

Film Production Tax Credit Program Allocation Application

Application procedures and program overview

The State of Minnesota offers up to a 25% tax credit to attract and expand film production in the state. A film production company (applicant) may receive an assignable Tax Credit Certificate for up to 25 percent of eligible production costs for a project that expends at least \$1,000,000.00 in such costs in a consecutive 12-month period.

For a project to become eligible, an applicant applies to the Minnesota Department of Employment and Economic Development (DEED), at least 30 but no more than 180 days prior to beginning principal photography, to obtain a Credit Allocation Certificate. Upon completion of the project, the applicant commissions a Cost Verification Report to be prepared by an independent certified public accountant (CPA) licensed in the state of Minnesota; the CPA will verify the amount of eligible production costs related to the project. The applicant then provides the report to DEED and DEED determines the final credit amount and issues a Tax Credit Certificate. The recipient of a Tax Credit Certificate may use it or may assign the credit to another tax payer.

Program applications are accepted on a year-round basis. Credit Allocation Certificates are awarded on a first-submitted, first-allocated basis to applicants who submit a complete application and meet the program's minimum requirements. Applicants follow these steps:

Step 1: Applicant participates in a pre-application consultation with Minnesota Film and TV. To schedule an appointment call 612-767-0095 or email incentives@mnfilmtv.org

Step 2: Applicant submits a Film Production Tax Credit Allocation Application and supporting documentation by email to FilmInMN.DEED@state.mn.us

Step 3: DEED reviews the application and determines if the proposed project meets the program's minimum requirements

Step 4: Upon satisfactory review, DEED issues the applicant a Credit Allocation Certificate

Step 5: On the day principal photography begins in Minnesota, the applicant submits a Project Start Certification by email to FilmInMN.DEED@state.mn.us

Step 6: Within 30 days of project completion the applicant commissions the Cost Verification Report

Step 7: Applicant provides Cost Verification Report and Final Production and Economic Impact Report to DEED within 30 days of the report completion date. DEED reviews the report, determines the final credit amount, and issues a Tax Credit Certificate

Step 8: Applicant files for the credit on its Minnesota tax return filed with the Minnesota Department of Revenue (MDOR). In the event the Tax Credit Certificate holder elects to assign the certificate to another tax payer, the assignee must notify MDOR within 30 days of the date of assignment

Section I. Business name and identifying information

Production company legal name ("Applicant"): _____

DBA/Trade name/Previous name (if any): _____

Federal Tax ID number: _____

Minnesota Tax ID number: _____

Applicant's street address line 1: _____

Applicant's street address line 2: _____

City, State, Zip code: _____

Applicant's phone number: _____

Website: _____

Business type (check one):

C Corp S Corp LLC Partnership Other: _____

State of organization/incorporation: _____

Year entity was formed: _____

Section II. Applicant's authorized representative(s)

Primary:

First name: _____ Last name: _____ Title: _____

Phone: _____ Email address: _____

Secondary:

First name: _____ Last name: _____ Title: _____

Phone: _____ Email address: _____

Section III. Project overview

Title of project: _____

Type of project (check one):

- Feature Film Documentary National Television/Internet
 TV/internet Pilot TV/Internet Commercial Music video Post-production only

Provide a detailed description on the project (log line):

What are the distribution plans?

Is a distribution deal under contract?

- No Yes (if yes, attach a copy)

Where in Minnesota will principal photography take place (list specific key locations)?

How many days of principal photography will be shot in Minnesota? _____

How many days of principal photography will be shot **outside** of Minnesota? _____

Section IV. Budget overview

Complete a Budget Overview Worksheet and attach. This information will be collected twice:

1. At time of application, along with a detailed budget in its native format (xlsx, PDF, or doc files will be accepted)
2. After the project has been completed, actual dollar amounts will be submitted along with the Cost Verification report

Budget overview worksheet completed and attached:

True False

Complete the table below with the projected amount of Minnesota qualified spend, Minnesota non-qualified spend, and outside Minnesota non-qualified spend that will occur in this application’s tax year for this project. Multiply the Minnesota qualified spend by 25%, round to the nearest dollar, and enter amount in the amount of tax credit allocation requested.

Projected spend by source	Spend amount	Allowable percentage	Amount of tax credit allocation requested
Minnesota qualified spend		25%	
Minnesota non-qualified spend			
Outside Minnesota non-qualified spend			
Total project budget			

Can the applicant provide proof of funding (in the form of a signed bank letter and statement, completion bond, valid contract, or equivalent) that it has secured at least 75% of the total project budget at time of this application?

True False (project may be deemed ineligible for a Tax Credit Allocation Certificate)

Section V. Project timeline

Will pre-production occur in Minnesota?

No Yes (if yes, on what date will it begin? _____)

Principal photography is anticipated to begin in Minnesota on: _____

Principal photography is estimated to end on: _____

Will post production occur in Minnesota?

No Yes (if yes, on what date is it anticipated to end? _____)

Section VI. Disclosures

Does the business have any outstanding local, state, or federal tax liabilities?

No Yes (if yes, attach a statement)

Are there any current or unsatisfied judgments or injunctions against the business owners?

No Yes (if yes, attach a statement)

Is there current or pending litigation involving the business?

No Yes (if yes, attach summary)

Within the past five years, has there been any violation(s), citation(s), or complaint(s) of discrimination filed against the company in a state or federal court or before any state, federal, or local government agency?

No Yes (if yes, attach a copy of the violation(s), citation(s), or complaint(s) and the disposition of each)

Section VII. Key personnel

List key personnel associated with this production including: producer(s), director(s), line producer(s), and unit production manager(s). You may attach additional sheets if needed.

Title: _____ Does this individual claim Minnesota residency? No Yes

First name: _____ Last name: _____

Phone: _____ Email address: _____

Title: _____ Does this individual claim Minnesota residency? No Yes

First name: _____ Last name: _____

Phone: _____ Email address: _____

Title: _____ Does this individual claim Minnesota residency? No Yes

First name: _____ Last name: _____

Phone: _____ Email address: _____

Title: _____ Does this individual claim Minnesota residency? No Yes

First name: _____ Last name: _____

Phone: _____ Email address: _____

Title: _____ Does this individual claim Minnesota residency? No Yes

First name: _____ Last name: _____

Phone: _____ Email address: _____

Title: _____ Does this individual claim Minnesota residency? No Yes

First name: _____ Last name: _____

Phone: _____ Email address: _____

Section VIII. Required attachments

Applications must be submitted with the following attachments to be considered a complete submission. Applicants that submit an incomplete application will have the opportunity to correct the application; however, the application will not be given first-come first-served priority until complete.

- [Certificate of Good Standing in Minnesota](#)
- [Completed W-9](#)
- [Budget overview worksheet \(DEED's format\)](#)
- Budget (detailed budget in its native format: xlsx, PDF, or doc files accepted)
- Proof of funding
- Tax clearance letter from the Minnesota Department of Revenue (contact businessincome.tax@state.mn.us or call 651-282-5225 to obtain this statement)
- Script, storyboard, synopsis or treatment
- Resume(s) for each key personnel listed in Section VII
- Distribution agreement (if applicable)
- Submit Financial Assistance Demographic form. Visit <https://forms.office.com/g/njrxPXXAc4> to submit form online and mark complete.

Section IX. Business Acknowledgement and Certification

Tennessee Warning Notice: We are requesting data from you to determine if you are eligible for an award under the Film Production Tax Credit Program. You are not required to provide the requested information, but your failure to do so may result in DEED's inability to evaluate your eligibility for an award pursuant to the criteria developed under the program's enabling legislation and rules. The data you provide to us is classified as private or nonpublic data and cannot be shared without your permission, except as specified by statute or court order.

Data Privacy Notice: Certain data required by this application is classified as private or nonpublic data under Minn. Stat. § 13.591, subd. 1. Some other data that we collect in this application is classified as private data under Minn. Stat. § 116J.401, subd. 3.

Agreement to Provide Data to Minnesota Film and TV: After a Tax Credit Allocation Certificate is issued, you agree to provide daily call sheets, crew lists, vendor lists, and the name and contact information for production press contact for local media calls to Minnesota Film and TV. The applicant acknowledges that a press release may be published. All information and materials submitted to Minnesota Film and TV are public information and may be disclosed to third parties. You hereby waive and release Minnesota Film and TV from any claim or obligation relating to the confidentiality or alleged trade secret nature of any materials or information you submit to Minnesota Film and TV. After a Tax Credit Certificate is issued, you agree to provide a copy of final film poster and three to five production photos cleared for use by Minnesota Film and TV and DEED. By signing below, you authorize the exchange and use of data submitted in the application and Final Production and Economic Impact Report between DEED and Minnesota Film and TV.

Consent to Release Private Business Employment and Wage Data Collected and Maintained by the Unemployment and Insurance Program Minnesota Department of Employment and Economic Development (DEED): Your business is requesting financial assistance from a DEED business finance program. To help verify your current employment and wage levels during your participation in the program, DEED's Business Finance Office staff needs to review the monthly and quarterly employment and wage data that you submit to DEED's Unemployment Insurance Program (UIP).

Because your UIP employment and wage data is private, it cannot be provided to Business Finance staff without your permission. The data will be provided with your permission includes aggregate Minnesota employment levels for your company and at the project site, as well as specific wages and hours worked by your individual employees in Minnesota. It is important to note that data or information on specific individuals will be identity-protected so information such as social security numbers or names will not be provided.

Once you provide for UIP to share the data, UIP can provide the data to the Office of Business Finance. You have the right to not provide consent by refusing to sign this consent form, however, refusal may limit business finance program eligibility. The Office of Business Finance may not release the data to any other parties other than to your business representatives and will only receive the data until a Tax Credit Certificate has been issued.

To view the data or if you have questions, please contact Stephen Wolff, Program Manager, Office of Business Finance at 651-259-7415 or Stephen.wolff@state.mn.us.

I give my permission for the Unemployment Insurance Program to release monthly and quarterly employment and wage data to DEED's Office of Business Finance; and I understand that this data will be used by the Office of Business Finance to verify job and wage data associated with financial assistance it provides.

Information Sharing Authorization: To administer the Film Production Tax Credit Program, DEED must obtain information about you from the Minnesota Department of Revenue. By signing below, you authorize the exchange of private and/or nonpublic data between the two agencies. This authorization expires upon the conclusion of the subsidy.

Data Privacy Acknowledgement:

1. I acknowledge and agree to the following:
 - Agreement to Provide Data and materials to Minnesota Film and TV
 - Consent to Release Private Business Employment and Wage Data Collected and Maintained by the Unemployment and Insurance Program Minnesota Department of Employment and Economic Development
 - Information Sharing Authorization between the Minnesota Department of Revenue and the Department of Employment and Economic Development
2. I acknowledge that as a condition of receiving a business subsidy a static or animated logo approved by DEED and lasting approximately five seconds will be displayed in the end credits before the below the line crew crawl for the life of the project.
3. I acknowledge that only one business subsidy paid for with state funds is allowed per project. I certify that this project has not applied for nor received certification under the Film Production Jobs Program administered by Minnesota Film and TV.
4. I have read the above statements and I agree to supply the information requested to the Minnesota Department of Employment and Economic Development with full knowledge of the information provided herein.
5. I certify that all information provided herein is true and accurate, to the best of my knowledge.
6. I affirm that, as an officer or authorized agent of the business, I have authority to sign this form on behalf of the company.

Printed name and title: _____

Signature: _____ Date: _____

Email: _____

Phone Number: _____