

QUALIFIED INTERACTIVE ENTERTAINMENT PRODUCTION COMPANY CERTIFICATION FORM

For taxable years beginning on or after January 1, 2014, this form must be submitted by a Qualified Interactive Entertainment Production Company* to the Department of Revenue to request certification under O.C.G.A. § 48-7-40.26(e)(8) for the Film Tax Credit.**

Name of the Qualified Interactive Entertainment Production Company	FEI Number
Georgia Business Location Street Address	Type of Business: <input type="checkbox"/> Partnership/LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation
Georgia Business Location City, State and Zip Code	Date of Submission:
Contact Person	Telephone Number of Contact Person
Street Address of Headquarters of Qualified Interactive Entertainment Production Company (if different)	City, State and Zip Code of Headquarters of Qualified Interactive Entertainment Production Company (if different)

Part 1.

Tax Year Beginning _____

Please respond to questions 1 and 2 below with either a Yes or No response.

1. Does this Qualified Interactive Entertainment Production Company maintain a business location physically located in Georgia? _____

2. Has this Qualified Interactive Entertainment Production Company expended a total aggregate payroll*** of \$500,000.00 or more for employees working within Georgia during the calendar year directly preceding the start of the taxable year of the Qualified Interactive Entertainment Production Company? _____

- 3a. Total payroll during the calendar year directly preceding the start of the taxable year of the Qualified Interactive Entertainment Production Company
\$ _____

- 3b. Total aggregate payroll*** for employees working within Georgia during the calendar year directly preceding the start of the taxable year of the Qualified Interactive Entertainment Production Company \$ _____

If a qualified interactive entertainment production company responds no to question 1 and/or 2, then it does not satisfy the requirements under O.C.G.A. § 48-7-40.26(e)(8) and its certification will be denied.

*A qualified interactive entertainment production company is a company that maintains a business location physically located in Georgia; in the calendar year directly preceding the start of the taxable year of the qualified interactive entertainment production company, had a total aggregate payroll of \$500,000.00 or more for employees working within this state (guaranteed payments to partners do not qualify for the film tax credit and cannot be included as payroll); has gross income less than \$100 million for the taxable year; and is primarily engaged in qualified production activities related to interactive entertainment which have been approved by the Department of Economic Development.

Before the Department of Economic Development certifies the production, O.C.G.A. § 48-7-40.26 requires the Department to certify that the qualified interactive entertainment production company maintains a business location physically located in this state and that the qualified interactive entertainment production company had expended a total aggregate payroll of \$500,000.00 or more for employees working within this state during the calendar year directly preceding the start of the taxable year of the qualified interactive entertainment production company. As such, if the company has gross income less than \$100 million for the taxable year and is primarily engaged in qualified production activities related to interactive entertainment they will only be eligible for the film credit if the Department certifies that they maintain a business location physically located in Georgia and that in the calendar year directly preceding the start of the taxable year of the qualified interactive entertainment production company, they had a total aggregate payroll of \$500,000.00 or more for employees working within this state.

**The Department of Revenue shall not issue any certifications before July 1, 2014.

***Total aggregate payroll means the total sum expended by a qualified interactive entertainment production company on salaries paid to employees working within this state in a state certified production or productions. For purposes of this paragraph:

- (a) With respect to a single employee, the portion of any salary which exceeds \$500,000.00 for a single production shall not be included when calculating total aggregate payroll; and
- (b) All payments to a single employee and any legal entity in which the employee has any direct or indirect ownership interest shall be considered as having been paid to the employee and shall be aggregated regardless of the means of payment or distribution.

CERTIFICATION BY QUALIFIED INTERACTIVE ENTERTAINMENT PRODUCTION COMPANY

I/we declare under the penalties of perjury that I/we have examined this form (including attachments) and to the best of my/our knowledge and belief it is true, correct, and complete.

Signature of President or Other Principal Officer or Tax Matters Person

Title: _____

Date: _____

Part 2. For Department Use Only

Approved by _____ Date Approved _____

Certified as meeting the requirements under O.C.G.A. § 48-7-40.26(e)(8) for tax year beginning _____

Upon approval by the Commissioner, a signed copy of Form IT-QIEPC will be returned to you.

You must attach this approved Form IT-QIEPC to your Georgia Department of Economic Development Certification Application.

If your film tax credit project spans more than 1 year you must submit a separate Form IT-QIEPC for each year.

Submit certification to:

**Tax Credits Unit
Georgia Department of Revenue
1800 Century Blvd NE
8th Floor
Atlanta, GA 30345**