VU, PST	QE, VU, PST	
367-46	Wire Removal	QE, VU, PST	QE, VU, PST	
367-47	Lidar	QE, VU, PST	QE, VU, PST	

Acct #	Description	In Zone	Out of Zone	Comments
<b>367-00</b>	<b>VISUAL EFFECTS (Cont.)</b>			
367-48	2D to 3D conversion	QE, VU, PST	QE, VU, PST	Must be included in CFC budget; CA vendor.
367-49	Recording	QE, VU, PST	QE, VU, PST	
367-54	VFX Staff computer rentals	QE, VU, PST	QE, VU, PST	On qualified labor only.
367-55	VFX Staff Office Rentals	QE, PST	QE, PST	Production company in house staff.
367-56	VFX Staff Furniture Rentals	QE, PST	QE, PST	
367-57	Box Rentals/Cell Phones	QE, PST	QE, PST	
367-58	Rentals	QE, PST	QE, PST	
367-59	Materials & Supplies	QE, PST	QE, PST	
367-60	Loss and Damages	QE, PST	QE, PST	
367-65	VFX Drop-Ins	QE, PST	QE, PST	
367-99	Fringe Benefits	QW	QW	Fringe for qualified labor indicated in green qualifies for uplift.
<b>368-00</b>	<b>TITLES/DISSOLVES/WIPES</b>			
368-11	Titles Designer	QE, PST	QE, PST	Work must be performed in CA. QW if paid directly to individual or loan out.
368-12	Main & End Title Sequences	QE, PST	QE, PST	Work must be performed in CA.
368-13	Textless Backgrounds	NQ	NQ	
368-14	Fades & Dissolves	QE, PST	QE, PST	
368-23	Lab Processing	QE, PST	QE, PST	
368-30	Develop Wedges	QE, PST	QE, PST	
368-31	Develop Mattes	QE, PST	QE, PST	
368-33	Raw Stock	QE, PST	QE, PST	
<b>369-00</b>	<b>PROJECTION</b>			
369-01	Projectionists	QE, PST	QE, PST	NQ if for previews.
369-50	Rentals	QE, PST	QE, PST	
369-51	Screening Room Rentals	QE, PST	QE, PST	Studio must be located in CA; excludes previews.
<b>370-00</b>	<b>PREVIEW COSTS</b>			
370-01	Additional Editorial Staff	QW	QW	If paid to third party vendor than it is QE & PST.
370-02	Music Editorial	QW	QW	
370-03	Sound Editorial	QE, PST	QE, PST	QW if paid directly to the individual.
370-04	Temp Dub	QE, PST	QE, PST	
370-05	On Line Editing	NQ	NQ	
370-06	Color Correcting	NQ	NQ	
370-07	Projectionist	NQ	NQ	
370-08	DCP	NQ	NQ	

Acct #	Description	In Zone	Out of Zone	Comments
370-09	Theater Rentals	NQ	NQ	
370-10	Audience Recruitment	NQ	NQ	
370-11	Misc. Preview Expenses	NQ	NQ	
370-12	Focus Group	NQ	NQ	
370-99	Fringe Benefits	QW	QW	On qualified labor only.
<b>372-00</b>	<b>POST PRODUCTION TRAVEL &amp; LIVING</b>			
372-01	Post Production Crew Airfares	QE, PST	QE, PST	Intrastate travel only. Must be purchased from a CA vendor.
372-02	Post Production Crew Housing	QE, PST	QE, PST	Hotel, motel, and corporate housing within the state; no private residences or Air BnB.
372-03	Post Production Crew Per Diem	QW	QW, ZW	On qualified labor only. ZW during PP only if editorial staff is out of zone.
372-04	Travel Agency Fees/Taxes	QE, PST	QE, PST	CA Travel Agency; intrastate travel only.
372-10	Travel Day Salaries - intrastate	QW	QW, ZW	On qualified labor only. ZW during PP only if editorial staff is out of zone.
372-12	Travel Day Salaries - into and out of CA	NQ	NQ	
372-13	Luggage Fees	QE, PST	QE, PST	Intrastate travel only.
372-99	Fringe Benefits	QW	QW	On qualified labor only; see Acct 183.
<b>OTHER</b>				
<b>470-00</b>	<b>MISCELLANEOUS CHARGES</b>			
470-02	Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ	NQ	
470-03	California Sales Taxes	QE	QE	
470-05	Carbon Offset Cert/Tree Planting	QE	QE	
470-06	Career Readiness Intern salaries	NQ	NQ	
470-07	Career Readiness Financial Contribution	NQ	NQ	
470-08	City Business License	QE	QE	
470-12	Clearance Coordinator	QW	QW	QE if paid to third party vendor.
470-13	Community Relations & Film Promotion	NQ	NQ	
470-14	Computer/Digital Office Equipment	QE	QE	1/5 of purchase price allowed.
470-15	Corporate Tax Return	NQ	NQ	
470-16	CPA Expense for AUP Report	NQ	NQ	
470-18	Dolby, DTS, SDDS License Fees	NQ	NQ	
470-19	Harassment Training	NQ	NQ	
470-20	MPAA Rating Fee	QE, PST	QE, PST	
470-22	AMPTP Fees	NQ	NQ	
###-25	Meal Penalty	QW	QW, ZW	Qualified Labor only.
470-30	Online Photo Approval Service	QE	QE	If based in CA.
470-32	Online Purchases	QE	QE	If used in CA, shipped from a CA vendor.

Acct #	Description	In Zone	Out of Zone	Comments
<b>470-00</b>	<b>MISCELLANEOUS CHARGES (Cont.)</b>			
470-33	Online Shipping	QE	QE	If shipped within the state.
470-36	"P" Card Fees	QE	QE	If issued by CA-based company.
470-40	Post Production Accounting	QE, <b>PST</b>	QE, <b>PST</b>	Does not include Agreed Upon Procedures Report or CPA.
470-41	Agreed Upon Procedures Auditing	NQ	NQ	
470-44	Product Placement Credits	NQ	NQ	
470-50	Product Placement Staff	NQ	NQ	
470-65	Production Legal Expenses, including Labor Relations & Music Legal	QE, <b>PST</b>	QE, <b>PST</b>	Excludes financing, distribution, or marketing expenses.
470-70	Production Services Company Fees	NQ	NQ	
470-71	Property Taxes	NQ	NQ	
470-72	Record Retention (Scanning Documents)	QE, <b>PST</b>	QE, <b>PST</b>	
470-73	Reusable Water Bottles	QE	QE	
470-74	Safety Advisor, "Green" Advisor	QE	QE	QW if paid directly to individual through payroll.
470-75	Software Purchases	NQ	NQ	
470-76	Solar Power Cells	QE	QE	
470-77	Studio Charges for Specific Items	QE	QE	All related party transactions subject to review.
470-84	Studio Entertainment	NQ	NQ	
470-85	Studio Overhead Allocations	NQ	NQ	
470-86	Work Visa Fees	NQ	NQ	
<b>471-00</b>	<b>INSURANCE</b>			
471-01	Negative Insurance	QE, <b>PST</b>	QE, <b>PST</b>	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-02	Errors & Omissions Insurance	NQ	NQ	
471-03	General Liability Insurance	QE, <b>PST</b>	QE, <b>PST</b>	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-04	Umbrella Policy	QE, <b>PST</b>	QE, <b>PST</b>	
471-05	Workers' Compensation Insurance	QE, <b>PST</b>	QE, <b>PST</b>	
471-06	Automobile Liability Insurance	QE, <b>PST</b>	QE, <b>PST</b>	
471-07	Guild Travel Insurance	QE, <b>PST</b>	QE, <b>PST</b>	
471-08	Essential Element	NQ	NQ	
471-08	Insurance Adjusters	QE, <b>PST</b>	QE, <b>PST</b>	
471-09	Insurance Auditors	QE, <b>PST</b>	QE, <b>PST</b>	
471-10	Cast Exams	QE, <b>PST</b>	QE, <b>PST</b>	QW if doctor is paid directly.
471-11	Insurance Deductibles	NQ	NQ	
471-25	Recoverable Costs	QE, <b>PST</b>	QE, <b>PST</b>	Must be deducted from qualified expenditure total.
471-30	Non-Allowable Costs	NQ	NQ	
471-35	Miscellaneous Additional Premiums	QE, <b>PST</b>	QE, <b>PST</b>	
471-50	Covered California	QE, <b>PST</b>	QE, <b>PST</b>	

Acct #	Description	In Zone	Out of Zone	Comments
<b>475-00</b>	<b>PUBLICITY</b>			
475-05	Special Stills Photographer	NQ	NQ	See #118-06 For Set Still Photographer.
475-11	Publicist	NQ	NQ	
475-30	Online Photo Approval Service	QE	QE	If based in CA; see #470-30.
475-40	Purchases	NQ	NQ	
475-41	Stills Supplies	NQ	NQ	
475-42	Stills Lab Expense	NQ	NQ	
475-43	Promotional Materials	NQ	NQ	
475-45	Box Rentals	NQ	NQ	
475-47	Car / Mileage Allowances	NQ	NQ	
475-50	Rentals	NQ	NQ	
475-80	Publicity Meals and Entertainment	NQ	NQ	
475-90	DVD Extras, Trailers, EPK	NQ	NQ	
475-99	Fringe Benefits	NQ	NQ	
<b>480-00</b>	<b>CONTRACTUAL CHARGES</b>			
	Contingency	Include as contractual charges, not within the budget detail.		Up to <u>10%</u> only on estimated qualifying expenditures in CA;
	Completion Bond	DO NOT INCLUDE IN JOBS RATIO CALCULATION.		Up to <u>2%</u> on qualified spend only allowable as a contractual expense; Must be purchased from a CA-based Bond Company and included in Total Production Budget.