New York State Commercial Production Credit Application for Calendar Year 2014

FORM A

Production Company: _____

Date Submitted: _____

(Office Use Only)

Received by: _____

Date: _____

SECTION ONE: Applicant/Company Information

1-1 Applicant

Name		EIN/SSN
Address		
Address		
City	State	Zip
Country		

1-2 Applicant's Primary Contact *(this is the person who signs this application: see instructions)*

Name		
Address		
City	State	Zip
Phone	Email	

1-3 Applicant 's Secondary Contact

Name		
Address		
City	State	Zip
Phone	Email	

1-4 Primary Preparer of this application

Name		
Address		
City	State	Zip
Phone	Email	

SECTION TWO: Valid Business Purpose Test

NOTE: The Valid Business Purpose Test is ONLY for companies formed AFTER December 31, 2005. If your company was formed prior to this date, you may skip this section.

2-1 Enter the date of incorporation or formation of your business

2-2 Is your business similar in operation and ownership to a business entity or entities taxable, or previously taxable in New York State?

☐ **YES**
☐ **NO**

2-3 If you answered **Yes** to Question 2-2 above, you must have been formed to achieve a meaningful change in the economic position of your business (apart from the tax effects) and not merely to gain Empire State commercial production credit benefits. A meaningful change in the economic position of your business would include an increase in market share of your business or the entry of your business into new markets. Please attach a brief, notarized statement attesting to the valid business purpose of your formation.

SECTION THREE: Production Information

3-1 Indicate which of the component programs you are applying for:

	Did you also apply for any of these programs last year (2013)?
☐ **Downstate program**	☐ **YES** Downstate program 2013
☐ **Upstate program**	☐ **YES** Upstate program 2013
☐ **Growth program***	☐ **YES** Growth program 2013*

*NOTE: if you are a FIRST TIME applicant and you are applying to the Growth program for 2014, you must submit forms C, D and E, including all supporting documents for ALL commercials produced in New York in BOTH 2013 and 2014. If you applied to any of the component programs last year, you **DO NOT** need to re-submit forms for 2013.

3-2 Applicants to the Growth program must complete all answers for commercials completed in both 2014 and 2013. Applicants who are not applying to the Growth program only need to respond for 2014.

a. Total number of **Forms C** for **2014** included in this application	_____
b. Total number of **Forms C** for **2013** included in this application	_____
c. Total number of **qualified commercials** for **2014** included in this application	_____
d. Total number of **qualified commercials** for **2013** included in this application	_____
e. Total number of **deliverables** for **2014** (other than commercials)	_____
f. Total number of **deliverables** for **2013** (other than commercials)	_____

See instructions for definitions of "qualified commercial" and "deliverables"

SECTION FOUR: Calculation of Qualified Production Costs

4-1 Form C: Qualified Costs

Referring to the Schedule of Qualified Expenditures (Form B), complete one **Form C: Part 1** for each **commercial or package of commercials** (i.e., two or more commercials and/or other deliverables bid and produced under a single agency/client contract) being submitted. For help, refer to the instructions for this application.

Please attach **both** Part 1 and Part 2 from each Form C completed. Part 2 does not need to be filled out; data is automatically generated when you fill out Part 1.

In addition, each Form C submitted must be accompanied by four supporting documents:

1. Contract -- Attach an agency or client contract for each commercial or package of commercials for which a Form C is submitted.

2. Job Cost Report -- Attach a Job Cost Report for each commercial or package of commercials in whch the "Actuals to Date" column is equal to the total costs reported on Form C.

3. General Ledger -- Attach the portion of the General Ledger which details actual costs (with Qualified Costs clearly indicated) for the Job Cost Report submitted with Form C as above.

4. Daily Production Reports -- Attach production reports (including report-to location information for cast and crew) for every camera-roll day.

GROWTH PROGRAM APPLICANTS First time Applicants who are applying to the Growth program must submit a Form C: Part 1 and Part 2 plus supporting documents for every commercial or package of commercials completed in New York in both calendar year 2013 and calendar year 2014. Applicants who submitted forms last year (2013) to any of the component programs do NOT need to resubmit prior year's forms unless directed to do so by this Department.

4-2 Form D: Annual Totals

Referring to **Line V: Total** on **Form C: Part 2**, complete **Form D: Annual Totals** for calendar year **2014**.

Next, referring to **Form D: Annual Totals 2014** , fill in the table below:

2014 QUALIFIED COST TOTALS		Threshold	Eligible
ANNUAL DOWNSTATE QUALIFIED		$500,000	
ANNUAL UPSTATE QUALIFIED		$200,000	
2014 TOTAL QUALIFIED			

First time Applicants who are applying to the **Growth Credit** must also complete **Form D: Annual Totals** for calendar year **2013** in order to establish base year spending; use **Form D: Annual Totals 2013** to fill in the tables below. Applicants who submitted forms last year to any of the component programs do NOT need to resubmit forms from last year; however, repeat Applicants must complete the Eligibility Test below.

GROWTH CREDIT CALCULATION

2013 QUALIFIED COSTS	
2014 QUALIFIED COSTS	
GROWTH	
CALCULATION (20%)	

***ELIGIBILITY TEST FOR REPEAT APPLICANTS** *According to statute, total qualified costs for current year (2014) must be greater than the average of up to three previous years in which you applied for the credit in order to be eligible to apply for Growth credit again this year.*

3 YEAR AVERAGE QUALIFIED COST TOTALS*

2011 TOTAL QUALIFIED COSTS	
2012 TOTAL QUALIFIED COSTS	
2013 TOTAL QUALIFIED COSTS	
AVERAGE (11+12+13) / 3	

SECTION FIVE: New York State Employment

5-1 Form E: Employment Report

Attach one **Form E: Employment Report** for each commercial or package of commercials being applied for (one for each Form C). For help filling out Form E, see the instructions for this application.

5-2 Form F: Annual Employment Totals

Referring to the bottom row **Totals** on each Form E above, complete one **Form F: Annual Employment Totals** for calendar year 2014.

Next, referring to **Form F: Annual Employment Totals 2014** , fill in the table below:

2014 ANNUAL TOTALS	PROJECTS (total #)	Total Hours	Gross Payroll	Employer Paid Taxes	Employer Contribution to PH&W

First time Applicants who are applying to the Growth credit must also complete a **Form F** for all projects from calendar year **2013.** Referring to **Form F: Annual Employment Totals 2013**, fill in the table below. Repeat Applicants do NOT need to resubmit forms from last year.

2013 ANNUAL TOTALS	PROJECTS (total #)	Total Hours	Gross Payroll	Employer Paid Taxes	Employer Contribution to PH&W

SECTION SIX: Signature

The signature below must be provided by the corporate officer, partner, or sole proprietor, of the qualified commercial production company seeking the Commercial Production tax credit.

All other information requested by the application should provided by the corporate officer, partner, or sole proprietor, of the qualified commercial production company seeking the Commercial Production tax credit.

Under penalties of perjury, I declare that I have examined the application and accompanying documents and, to the best of my knowledge and belief, they are true, correct and complete.

Signature: _____ Title _____

Date: _____

SECTION SEVEN: FOIL Disclosure

The New York State Department of Economic Development, is subject to the Freedom of Information Law (FOIL), which governs the process for the public disclosure of certain records maintained by the Department (See Public Officers Law, Sections 87 and 89).

Applicants which submit information to the Department may request that the Department except all or part of such information from public disclosure, pursuant to Section 87(2)(a)(d) of the Public Officers Law, on the grounds that the proposal contains trade secrets, proprietary information, or that the information, if disclosed, would cause substantial injury to the competitive position of the firm submitting the information. Such exception may extend to information contained in the request itself, if public disclosure would defeat the purpose for which the exception is sought. The request for such an exception must be in writing and should state the reasons for the requested exception. It must also specify the proposal or portions thereof for which the exception is requested.

The Department shall notify the applicant of any requests for confidential or proprietary materials and whether those materials are exempt from FOIL.

NEXT STEPS

Completed applications including all the Forms and Supporting Documents described herein must be submitted between **January 2, 2015 and April 1, 2015**. Please submit the completed application to**:**

Empire State Development
Commercial Tax Credit Program
633 Third Avenue, 36th Floor
New York, NY 10017
(212) 803.2328
filmcredits@esd.ny.gov

If this application is approved, the Department shall issue a certificate of tax credit(s) earned to the applicant. The Department shall also provide a copy of such certificate to the Department of Taxation and Finance. If the application is disapproved, the Department shall provide the applicant with a notice of disapproval which shall state the reasons therefore. Such disapproval shall be a rejection of the applicant's application.