

IDAHO FILM BUREAU
Box 83720
700 W. State St.
Boise, ID 83720-0093
800 942-8338
208 334-2470
www.filmidaho.com



IDAHO TAX COMMISSION
Box 36
800 Park Blvd., Plaza IV
Boise, ID 83722-0410
800 972-7660
208 334-7660
www.tax.idaho.gov

FILM INDUSTRY TAX INCENTIVE

SALES TAX REBATE FILING INSTRUCTIONS

PRIOR TO THE BEGINNING OF PRODUCTION:

1. Complete the Film Incentive Application Form and submit to the Idaho Film Bureau at the address above along with a copy of the script, a treatment or synopsis and the budget for the Idaho portion of the production.
2. The Idaho Film Bureau will respond with a letter either accepting or denying the application for certification. If the application is denied, an explanation will be detailed in the letter.

DURING PRODUCTION:

3. Retain all receipts of taxable items showing sales taxes paid. Keep accurate records of qualified expenditures listed below to meet the \$200,000 minimum.
4. Submit Idaho Tax Commission Form TCR, with copies of receipts for taxable items as well as records proving the minimum \$200,000 has been spent, to the Idaho Tax Commission at the address

above. The submission can be made any time during the production once the minimum of \$200,000 has been spent. The submission can also be done at the completion of production. (Form TCR can be found at www.filmidaho.com and at www.tax.idaho.gov)

5. Productions must submit Form TCR within 36 months of the production start date or forfeit the right to receive the rebate.

IDAHO TAX COMMISSION PROCESS:

6. The Tax Commission will review Form TCR and supporting documentation and issue a check within 60 days for the sales tax rebate to the production company named in the Film Incentive Application Form.
7. If the rebate is not paid within 60 days, the production company shall accrue interest at the rate provided in section 63-3045 of Idaho code.
8. Any rebate paid shall be subject to recapture in the event that the criteria are not met.

QUALIFYING PRODUCTIONS:

Products of a media production project include feature films, videos, television series or movies, industrials and education programs or shows, video or computer games, and documentaries, but shall not include production of news and athletic event programming, political advertisements, family or personal productions, filming of live staged events to which tickets are sold or any material of an indecent or obscene nature as provided in chapter 41, title 18, Idaho Code. "Media production project" includes preproduction, production, and postproduction. HB 497, Idaho Code.

QUALIFIED EXPENDITURES:

Qualifying media production project expenditures in Idaho include, but are not limited to, wages from eleven dollars (\$11.00) per hour to one hundred twenty-five dollars (\$125) per hour, fringe benefits, commissions or fees and per diem expenses for labor paid in Idaho; contract labor paid in Idaho; equipment rentals and purchases during preproduction, production and postproduction such as grip, lighting, editing, camera, communication and computers; film, videotape stock or digital recording medium and processing and transfer costs; expendables such as gaffer's tape or gel; wardrobe and costuming; makeup and hairdressing supplies; set construction and set decoration materials, prop rentals and purchases, including lumber and construction materials, tools and equipment; stage, location site and office space rentals, equipment and expendables; vehicle, truck, boat and aircraft rentals, leases and purchases; food purchased for cast and crew; airfare or other travel purchased through an Idaho based travel agency; insurance and completion bond coverage purchased through an Idaho based agency; lodging expenses for hotels, motels, apartments and houses; motor vehicle expenses, including gas, oil, servicing and reimbursed mileage; laundry and dry cleaning; and shipping services. HB 497, Idaho Code.