Audits Division

State of Georgia Department of Revenue



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 Regulaton 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 Regulaton 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 product	tion (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		



		March 15, 2023	
I	Assistants	YES	
	Box Rentals	YES	
	Choreographer	YES	
	Dialogue Coach/Acting Coach	YES	
	Director	YES	
		YES	
	Fringes		
	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	110	
107-00	Box Rentals	YES	
	Fringes	YES	
	-	NO	
	Residuals/Royalties/Back End Payments etc.		
	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	



		GENERAL GUIDELINES	
		March 15, 2023	
	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	
	Steadicam Operator Still Photographer	YES	
		YES	
	Stills Purchases		
110.00		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		
110 00	Additional Grip Labor	YES	



		March 15, 2023	
	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	
		YES	
	Standby Carpenters		
	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	Must be part of pre-production and not development.
	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	



GEORGIA FILM PRODUCTION TAX CREDIT GENERAL GUIDELINES

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VFX Data Wrangler YES VFX Editor YES		-		
VFX Editor YES				
		-		
VEX PRODUCTION UNIT YES				
	I	VEA ENVSILAI PRODUCTION UNIT	YES	



		GENERAL GUIDELINES March 15, 2023	
I	VFX Producer	YES	
	VFX Sterographer	YES	
		YES	
	Visual FX Supervisor	YES	
	Wire/Rig Removal/Fix it Work	NO	
126-00	Loss/Damages	NO	
120-00	WARDROBE	YES	
	Box Rentals	YES	
	Costume Designer/Assistant		
	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	
1			
	Loss/Damages	NO	
129-00	Loss/Damages LOCATIONS/SET/PRODUCTION OFFICE		
129-00	Loss/Damages	YES	
129-00	Loss/Damages LOCATIONS/SET/PRODUCTION OFFICE Air Conditioning/Heating Rentals Box Rentals	YES YES	
129-00	Loss/Damages LOCATIONS/SET/PRODUCTION OFFICE Air Conditioning/Heating Rentals Box Rentals Catered/Production Meals/Labor	YES YES YES	
129-00	Loss/Damages LOCATIONS/SET/PRODUCTION OFFICE Air Conditioning/Heating Rentals Box Rentals Catered/Production Meals/Labor Commercial/Private Shipping	YES YES YES YES	
129-00	Loss/Damages LOCATIONS/SET/PRODUCTION OFFICE Air Conditioning/Heating Rentals Box Rentals Catered/Production Meals/Labor	YES YES YES	



	March 15		
I I		yes	
	Office Rentals/Expenses	YES	
	Office Supplies		
	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	
		NO	
131-00	Travel/Living Expenses for Non-Employees (i.e., nanny, spouse, children, VIDEO TAPE/PLAYBACK	NO	
101 00	Box Rentals	YES	
	Cell Phone	YES	
	Fringes	YES	
	Miscellaneous Video Labor	YES	
	Playback Assistant	YES	
		YES	
	Playback Operator		
	Purchases/Supplies	YES	
	Technical Director	YES	
	Video Assist Operator	YES	
1	Video Assist Package	YES	



GEORGIA FILM PRODUCTION TAX CREDIT GENERAL GUIDELINES

March 15, 2023

Vice Tankfors YES 132:00 TRANSPORTATION 132:00 TRANSPORTATION 132:00 TRANSPORTATION 132:00 TRANSPORTATION 132:00 Rentals YES Camera Cary/Cranes YES 17:00 YES 17:00 YES 17:00 YES 17:00 YES 17:00 YES 18:00 YES 19:00 YES 19:00 YES 19:00 YES 10:00 YES <			March 15, 2023
 132-00 TRANSPORTATION YTS Camera Cary(Canes) YTS Gas/Oil YTS Gas/Oil Ground Transportation/Car Services/Taxis YTS Gas/Oil YTS Gas/Oil YTS Gas/Oil YTS See Travel & Living category for clarification. Honewagen/Trailer Supplies YTS Mileage Allowances YTS Mileage Allowances YTS Production Trucks/Vehicles YTS Self-Drives YTS Self-Drives YTS Self-Drives Self-Drives YTS Self-Drives Production Trucks/Vehicles NO Practing Trucks/Vehicles NO Practing Trucks/Vehicles NO Practing Trucks/Vehicles NO Producter Trucks/Vehicles NO Productor Trucks/Vehicles <li< td=""><td></td><td>Video Transfers</td><td>YES</td></li<>		Video Transfers	YES
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camea carryCareas YES Fringes YES Grand Transportation/Car Services/Taxis YES Grand Transportation/Car Services/Taxis YES Grand Transportation/Car Services/Taxis YES Mineqe Allowances YES Mineqe Allowances YES Production Trutols/Vehicles YES Fransportation/Car Services/Taxis YES Production Trutols/Vehicles YES Fransportation/Car Services/Taxis YES Production Trutols/Vehicles YES Self-Drives YES Self-Drives YES Transportation Coordinator YES Arking Trickes No Production Trutos/Vehicle/Mechanic NO Self-Drives Tore Bus//Veicr/Mechanic NO Praining Trutos Tore Bus//Veicr/Mechanic NO Baron Transportation Coordinator NO Production Trutos/Yebriv/Mechanic NO Baron Transportation Coordinator NO Baron Transportation Coordinator NO Self-Drives Tore Service Tore Bus//Yebriv/Mechanic NO <td>132-00</td> <td>TRANSPORTATION</td> <td></td>	132-00	TRANSPORTATION	
bivers Prives Priss Gov/OI Priss Priss Gov/OI Priss Priss Gov/OI See ravel & Living category for clarification. Hencywagen/Trailer Supplies Priss Messengers Priss Parking Priss		Box Rentals	YES
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Ground Transportation/Car Services/TaxisYESSee Travel & Living category for Clarification.Honsenywagon/Trailer SuppliesYESMileage AllowancesYESMileage AllowancesYESProduction Trucks/VehiclesYESSelf-DrivesYESSelf-DrivesYESTransportation CoordinatorYESTransportation CoordinatorYESParking TicketsNOParking TicketsNOParking TicketsNOParking TicketsNODailesYESAutomote Stock/DevelopingYESParking TicketsYESParking TicketsNODailesYESSelf-OriveYESAutomaterYESParking TicketsNODailesYESSector Dus/Driver/MechanicYESParking TicketsYESAutomaterYESSector Dus/Driver/MechanicYESParking TicketsYESSector Dus/Driver/MechanicYESParking TicketsYESSector Dus/Driver/MechanicYESAutomaterYESAutomaterYESSector Dus/Driver/MechanicYESAutomaterYESSector Dus/Driver/MechanicYESAutomaterYESSector Dus/Driver/MechanicYESAutomaterYESAutomaterYESAutomaterYESAutomaterYESAutomaterYESAutomaterYES		Fringes	YES
Honeywagen/Trailer Supplies YES Messengers YES Messengers YES Parking YES Parking Toucks/Vehicles YES Parking Toucks/Vehicles YES Talsportation Coordinator YES Talsportation Coordinator YES Loss/Damage NO Parking Tickets Same Transportation All Categories Same treatment as F		Gas/Oil	YES
Nessengers YES Mileage Allowances YES Mileage Allowances YES Production Trucks/Vehicles YES Production Trucks/Vehicles YES Self-Drives YES Self-Drives YES Self-Drives YES Transportation Coordinator YES Loss/Damage NO Private Tour Bus/Driver/Mechanic NO Private Tour Bus/Driver/Mechanic NO Balles YES Develop YES Printing YES Sound Transfers YES All Categories Same treatment as First Unit 135-00 ADDTIONAL PINICIPAL PHOTOGRAPHY All Categories Same treatment as First Unit 135-00 ADDENCE RELATIONS Talent YES Food/Joinik YES Food/Joinik YES Sound Transfers YES All Categories Same treatment as First Unit 135-00 ADDTIONAL PINICIPAL PHOTOGRAPHY All Categories Same treatment as First Unit		Ground Transportation/Car Services/Taxis	YES See Travel & Living category for clarification.
MilegaMilegaYEsProduction Trucks/VehiclesYEsProduction Trucks/VehiclesYEsPurchases/NentalsYEsTolls/Road Permits/EP PassesYEsTolls/Road Permits/EP PassesYEsTransportation CordinatorYEsLoss/DamageNOPrivate Tour Bus/Driver/MechanicNOPrivate Tour Bus/Driver/MechanicNOPrivate Tour Bus/Driver/MechanicNOPrivate Tour Bus/Driver/MechanicNOPrivate Tour Bus/Driver/MechanicNOPrivate Tour Bus/Driver/MechanicYEsPrivate Tour Bus/Driver/MechanicSecone DuritPrivate Tour Bus/Driver/MechanicYEsSound TransfersYEsSound TransfersYEsAll CategoriesSame treatment as First Unit135-00ADDITIONAL PRINCIPAL PHOTOGRAPHYTour Bus/Driver/DriverYEsFringesYEsFringesYEsFringesYEsFringesYEsFri		Honeywagon/Trailer Supplies	YES
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Coding EquipmentYESContinuity ScriptYES			
Continuity Script YES			
		Editorial Room Rentals	YES
Film Editor/Assistants YES			
Fringes YES	I	Fringes	YES



		GENERAL GUIDELINES	
1	New Lincor Editing Customs	March 15, 2023	
	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	
		YES	
	Print Master		
	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	
1	Optical Sound Track	YES	
	Projection Master-YCM	YES	
		. 20	



		GENERAL GUIDELINES	
	Develop	March 15, 2023	
	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)	NO	
200 00	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	one round the between an port and residence.
	Housing - Hotels	YES	Up to the amount as set forth by the United States General Services
	Housing - Hotels	TES	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
	Housing Thrate Residence		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
	-	. 20	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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GEORGIA FILM PRODUCTION TAX CREDIT GENERAL GUIDELINES

March 15, 2023

		irch 15, 2023		
	Travel/Living Expenses for Non-Employees (i.e., nanny, spouse, childre	en, 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		