



STATE OF CONNECTICUT

DIGITAL MEDIA & MOTION PICTURE TAX CREDIT

FORM A: PRE-APPLICATION



Due no later than ninety (90) days following first qualified expenditure

PART I CONTACT INFORMATION

PRODUCTION TITLE _____

APPLICANT NAME _____ EIN _____ E-MAIL _____

ADDRESS _____ PHONE _____ FAX _____

PRIMARY CONTACT _____ E-MAIL _____

ADDRESS _____ PHONE _____ FAX _____

CONNECTICUT PRODUCTION OFFICE CONTACT _____ E-MAIL _____

ADDRESS _____ PHONE _____ FAX _____

PART II PRODUCTION INFORMATION

TOTAL BUDGET \$ _____ (A) ESTIMATED CT EXPENDITURES \$ _____ (B)* CT BUDGET PERCENTAGE \$ _____ % (B:A)

ESTIMATED CT EXPENDITURES

 PREPRODUCTION \$ _____ PRODUCTION \$ _____ POSTPRODUCTION \$ _____

TOTAL PRINCIPAL PHOTOGRAPHY DAYS _____ (A) CT PRINCIPAL PHOTOGRAPHY DAYS _____ (B) CT PRINCIPAL PHOTOGRAPHY DAYS PERCENTAGE _____ % (B:A)

DATE OF FIRST EXPENDITURE IN CONNECTICUT _____

WILL THERE BE CT EXPENDITURES FOR OPTIONING OR PURCHASING INTELLECTUAL PROPERTY PRODUCED IN CONNECTICUT? _____ YES _____ NO

TYPE OF PRODUCTION

<input type="checkbox"/> FEATURE FILM	<input type="checkbox"/> DOCUMENTARY	<input type="checkbox"/> VIDEO GAMES
<input type="checkbox"/> TELEVISION (LONG-FORM SPECIALS, MINI-SERIES, SERIES) # OF EPISODES INCLUDED IN THIS SEASON _____	<input type="checkbox"/> MUSIC VIDEOS	<input type="checkbox"/> TRAILER
<input type="checkbox"/> TELEVISION FILM	<input type="checkbox"/> COMMERCIAL	<input type="checkbox"/> VIDEO TEASER
<input type="checkbox"/> INTERSTITIAL TELEVISION PROGRAM	<input type="checkbox"/> INFOMERCIAL	<input type="checkbox"/> DEMO
	<input type="checkbox"/> INTERACTIVE TELEVISION	<input type="checkbox"/> OTHER DIGITAL MEDIA (DESCRIBE) _____
	<input type="checkbox"/> INTERACTIVE GAMES	_____

PRODUCTION SCHEDULE

	IN CONNECTICUT		TOTAL PRODUCTION	
	START DATE	END DATE	START DATE	END DATE
A. PRE-PRODUCTION				
B. PRODUCTION/PRINCIPAL PHOTOGRAPHY				
C. ADDITIONAL PHOTOGRAPHY & RE-SHOOTS				
D. POST-PRODUCTION				
E. PROJECTED RELEASE/PREMIER DATE	N/A	N/A	N/A	

* Must exceed \$50,000 in qualified expenses to be certified as a qualified production.

OFFICE USE ONLY
RECEIVED BY _____
DATE _____

PART III FREEDOM OF INFORMATION ACT

This Pre-Application and all information submitted with it will become "public records" under the Freedom of Information Act, C.G.S. § 1-210. Applicants who submit information may request that the information be excepted from public disclosure pursuant to C.G.S. § 1-210 (b) (5) (A) on the grounds that the information constitutes trade secrets. Such requests must be made in writing to the Connecticut Commission on Culture and Tourism at the time of the submission of the documents. Applicants must specify the information to be excepted from public disclosure and must state the reasons for the requested exception.

PART IV OFFICER CERTIFICATION

Under penalties of perjury, I declare that I have examined the Pre-Application and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete and the applicant is an eligible production company producing a qualified production. I am aware that my submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for filing of false public records and/or forfeiture of any tax credits approved under this program. I also understand that the issuance of tax credits will be subject to the submission and review of an independent audit conducted by a Certified Public Accountant licensed in Connecticut. I understand that this application and the information submitted with it shall not be returnable to the applicant. *I further understand that I must provide screen credit to the State of Connecticut and the Connecticut Commission on Culture and Tourism unless otherwise requested.* This form must be signed by a corporate officer.

SIGNATURE OF OFFICER OF COMPANY _____ DATE _____
PRINT NAME _____ PHONE _____
TITLE _____ E-MAIL _____

PART V REQUIRED ADDITIONAL INFORMATION

The following additional information must be submitted with the Pre-Application.

- 1. Form B: Key Personnel
- 2. Form C: Distribution Plan
- 3. Form D: Budget Cost Qualifier
- 4. Detailed Production Budget
- 5. *Certificate of Legal Existence* from the Office of the Secretary of the State
- 6. Script

SUBMITTING PRE-APPLICATION

Please complete and return this form, with attachments, to:
Connecticut Commission on Culture & Tourism, Film Division
Attention: Heidi Hamilton
One Financial Plaza
755 Main Street
Hartford, CT 06103
www.ctfilm.com

To expedite a response to questions regarding the Pre-Application and Instructions, please submit questions in writing to taxcredit@ctfilm.com or call 860-256-2800.

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DATE _____



**STATE OF CONNECTICUT
DIGITAL MEDIA & MOTION PICTURE TAX CREDIT
FORM B: KEY PERSONNEL**



TYPE OF CONTACT		NAME	ADDRESS	PHONE	FAX	E-MAIL
CT CONTACT DURING PRODUCTION	CT RESIDENT YES___ NO___					
SECONDARY CONTACT	CT RESIDENT YES___ NO___					
PRODUCER	CT RESIDENT YES___ NO___					
LINE PRODUCER	CT RESIDENT YES___ NO___					
PRODUCTION ACCOUNTANT	CT RESIDENT YES___ NO___					
POST-PRODUCTION ACCOUNTANT	CT RESIDENT YES___ NO___					
UNIT PUBLICIST	CT RESIDENT YES___ NO___					
EXECUTIVE PRODUCER	CT RESIDENT YES___ NO___		N/A	N/A	N/A	N/A
DIRECTOR	CT RESIDENT YES___ NO___		N/A	N/A	N/A	N/A
LEAD ACTOR(S)	CT RESIDENT YES___ NO___		N/A	N/A	N/A	N/A

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STATE OF CONNECTICUT
DIGITAL MEDIA & MOTION PICTURE TAX CREDIT
FORM C: DISTRIBUTION PLAN



Please describe in detail the distribution plan for the qualified production including name of distributor, network or cable television.

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STATE OF CONNECTICUT
DIGITAL MEDIA & MOTION PICTURE TAX CREDIT
INSTRUCTIONS



ELIGIBLE PRODUCTION COMPANIES AND QUALIFIED PRODUCTIONS

Beginning July 1, 2006, an eligible production company producing a qualified production in Connecticut may qualify for a tax credit equal to 30% of pre-production, production and post-production expenses incurred in the state, as long as qualified costs exceed \$50,000. An eligible production company is a corporation, partnership, limited liability company or other business entity engaged in the business of producing qualified productions and qualified by the Secretary of the State of Connecticut to engage in business in the state.

PRE-APPLICATION

A Pre-Application must be submitted to the Connecticut Commission on Culture and Tourism (Commission) with required attachments no later than ninety (90) days after the first qualified production expenses incurred. Upon review and approval of the Pre-Application, the eligible production company receives an eligibility certificate certifying that it is a state-certified qualified production.

FINAL APPLICATION

The second step of the process begins when the eligible production company applies for a production tax credit certificate no later than ninety (90) days after the last qualified production expense incurred. The tax credit certificate is based on total actual expenses incurred in Connecticut as determined by an independent audit conducted by a Certified Public Accountant licensed in Connecticut.

CLAIMING AND ASSIGNING THE TAX CREDITS

The tax credits must be claimed against the tax imposed under chapter 208 of the general statutes for the income year in which final certification for the qualified production is made by the Commission. Any tax credit not used in the income year in which final certification is made may be carried forward for the three immediately succeeding income years. An eligible production company may assign or otherwise transfer the tax credits to one or more taxpayers. Written notification of such transfer(s) must be submitted jointly by the transferor and the transferee(s) to the Commission no later than thirty (30) days from the date of such transfer. The tax credits are nonrefundable.

PART I – CONTACT INFORMATION

Provide the name of the qualified production being produced in Connecticut. If the production does not yet have a name, please use the working title. Notify the Commission in writing of any change.

The applicant must be a corporation, partnership, limited liability company or other entity that is principally engaged in producing the qualified production and that controls the project during pre-production, production, and post-production. The applicant is the entity that, upon final certification, will receive the production tax credit certificate. The applicant is the entity that incurs and pays expenses related to the qualified production.

PART II – PRODUCTION INFORMATION

A qualified production includes documentaries, long-form specials, mini-series, series, music videos, interstitial television programming, interactive television, interactive games, video games, commercials, infomercials, and any format of digital media created primarily for distribution or exhibition to the general public. It also includes any trailer, pilot, video teaser or demo created primarily to stimulate the sale, marketing, promotion or exploitation of future investment in a product or a qualified production. A qualified production does not include any ongoing program created primarily as news, weather or financial market reports; or any production containing any material or performance that is obscene, as defined in Section 53a-193 of the Connecticut General Statutes.

Indicate the total estimated cost of production, including pre-production, production and post-production. Calculate the estimated percentage of Connecticut expenditures by dividing the Connecticut expenditures by the total budget. Estimated Connecticut qualified expenditures must exceed \$50,000 for the production to be certified as a qualified production. Provide the estimated Connecticut expenditures for each individual phase of production, including pre-production, production and post-production.

PART III – FREEDOM OF INFORMATION ACT

Applicants who submit information may request that the information be excepted from public disclosure under Sections 1-210 (b) (5) (A) & (B) of the Connecticut General Statutes. Such a request must be made in writing and submitted to the Connecticut Commission on Culture and Tourism, One Financial Plaza, 755 Main Street, Hartford, CT 06103, Attn: Heidi Hamilton, at the time the documents are submitted. Applicants must submit their request for non-disclosure of information with the application.

The Commission reserves the right to determine whether the information submitted by the applicant will be withheld from disclosure.

PART IV – OFFICER CERTIFICATION

The signature on the Pre-Application must be provided by the corporate officer, general partner, or managing member of the applicant seeking the tax credits. Please indicate the signer's title and relationship to the applicant.

PART V – REQUIRED ADDITIONAL INFORMATION

The Pre-Application must be submitted with the additional requested information in order for the application to be considered complete. Form B is a list of the key personnel involved with the production. Please update Form B as necessary. Use Form C to describe the plan for distribution. Provide the most current detailed version of the production budget. Include a full copy of the script along with a brief synopsis.

SUBMITTING PRE-APPLICATION

Form A: Pre-Application, Form B: Key Personnel, Form C: Distribution Plan, and Form D: Budget Cost Qualifier may be downloaded from www.ctfilm.com. Please submit two copies of these documents along with the required additional information organized and inserted in a notebook with a table of contents and exhibit tabs. Submit to:

Connecticut Commission on Culture & Tourism, Film Division
Attention: Heidi Hamilton
One Financial Plaza
755 Main Street
Hartford, CT 06103
www.ctfilm.com

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