



Georgia Department of Revenue
2595 Century Boulevard, NE | Atlanta, Georgia 30345

**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 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	
	Assistants	YES
	Box Rentals	YES
	Choreographer	YES



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	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
	Ground Transportation - Airport<-->Hotel/Set	YES
	Ground Transportation - GA Residence<-->Airport	YES
	Ground Transportation - Hotel<-->Set	YES
	Housing - Hotels	YES
	Housing - Private Residence	YES
	Luggage Fees	YES
	Per Diem	YES
	Private Jets	YES



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	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	
	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	



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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
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



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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
	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
	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



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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
	Compositing	YES
	Concept Design and Look Development	YES
	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
	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
	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



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		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
	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
	Commercial Airfare	YES
	Ground Transportation - Airport<->Hotel/Set	One round-trip flight to/from Georgia.
	Ground Transportation - GA Residence<->Airport	One round-trip between airport and hotel.
		One round-trip between airport and residence.



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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, etc.)	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	
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	



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134-00	SECOND UNIT	YES
	Still Photo Stock/Developing	YES For on-set photography, even if developed off-set.
	Telecine	YES
135-00	TESTS	Same treatment as First Unit
	All Categories	Same treatment as First Unit
136-00	ADDITIONAL PRINCIPAL PHOTOGRAPHY	Same treatment as First Unit
	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)	YES
	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
	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



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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
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



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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	
Travel/Living Expenses for Non-Employees (i.e., nanny, spouse, children, etc.)	NO	
207-00 FRINGES (Post-Production)	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		

Frank M. O'Connell
State Revenue Commissioner

Tommy Cooper
Director, Audits Division



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Completion Bond

NO