

Empire State Development – Film Tax Credit Program



**Governor's Office
of Motion Picture
& Television
Development**

Project Name:	PM:	Date:
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CPA Agreed Upon Procedures Checklist

COMPLETE Final Application Checklist	
	Submitted
	Y/N/NA
Project Summary	
Budget Cost Qualifier (excel templates)	
Employment Report (excel template)	
End Credit Requirements (MS Word template)	
Frame Grab of End Credits	
Daily Production Reports	
Shoot Days Summary (excel template)	
Schedule of Retained Assets	
List of Visual and Digital Effects Companies	
General Ledger (Entire)	
General Ledger Reports (Separate)	
Cast & Crew List	
New York State Registered Sales Tax Vendor Certification	
Schedule of Related Party Transactions	

Complete	Summary of Steps - Agreed Upon Procedures
	1. Confirm that minimum threshold requirements for QPF and location principal photography days have been met
	2. Confirm all documentation is complete and accurate for production-related information and expenditures
	3. Attach a listing of assets not destroyed in the film production process
	4. Attach list of non-qualified costs noted in the expenditure test
	5. Attach sampling documentation including the calculation of misstatement % for payroll and non-payroll expenditures
	6. Attach related party documentation
	7. Attach Qualified Costs Summary with adjustments for disqualified costs, revised total qualified costs and tax credit amount
	8. Provide cover letter noting the inclusion of all revised and completed documentation required by the NYS Film Tax Credit Program