



**GEORGIA FILM PRODUCTION TAX CREDIT
GENERAL GUIDELINES
March 15, 2023**

The following chart represents expenditures that apply only to the film production portion of the Film Tax Credit codified in Code Section 48-7-40.26 (not to the interactive entertainment portion of the Film Tax Credit). This chart **does not apply** to the Postproduction Film Tax Credit (codified in Code Section 48-7-40.26A, effective January 1, 2018), or the Musical Tax Credit (codified in Code Section 48-7-40.33, effective January 1, 2018). Any qualified production expenditures claimed under the Postproduction Tax Credit or Musical Tax Credit are not eligible for the Film Tax Credit. The Georgia Department of Revenue has determined the expenditures listed herein are generally "directly used" in a qualified production activity, as defined by Georgia Regulation 560-7-8-.45, subject to the following overarching guidelines:

- 1 Actual facts and circumstances. The actual facts and circumstances of the transaction may change the determination.
- 2 All expenditures must meet any applicable Georgia Department of Economic Development rules included in Chapter 159-1-1.
- 3 Loan-out Companies. All payments to loan-out companies for services provided are subject to withholding rules unless the payment is for reimbursement of expenses that are not required to be included in the loan-out compensation.
- 4 Georgia Vendor requirement - Goods. All purchases and rentals of tangible personal property used in the production must be from a qualified Georgia Vendor as defined by Regulation 560-7-8-.45.
- 5 Georgia Vendor requirement - Services not at the filming site. All services that are not provided at the filming site must be provided by a Georgia vendor as defined by Regulation 560-7-8-.45 and can be included only to the extent the service is performed in Georgia.
- 6 Other expenses. Other expenses must meet any applicable statutory and regulatory requirements.

This chart is intended to provide a guideline regarding the qualification of certain expenditures incurred during the production of a project in Georgia. Not all potential qualified expenditures are listed and account numbers/categories are for example purposes only. Each production company may require a different numbering or categorization system for budgeting and accounting purposes.

ABOVE THE LINE		
101-00	STORY & RIGHTS	
	Storyboard	YES
	Copyright Fee	NO
	Story Rights	NO
102-00	WRITING	
	Assistants	YES
	Box Rentals - Writers	YES
	Editors & Consultants	YES
	Research	YES
	Script Timing	YES
	Writers Room	YES
		Only if in Georgia and for the preproduction and production (not development), regardless if room is on-set or off-set.
	Clearance Fees	NO
	Fringes	YES
		Only for writing services that qualify [ies]
	Residuals/Royalties/Back End Payments etc.	NO
	Script Clearance Research	NO
104-00	PRODUCER & STAFF	
	Assistants	YES
	Associate Producers	YES
	Box Rentals	YES
	Executive Producer	YES
	Fringes	YES
	Line Producer	YES
	Private Security	YES
	Producer	YES
	Residuals/Royalties/Back End Payments etc.	NO
	Entertainment, morale, gifts, flowers,	NO
	Financing Costs	NO
	Wrap Party/Crew & Cast Gifts	NO
105-00	DIRECTOR & STAFF	



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	Assistants	YES	
	Box Rentals	YES	
	Choreographer	YES	
	Dialogue Coach/Acting Coach	YES	
	Director	YES	
	Fringes	YES	
	Private Security	YES	
	Second Unit Director	YES	
	Technical Advisor	YES	
	Residuals/Royalties/Back End Payments etc.	NO	
	Entertainment, morale, gifts, flowers	NO	
106-00	TALENT & SUPPORT		
	Box Rentals	YES	
	Daily/Weekly Players	YES	
	Dancers	YES	
	Fringes	YES	
	Guardian for Minor Cast Members	YES	
	Personal Trainers/Fitness/Chef	YES	
	Principal Cast	YES	
	Principal Talent Staff/Expenses	YES	
	Private Security	YES	
	Puppeteers	YES	
	Rehearsals	YES	
	Supporting Cast	YES	
	Teacher/Tutor for Minors	YES	
	Technical Advisor	YES	
	Voice/Dialogue Coaches	YES	
	Nanny/Childcare	NO	
	Perk Packages	NO	
	Visa Expenses for Foreign Talent	NO	
107-00	STUNTS		
	Box Rentals	YES	
	Fringes	YES	
	Residuals/Royalties/Back End Payments etc.	NO	
	Stunt Coordinator	YES	
	Stunt Players	YES	
	Stunt Purchases and Rentals	YES	
	Stunt Riggers/Safeties	YES	
	Stunt Safety Advisors	YES	
108-00	CASTING		
	Casting Agencies	YES	
	Casting Assistants	YES	
	Casting Director	YES	
110-00	TRAVEL & LIVING (Above the Line)		
	Airport Greeters	YES	
	Commercial Airfare	YES	One round-trip flight between residence and Georgia.
	Ground Transportation - Airport<-->Hotel/Set	YES	One round-trip between airport and hotel.
	Ground Transportation - GA Residence<-->Airport	YES	One round-trip between airport and residence.
	Ground Transportation - Hotel<-->Set	YES	
	Housing - Hotels	YES	Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified). Limited to one room per person.



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	Housing - Private Residence	YES	Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified).
	Luggage Fees	YES	
	Per Diem	YES	Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified)
	Private Jets	YES	
	Rental Car	YES	Limited to one vehicle per personnel.
	Travel Agency Fees	YES	
	Cleaning of Private Residence	NO	
	Reception Gifts	NO	
	Studio Executives Airfare	NO	
	Travel/Living Expenses for Non-Employees (i.e., nanny, spouse, children,	NO	
111-00	FRINGE BENEFITS (Above the Line)		
	Employer Taxes (SUI/FUI/FICA)	YES	
	Hotel Per Diem	YES	Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified). Limited to one room per person.
	Local Hire Fringes	YES	
	Meal Per Diem	YES	Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified).
	Pension Health & Welfare	YES	
	PRODUCTION		
112-00	PRODUCTION STAFF		
	Assistant Location Manager	YES	
	Assistant Production Accountants	YES	
	Assistant Production Coordinator	YES	
	Box Rentals	YES	
	Construction Accountant	YES	
	First Assistant Director	YES	
	Fringes	YES	
	Key Second Assistant Director	YES	
	Location Manager	YES	
	Location Scouts	YES	
	Miscellaneous Prep/Board/Budget	YES	
	Other DGA Staff	YES	
	Payroll Accountant	YES	
	Production Accountant	YES	
	Production Assistants	YES	
	Production Coordinator	YES	
	Production Manager	YES	
	Production Supervisor	YES	
	Purchases/Supplies	YES	
	Script Supervisor	YES	
	Technical Advisor/Consultants/Interpreter	YES	
	Loss/Damages	NO	
113-00	EXTRA TALENT		
	Atmosphere Cars	YES	
	Extras - Union/Non-Union	YES	



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	Fringes	YES
	Precision Drivers	YES
	Stand-ins	YES
	Visa Expenses for Foreign Talent	NO
114-00	CAMERA	
	Additional Camera Crew	YES
	Box Rentals	YES
	Camera Operator	YES
	Camera package	YES
	D.I.T.	YES
	Director of Photography	YES
	First Assistant Camera Operator	YES
	Fringes	YES
	Helmet Camera	YES
	Loaders	YES
	Purchases/Supplies	YES
	Second Assistant Camera Operator	YES
	Steadicam Assistant	YES
	Steadicam Operator	YES
	Still Photographer	YES
	Stills Purchases	YES
	Loss/Damages	NO
116-00	ART DEPARTMENT/SET DESIGN	
	Art Department Coordinator	YES
	Art Director and Assistants	YES
	Box Rentals	YES
	Fringes	YES
	Other Art Department Labor	YES
	Production Designer	YES
	Purchases/Supplies	YES
	Set Designers	YES
	Set Model Builders	YES
	Sketch/Storyboard Artists	YES
	Loss/Damages	NO
117-00	SET CONSTRUCTION	
	Backings	YES
	Box Rentals	YES
	Construction Carpentry foreman	YES
	Construction Coordinator	YES
	Construction First Aid	YES
	Construction Paint Foreman	YES
	Fold and Hold Sets	YES
	Fringes	YES
	Greens	YES
	Lighting Platforms	YES
	Mill Rental	YES
	Scaffolding	YES
	Set Construction Labor	YES
	Set Construction Materials/Supplies/Rentals	YES
	Set Striking - Labor/Materials/Rentals	YES
	Trash Disposal	YES
	Loss/Damages	NO
118-00	GRIP/SET OPERATIONS	
	Additional Grip Labor	YES



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	Box Rentals	YES	
	Craft Services	YES	
	Fringes	YES	
	Greensperson	YES	
	Grip Package	YES	
	Grip/Labor Foreman	YES	
	Grips - All	YES	
	Purchases/Supplies	YES	
	Rigging and Striking Grips	YES	
	Set First Aid	YES	
	Set Watchperson/Security	YES	
	Standby Carpenters	YES	
	Standby Painters	YES	
	Infractions/Tickets/Violations	NO	
	Loss/Damages	NO	
119-00	ELECTRICAL		
	Additional Lamp Operators	YES	
	Best Boy Electrician	YES	
	Box Rentals	YES	
	Cable Package	YES	
	Electric Current Tie-Ins	YES	
	Electric Package	YES	
	Electricians	YES	
	Fringes	YES	
	Gaffer/Chief Lighting Technician	YES	
	Generator Operator/Assistants	YES	
	Generator Rentals	YES	
	Globes/Gels/Carbons	YES	
	Lamp Operators	YES	
	Purchases/Supplies	YES	
	Rigging Package	YES	
	Rigging/Striking Electricians	YES	
	Special Equipment Operator	YES	
	Specialty Lighting	YES	
	Stage Package	YES	
	Loss/Damages	NO	
120-00	SET DRESSING		
	Box Rentals	YES	
	Buyers	YES	
	Fringes	YES	
	Leadperson	YES	
	Purchases/Supplies/Rentals	YES	
	Research	YES	Must be part of pre-production and not development.
	Set Decorator	YES	
	Set Dressers	YES	
	Set Dressing Manufacturing/Labor	YES	
	Swing Gang/Additional Labor	YES	
	Loss/Damages	NO	
121-00	ACTION PROPS		
	Assistant Propmaster/Labor	YES	
	Box Rentals	YES	
	Fringes	YES	
	Manufacturing Labor/Materials	YES	
	Propmaster	YES	



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	Purchases/Supplies/Rentals	YES	
122-00	PICTURE VEHICLES/ANIMALS		
	Additional Trainers/Handlers	YES	
	Aircraft/Helicopter Rentals	YES	
	Animal Purchases/Rentals	YES	
	Animal Transportation/Feeding/Stabling	YES	
	Box Rentals	YES	
	Fringes	YES	
	Head Wrangler/Assistants	YES	
	Marine Purchases/Rentals/Modifications	YES	
	Picture Car Coordinator	YES	
	Picture Car Drivers	YES	
	Picture Car Purchases/Rentals/Modifications	YES	
	Purchases/Supplies	YES	
	Ramrods	YES	
	Veterinarian	YES	
	Wild Animal Trainer/Handler	YES	
	Loss/Damages	NO	
123-00	SPECIAL EFFECTS (SPFX)		
	Additional SPFX Labor	YES	
	Box Rentals	YES	
	Fringes	YES	
	Purchases/Supplies	YES	
	SPFX Assistants	YES	
	SPFX Coordinator	YES	
	SPFX Foreman	YES	
	SPFX Manufacturing	YES	
	SPFX Rigging/Striking	YES	
	Loss/Damages	NO	
125-00	VISUAL /CREATURE/MECHANICAL EFFECTS (PRODUCTION)		
	Box Rentals	YES	
	CG Animation Rigging	YES	
	CG Modeling	YES	Must be part of pre-production and not development.
	Compositing	YES	
	Concept Design and Look Development	YES	Must be part of pre-production and not development.
	Digital Matte Painting	YES	
	Film Scanning/Data Capture/Transcoding	YES	
	Fringes	YES	
	FX Animation	YES	
	Miniatures/Models Photography	YES	
	Motion Capture Photography	YES	
	Previsualization	YES	Must be part of pre-production and not development.
	Purchases/Rentals	YES	
	Rotoscoping/Paint	YES	
	Set Survey Unit/3D Scanning	YES	
	Software R&D and Tech Support	YES	
	Stereoscopic Unit	YES	
	Stop Motion & Animatronics Unit	YES	
	Texturing/Lighting/Shading/Rendering	YES	
	Tracking/Match Move	YES	
	VFX Coordinator	YES	
	VFX Data Wrangler	YES	
	VFX Editor	YES	
	VFX Physical Production Unit	YES	



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	VFX Producer	YES
	VFX Sterographer	YES
	Visual FX Supervisor	YES
	Wire/Rig Removal/Fix it Work	YES
	Loss/Damages	NO
126-00	WARDROBE	
	Box Rentals	YES
	Costume Designer/Assistant	YES
	Costume Sketch Artist	YES
	Costume Supervisor	YES
	Costumers	YES
	Expendable Purchases/Supplies	YES
	Fringes	YES
	Manufacturing Labor	YES
	Outside Alterations	YES
	Restocking Fee	YES
	Seamstress/Tailor	YES
	Wardrobe Assistants	YES
	Wardrobe Cleaning/Drying/Dry Cleaning	YES
	Wardrobe/Shop Rentals	YES
	Washing Machine/Dryer	YES
	Loss/Damages	NO
127-00	MAKEUP & HAIRDRESSING	
	Body Makeup Artists	YES
	Box Rentals	YES
	Fringes	YES
	Hairstylists	YES
	Key Hairstylists	YES
	Key Makeup Artists	YES
	Makeup Artists	YES
	Prosthetic Makeup Artists	YES
	Purchases/Supplies	YES
	Wig Rentals	YES
	Loss/Damages	NO
128-00	PRODUCTION SOUND	
	Additional Audio Crew	YES
	Audio Playback Assistant	YES
	Audio Playback Operator	YES
	Boom Operator	YES
	Box Rentals	YES
	Cablepersons	YES
	Fringes	YES
	Mixer	YES
	Purchases/Supplies	YES
	Sound Package	YES
	Special Boom Operator	YES
	Loss/Damages	NO
129-00	LOCATIONS/SET/PRODUCTION OFFICE	
	Air Conditioning/Heating Rentals	YES
	Box Rentals	YES
	Catered/Production Meals/Labor	YES
	Commercial/Private Shipping	YES
	Fringes	YES
	Location/Inconvenience Fee/Rentals	YES



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	Office Rentals/Expenses	YES	
	Office Supplies	YES	
	Parking	YES	
	Permits	YES	
	Police/Firemen	YES	
	Portable Restroom Facilities	YES	
	Production Office Rent	YES	
	Purchases/Rentals	YES	
	Scouting Labor/Expenses	YES	Generally allowed after production office opens. Also scouting expenses not to exceed 4 weeks before the production office opens is allowed.
	Security	YES	
	Shipping/Postage to/from the Production Office	YES	
	Stage Rental	YES	
	Stage Restoration	YES	
	Telephones	YES	
	Utilities/Waste Disposal	YES	
	Water	YES	
	Loss/Damages	NO	
130-00	TRAVEL & LIVING (Below the Line)		
	Airport Greeters	YES	
	Commerical Airfare	YES	One round-trip flight between residence and Georgia.
	Ground Transportation - Airport<-->Hotel/Set	YES	One round-trip between airport and hotel.
	Ground Transportation - GA Residence<-->Airport	YES	One round-trip between airport and residence.
	Ground Transportation - Hotel<-->Set	YES	
	Housing - Hotels	YES	Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified). Limited to one room per person.
	Housing - Private Residence	YES	Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified).
	Luggage Fees	YES	
	Per Diem	YES	Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified)
	Private Jets	YES	
	Rental Car	YES	Limited to one vehicle per individual.
	Travel Agency Fees	YES	
	Cleaning of Private Residence	NO	
	Reception Gifts	NO	
	Studio Executives Airfare	NO	
	Travel/Living Expenses for Non-Employees (i.e., nanny, spouse, children,	NO	
131-00	VIDEO TAPE/PLAYBACK		
	Box Rentals	YES	
	Cell Phone	YES	
	Fringes	YES	
	Miscellaneous Video Labor	YES	
	Playback Assistant	YES	
	Playback Operator	YES	
	Purchases/Supplies	YES	
	Technical Director	YES	
	Video Assist Operator	YES	
	Video Assist Package	YES	



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	Video Transfers	YES	
	Loss/Damages	NO	
132-00	TRANSPORTATION		
	Box Rentals	YES	
	Camera Cars/Cranes	YES	
	Drivers	YES	
	Fringes	YES	
	Gas/Oil	YES	
	Ground Transportation/Car Services/Taxis	YES	See Travel & Living category for clarification.
	Honeywagon/Trailer Supplies	YES	
	Messengers	YES	
	Mileage Allowances	YES	
	Parking	YES	
	Production Trucks/Vehicles	YES	
	Purchases/Rentals	YES	
	Self-Drives	YES	In-state mileage only (not to/from the home state)
	Tolls/Road Permits/EZ Passes	YES	
	Transportation Coordinator	YES	
	Loss/Damage	NO	
	Parking Tickets	NO	
	Private Tour Bus/Driver/Mechanic	NO	
	Repairs/Maintenance/Car Wash	NO	
133-00	PRODUCTION FILM & LAB		
	Dailies	YES	
	Develop	YES	
	Printing	YES	
	Rawstock	YES	
	Sound Transfers	YES	
	Still Photo Stock/Developing	YES	For on-set photography, even if developed off-set.
	Telecine	YES	
134-00	SECOND UNIT		
	All Categories		Same treatment as First Unit
135-00	TESTS		
	All Categories		Same treatment as First Unit
136-00	ADDITIONAL PRINCIPAL PHOTOGRAPHY		
	All Categories		Same treatment as First Unit
137-00	AUDIENCE RELATIONS		
	Audience	YES	
	Bleachers/Drapes	YES	
	Food/Drink	YES	
	Fringes	YES	
	Talent	YES	
	Transportation	YES	
138-00	FRINGES (Below the Line)		
	All Categories	YES	
POST-PRODUCTION (all work must be performed in Georgia on footage shot in Georgia)			
200-00	EDITING & PROJECTION		
	Box Rentals	YES	
	Coding	YES	
	Coding Equipment	YES	
	Continuity Script	YES	
	Editorial Room Rentals	YES	
	Film Editor/Assistants	YES	
	Fringes	YES	



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	Non Linear Editing Systems	YES
	Post Coordinator	YES
	Post Production Accountant	YES
	Post Production Office Rental	YES
	Post Production Supervisor	YES
	Post Shipping/Messenger	YES
	Purchases/Rentals	YES
	Screenings	YES
	Loss/Damage	NO
201-00	MUSIC	
	Box Rentals	YES
	Fringes	YES
	Music Edit Rooms/Equipment	YES
	Music Editors	YES
	Music Supervisor	YES
	Purchases/Rentals	YES
	Rental/Cartage	YES
	Scoring Musicians	YES
	Scoring Stage	YES
	Songwriters/Composers	YES
	Vocal Talent	YES
	Clearances/Licensing/Rights	NO
	Loss/Damage	NO
202-00	SOUND (Post-Production)	
	ADR Expenses (excluding talent)	YES
	ADR Mixer and Stage	YES
	Box Rentals	YES
	Dolby Cards	YES
	Final Dub	YES
	Foley Stage and Expenses	YES
	Fringes	YES
	Premix	YES
	Print Master	YES
	Purchases/Rentals	YES
	Sound Editors	YES
	Sound Equipment/Room Rental	YES
	Supervising Sound Editor	YES
	Temp Dubs	YES
	Transfer Costs (video/tape)	YES
	License Fees (Dolby/DTS/SDDS)	NO
	Loss/Damage	NO
	Stock Sound Purchases	NO
203-00	POST-PRODUCTION FILM & LAB	
	Answer Prints	YES
	Box Rentals	YES
	Check Print	YES
	Digital Intermediate Scanning/Color Correction	YES
	Fringes	YES
	Interpositive/Internegative	YES
	Lab Special Handling/Overtime	YES
	Master Positive YCM	YES
	Negative Splicing	YES
	On Line Editing	YES
	Optical Sound Track	YES
	Projection Master-YCM	YES



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	Reprints	YES	
	Stock Footage Elements/Expenses	YES	
	Stock Shots Labor	YES	
	Video Masters	YES	
	Loss/Damages	NO	
	Stock Footage Purchase/License Fees	NO	
204-00	VISUAL EFFECTS (POST-PRODUCTION)		
	Archiving & Deliverables	YES	
	Box Rentals	YES	
	Compositing	YES	
	Data I/O	YES	
	Fringes	YES	
	Graphic Art/Animation	YES	
	Purchases/Rentals	YES	
	Rotoscoping & Paint	YES	
	Tracking & Match Move	YES	
	VFX Coordinator	YES	
	VFX Editor	YES	
	VFX Producer	YES	
	VFX Supervisor	YES	
	Wire/Rig Removal/Fix it Work	YES	
	Loss/Damage	NO	
205-00	TITLES, OPTICALS, INSERTS		
	Inserts	YES	
	Main & End Titles	YES	
	Optical Development	YES	
	Optical Effects	YES	
	Title Engineer	YES	
	Copyright/Trademark	NO	
	MPAA Rating/Seal	NO	
206-00	TRAVEL & LIVING (Post-Production)		
	Airport Greeters	YES	
	Commercial Airfare	YES	One round-trip flight between residence and Georgia.
	Ground Transportation - Airport<-->Hotel/Set	YES	One round-trip between airport and hotel.
	Ground Transportation - GA Residence<-->Airport	YES	One round-trip between airport and residence.
	Ground Transportation - Hotel<-->Set	YES	
	Housing - Hotels	YES	Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified). Limited to one room per person.
	Housing - Private Residence	YES	Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified).
	Luggage Fees	YES	
	Per Diem	YES	Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified)
	Private Jets	YES	
	Rental Car	YES	Limited to one vehicle per personnel.
	Travel Agency Fees	YES	
	Cleaning of Private Residence	NO	
	Reception Gifts	NO	
	Studio Executives Airfare	NO	



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	Travel/Living Expenses for Non-Employees (i.e., nanny, spouse, children,	NO	
207-00	FRINGES (Post-Production)		
	All Categories	YES	Same treatment as Production
OTHER			
301-00	INSURANCE		
	Cast Insurance	YES	
	Insurance Taxes	YES	Only if Georgia taxes.
	Marine & Aircraft Insurance	YES	
	Negatives Insurance	YES	
	Deductible	NO	
	E&O Insurance	NO	
	Insurance Claims	NO	
	Insurance Company Reimbursements	NO	Must offset losses incurred in Georgia.
302-00	PUBLICITY		
	Attendance at Premiere	NO	
	Entertainment	NO	
	Off-Set Publicity	NO	
	On-Set Publicity	NO	
303-00	PRODUCT PLACEMENT		
	Product Placement Labor and Expenses	NO	
304-00	GENERAL EXPENSES		
	Alcohol	NO	
	Bank/Exchange Costs	NO	
	CPA Audit Fees	NO	
	Credit Card/Purchase Card Fees/Late Fees	NO	
	Financing Fees	NO	
	GA Voluntary Audit Fee	NO	
	Gratuities	NO	
	Legal Fees	NO	
	Outside Bank Interest	NO	
	Professional Fees	NO	
	Studio Entertainment	NO	
	Work Order Transfers	NO	
	Wrap/Other Party	NO	
305-00	FRINGES (Other)		
	All Categories	YES	Same treatment as Production
306-00	COMPLETION BOND		
	Completion Bond	NO	