

***RECENT UPDATES TO THE DIGITAL MEDIA AND MOTION PICTURE TAX CREDIT PROGRAM***

1. The percentage of CT shoot days required to qualify has been reduced to 25% from 50%.
2. Post-production projects may qualify if CT spending is at least 50% of the post-production budget, or if a production spends at least \$1M in post-production in the state.
3. Qualified compensation does not include bonus pay, stock options, restricted stock units or similar arrangements.
4. All goods and services must be rented or purchased from a CT vendor in order to qualify. For example, car service to/from CT will only qualify if using a CT-based car service.
5. The DECD list of approved auditors may be found here:  
[http://ct.gov/e cd/lib/e cd/DECD\\_Approved\\_Auditors.pdf](http://ct.gov/e cd/lib/e cd/DECD_Approved_Auditors.pdf)
6. Any applicant for the Infrastructure Tax Credit that is leasing their property must have a capital lease in order to qualify.

Please feel free to contact the Office of Film, Television, and Digital Media with any specific questions regarding Tax Credit Programs at (860) 270-8211.