



INDEPENDENT FLORIDA FILMMAKER QUEUE 'C' – 2009/2010

Florida Feature Films or Documentaries

70 minutes or longer

With \$100,000 up to \$625,000 in Qualifying Expenditures

- **This packet includes:**
 - I. **Definitions**
 - II. **Policies & Procedures**
 - III. **Application 'C'**

C-I. DEFINITIONS

A. The following statutory definitions apply to Florida's film and entertainment incentive:

1. Certified Production – A qualified production that has incentive funds available and allocated to it by the Office of Tourism, Trade and Economic Development (OTTED) based on its estimated qualified expenditures. The term excludes a production if its first day of principal photography in this state occurred before the production is certified by OTTED, unless the production spans more than one fiscal year, was a certified production on the first day of such photography, and is required to submit an application for continuing the same production in the subsequent year.

2. Crossover Project – A production that was certified and started principal photography in one fiscal year and continues into the next fiscal year.

3. Family-Friendly Production – Scripted productions that have cross-generational appeal; are suitable for viewing by children age 5 and older; are appropriate in theme, content, and language for a broad family audience; embody a responsible resolution of issues; and do not exhibit any act of smoking, sex, nudity, or vulgar or profane language.

4. Fraud – Per Statute 288.1254, "any applicant that submits information under this section that includes fraudulent information is liable for reimbursement of the reasonable costs and fees associated with the review, processing, investigation, and prosecution of the fraudulent claim. An applicant that obtains an incentive payment under this section through a claim that is fraudulent is liable for reimbursement of the incentive payment plus a penalty in an amount double the incentive payment. The penalty is in addition to any criminal penalty to which the applicant is liable for the same acts. The applicant is also liable for costs and fees incurred by the state in investigating and prosecuting the fraudulent claim."

5. High-impact Television Series – A production created to run multiple production seasons having an estimated order of at least seven episodes per season and qualified expenditures of at least \$625,000 per episode.

6. OFE – The Governor’s Office of Film and Entertainment

7. Off-Season Certified Production – A production, other than a digital media project or an animated production, which films 75% or more of its principal photography days from June 1 through November 30.

8. OTTED – The Office of Tourism, Trade and Economic Development.

9. Principal Photography – “Principal Photography” means the filming of major or significant components of the qualified production which involve lead actors.

10. Production – A theatrical or direct-to-video motion picture; a made-for-television motion picture; a commercial; a music video; an industrial or educational film; an infomercial; a documentary film; a television pilot program; a presentation for a television pilot program; a television series, including, but not limited to, a drama, a reality show, a comedy, a soap opera, a telenovela, a game show, or a miniseries production; or a digital media project by the entertainment industry. One season of a television series is considered one production. The term excludes a weather or market program; a sporting event; a sports show; a gala; a production that solicits funds; a home shopping program; a political program; a political documentary; political advertising; a gambling-related project or production; a concert production; a pornographic production; or a local, regional, or Internet-distributed-only news show, current-events show, or current-affairs show.

11. Production Expenditures – The costs of tangible and intangible property used and services performed primarily and customarily in the production, including pre-production and post-production, excluding costs for development, marketing, and distribution.

Production costs include, but are not limited to:

- a) Wages, salaries, fringes, or other compensation including amounts paid through a payroll service company, for technical and production crews, directors, producers, and performers.
- b) Expenditures for sound stages, backlots, production editing, digital effects, sound recordings, sets, and set construction.
- c) Expenditures for rental equipment, including, but not limited to, cameras and grip or electrical equipment.
- d) Expenditures for meals, travel, and accommodations.

12. Qualified Expenditures – Production expenditures (*see definition #11*) incurred in this state by a qualified production for:

- a) Goods purchased or leased from, or services provided by, a vendor or supplier in this state which is registered with the Department of State or the Department of Revenue and doing business in this state.

- b) Payments to residents of this state in the form of salary, wages or other compensation up to a maximum of \$400,000 per resident for the general production.
- c) Only pre-production, production and post production expenditures can be qualified expenditures. Costs associated with development, marketing, or distribution are not qualified expenditures.
- d) For a qualified production involving an event, such as an awards show, the term ‘qualified expenditures’ excludes expenditures solely associated with the event itself and not directly required by the production.
- e) Expenditures made prior to certification by OTTED can not be considered qualified expenditures, with the exception of the pickup of additional episodes of a television series within a single season.

13. Qualified Production – A production in this state meeting the requirements of the statute, the minimum qualified expenditures, and the requirements of its appropriate queue. The term excludes a production:

- a) In which less than 50% of the positions that make up its production cast and below-the-line production crew are filled by residents in this state, whose residency is demonstrated by a valid Florida driver’s license or other state-issued identification confirming residency, or students enrolled full-time in a film-and-entertainment –related course of study at an institution of higher learning in this state; or:
- b) That is deemed by the Office of Film and Entertainment to contain obscene content as defined in Florida Statute 847.001(10).

14. Qualified Production Company – A corporation, limited liability company, partnership or other legal entity engaged in producing a qualified production.

C-II. POLICIES & PROCEDURES

A. OVERVIEW

1. A certified production in this queue is eligible for a cash reimbursement of 15% to 17% of its actual qualified expenditures in this state providing it meets the required minimum qualified expenditures of \$100,000, and certain other criteria. (*Independent Florida productions with over \$625,000 in qualified expenditures must apply in the General Queue- 'A'*)
2. The maximum reimbursement for any one certified production is \$106,250.
3. Cash Rebate Available:
 - a) **15%** -- All year.
 - b) **2%** -- Additional if production is determined family-friendly (*see definition #3*).
4. Read the "Filing for Rebate Guidelines" before production to be sure you understand fully what documentation must be gathered, and in what form, during your production. They are available online, or by request from the OFE.
6. Special Requirements:
 - a) Six of the following eight positions must be Florida workers: Writer, Director, Producer, Director of Photography, Star or one of the Lead Actors, Production Manager, Editor, and Production Designer. A 'Florida worker' is defined as a person who has been a resident of Florida for at least one year; or a person who graduated from a film school, college, university or community college in Florida in the past five years; or a person enrolled full-time in such a school, college, or university.
 - b) Application must include proof of 50% or more of financing in escrow, or other form dedicated to the production.
 - c) All major post-production must be done in-state.
 - d) 50% or more of your production cast and crew hires must be Florida residents.
 - e) If a production determines it must delay its original principal photography start date, it must notify the OFE in writing no later than five business days prior to the original principal photography start date and provide proof of financing dedicated to the production equal to or greater than its approved qualified expenditures in a form acceptable to the OFE. Providing such proof of financing will allow your certified or qualified production access to the additional 45-day window to start principal photography. Not doing so may forfeit your incentive certification.
7. Productions crossing fiscal years may combine qualified expenditures from both fiscal years to reach the threshold to qualify.

B. APPLYING AND QUALIFYING FOR THIS QUEUE

1. Application Form 'C':
 - a) The application form 'C' applies to this queue only.

b) The OFE is only accepting FY 2009/2010 applications for productions starting principal photography within 180 days of application date.

c) Delivery method: Your application, with supporting documentation, can be delivered to OFE by any delivery method.

c) An incomplete application, or one missing supporting documentation, will not be placed in order for consideration.

d) Supporting documentation required:

(1) Script or screenplay

(2) Synopsis

(3) Detailed Florida Qualified Expenditures Budget (*as .PDF file, Movie Magic or similar format*) (*Sample budget available online or by request*)

(4) Shooting Schedule

(5) Day Out of Days (Actor Work Detail)

(6) Evidence of 50% of Financing (Escrow Statement, Dedicated Account, Investor Guarantee Letter, etc.)

2. Order of Placement in Queue

a) All applications are accepted on a first-come first-serve basis. The time and date the package enters OFE, Suite 2001, The Capitol, in Tallahassee, FL will determine its order for consideration.

3. Processing the Application

a) Within ten business days after receipt of the complete application and support documents OFE will complete its review of each application. If determined to be a qualified production, OFE will recommend to OTTED a maximum reimbursement amount based on its approved Florida qualified expenditures budget.

b) Within five additional business days, OTTED will make final determination of the actual maximum reimbursement and certify funds, if available, to the qualified production. OFE will then notify the applicant of its determination.

c) If incentive funds are NOT available in the queue, OFE will notify the qualified production, which will be added to the 'wait list' (*see # 4 below*) for the queue.

d) A production that is not qualified or certified will be notified within 15 business days of submission.

e) A written contract between the certified production and OFE will be drafted and fully executed. A production not agreeing to the terms and conditions of the contract will forfeit its certification. (*See sample contract on filminflorida.com*)

4. Wait List

a) If all incentive funds in the queue are certified to other productions, subsequent qualified productions will be placed on a 'wait list'. If a certified production in the same queue loses its certification for any reason, its certified funds go to the next production on the wait list. However, once a production starts principal photography it will be removed from the wait list. If a qualified production has been certified funds for part but not all of its maximum certification, it shall have priority of funds that become available in its queue. However, once any production starts principal photography it can not be certified for additional incentive funds, with the exception of crossover projects.

C. FILING FOR REBATE GUIDELINES *(Please note this is a brief overview of the guidelines. A complete list is available online or by request from the OFE.)*

1. Verifying and Submitting Qualified Expenditures and Signed Summary Statements
 - a) Once all qualified expenditures have been made by the certified production, it must hire a third-party Florida-based Certified Public Accountant (CPA) of the production's choosing, at the production's expense, to verify its qualified expenditures. The applicant may request a list of CPA's who have previously serviced productions certified for Florida's incentive program.
 - b) Final submission to OFE shall be made on a reasonable schedule after all expenditures are made, but in no case later than August 3 of each fiscal year.
 - c) Submission should include proof the CPA has been fully paid. **Such payment shall not be considered a qualified expenditure.**
 - d) Once all expenses are verified by the CPA, the CPA's verification report and copies of all supporting documents (*including the Final Signed Summary Statement document available online or by request*) shall be submitted to OFE at the following address:

The Governor's Office of Film and Entertainment
The Capitol
400 South Monroe St., Suite 2001
Tallahassee, FL 32399-0001

2. Getting Your Rebate Check
 - a) Once OFE and OTTED have verified and approved the actual Florida qualified expenditures, the state of Florida will issue a check for reimbursement of the pre-approved percentage of the actual qualified expenditures, but in no case greater than the maximum amount previously certified by OTTED.

D. WITHDRAWAL OF ELIGIBILITY

1. A qualified or certified production may lose or be withdrawn from eligibility for:
 - a) Principal photography started in Florida before the applicant became designated as a qualified or certified production by OTTED.
 - b) Failure to maintain a reasonable schedule which means beginning principal photography in this state no more than 45 calendar days before or after the date provided in the program's application. If a production determines it must delay its original principal photography start date, it must notify the OFE in writing no later than five business days prior to the original principal photography start date and provide proof of financing dedicated to the production equal to or greater than its approved qualified expenditures in a form acceptable to the OFE. Once principal photography begins, the production must remain on the schedule as accepted by the OFE. A production must notify the OFE of any unscheduled break in production

beyond one week. Upon such notice the OFE may request proof of financing and a revised production schedule in a form acceptable to the OFE.

- c) Failure to meet the spending and threshold requirements of their queue.
- d) Failure to provide documentation requested by the OFE.
- e) Including pornographic or obscene content, as defined by Florida's Supreme Court.
- f) Failure to comply with applicable laws. Applicants must comply with all existing Labor, Employment, Immigration and Internal Revenue laws and regulations.
- g) Fraud (*see Definition #4*).

2. Voluntary Withdrawal from Incentive Program:

If a qualified or certified production voluntarily withdraws or is withdrawn by the OFE from the incentive program and reapplies for certification, it must provide at the time of reapplication proof of financing dedicated to the production equal to or greater than its approved qualified expenditures in a form acceptable to the OFE.

E. MARKETING REQUIREMENTS

- 1. The on-screen end credits, must include the following;
 - a) Official Incentive Recipient End Credit Logo provided by the OFE
 - b) Acknowledgement language as specified below:

Special thanks to
Governor Charlie Crist and the Florida Legislature for
Florida's Entertainment Industry Financial Incentive
and
The Florida Governor's Office of Film & Entertainment

- 2. The production agrees to provide five (5) different high resolution still production photos in a digital format to the OFE before public distribution of the production, with rights cleared for Florida's promotional use only.
- 3. The production agrees to provide three (3) copies of the full-size poster for the production to the OFE before public distribution of the production. If none are created, two copies of other marketing materials shall be provided.
- 4. The production agrees to provide one (1) copy of the EPK for the production at the time it is made available to the press, if one is created.
- 5. The production shall make best efforts to include in its marketing materials the promotion of Florida either as a tourist destination or as a filming destination.
- 6. The production shall supply two (2) DVD copies of the final released version of the production to the OFE.

F. FAMILY FRIENDLY-QUALIFYING & OBTAINING THE 2% BONUS

1. Films and television productions that are scripted and meet the strict criteria for a 'family-friendly' production (*see definition #3*) will check the appropriate box on the application.
2. After the production is complete, the production will submit three (3) copies on DVD of the final released version of the production.
3. The Florida Film Commissioner or their designee will review the final released version of the production and may seek the advice of the Florida Film and Entertainment Advisory Council if necessary.
4. The Florida film commissioner will make the final determination of qualification.
5. If funds are available in the queue, a separate check for 2% of the actual qualified expenditures will be issued to the certified production.



**C-III. APPLICATION 'C' for INDEPENDENT FLORIDA FILMMAKER
QUEUE – 2009/2010**

**C: Florida Feature Films or Documentaries 70 minutes or longer
With \$100,000 up to \$625,000 in Qualifying Expenditures**

PLEASE NOTE: ONLY ACCEPTING FY 2009/2010 APPLICATIONS STARTING PRINCIPAL PHOTOGRAPHY
WITHIN 180 DAYS OF APPLICATION DATE.

Production Title

Production Company

FOR OFE USE ONLY		
_____ Time/Date Received	_____ Date Qualified by OFE	_____ Date Certified by OTTED
_____ Amount of Certification	OFE -	09-10 Project Number

A. TYPE OF PRODUCTION (*check one*):

- ____ Feature 70 minutes or longer
 ____ Documentary 70 minutes or longer

B. PERCENTAGE REBATE APPLYING FOR (*check all that apply*):

- ____ 15% Standard Rebate (*All qualified productions are eligible*)
 ____ 2% Family Friendly Bonus (*Must meet strict criteria. See definition #3, and C-II Policies and Procedures, Section f.*)

NOTE: QUEUE 'C' HAS SPECIAL RULES THAT ARE UNIQUE TO THIS QUEUE. THEY INCLUDE:

1. Six of eight specific positions must be Florida workers:
 Writer, Director, Producer, Director of Photography, Star or a Lead Actor, Production Manager, Editor, Production Designer.
2. Application must include proof of 50% of financing in escrow, or other form dedicated to the production.
3. All major post-production must be done in-state.

READ THE POLICIES AND PROCEDURES TO MAKE SURE YOU UNDERSTAND WHAT RULES APPLY AND WHAT INFORMATION IS NECESSARY TO APPLY.

C. APPLICANT INFORMATION

1. Production Contact (for incentive inquiries):

a) Name: _____

b) Title: _____

c) Phone: O: _____ C: _____

d) Email: _____ Fax: _____

2. Name of Business Unit: _____

(Note: This will be the recipient of the incentive rebate check)

3. Mailing Address: _____

4. Name of Parent Company (if applicable): _____

5. Business unit's federal employer identification number: _____

6. Business unit's unemployment compensation ID number: _____

7. Business unit's Florida sales tax registration number: _____

8. Business unit's Florida sales tax exemption number: _____

9. Is the business unit minority owned: ___ YES ___ NO

If YES, explain: _____

10. Production Office Address (current or planned): _____

11. Production Office Phone: _____

D. PRODUCTION DETAILS

1. By statute, 6 of the following 8 key positions must be ‘Florida workers.’ For these 6 positions only, a ‘Florida worker’ is: defined as a person who has been a resident of Florida for at least one year; or a person who graduated from a film school, college, university or community college in Florida in the past five years; or a person enrolled full-time in such a school, college, or university. Please check all Florida workers for these positions:

- a) Director: _____ Phone: _____ FL ____
- b) Producer: _____ Phone: _____ FL ____
- c) Writer: _____ Phone: _____ FL ____
- d) Production Manager: _____ Phone: _____ FL ____
- e) Director of Photography _____ Phone: _____ FL ____
- f) Editor: _____ Phone: _____ FL ____
- g) Production Designer: _____ Phone: _____ FL ____
- h) Star or one of lead actors: _____ Phone: _____ FL ____

2. Format: _____ 35mm
 _____ 16mm _____ 24P
 _____ HD _____ Other Video Format: _____

3. Production Schedule:

Florida Production Schedule	Start Date	End Date	Total Days
a. Prep:			
b. Principal Photography:			
c. Additional Photography & Reshoots:			
d. Post – Production:			
e. Projected Release / Premiere:			

4. 50% Florida Cast and Crew Requirement:

Above the Line

All FL Resident Principal Players	#	\$
All FL Resident Supporting Cast	#	\$
All FL Resident Day Players	#	\$
All FL Resident Extras/Stand-Ins	#	\$
All FL Resident Production Crew	#	\$
Total FL Resident - Above the Line	#	\$

Below the Line

All FL Resident Production Crew	#	\$
All FL Resident - Post Production	#	\$
Total FL Resident -Below the Line	#	\$

5. List counties and cities expected for principal photography in Florida:
- a) County _____ City _____ # Days _____
 - b) County _____ City _____ # Days _____
 - c) County _____ City _____ # Days _____

(If you need additional space, please attach a separate sheet with the required information.)

6. Distributor (if known)

- a) Contact Name: _____ Title: _____
- b) Company: _____
- c) Address: _____

- d) Phone: _____ Fax: _____
- e) Email: _____ Website: _____

7. Post-Production Company

(Note: It is a requirement only for Queue C that all 'major post production' be done in Florida)

- a) Contact Name: _____ Title: _____
- b) Company: _____
- c) Address: _____

- d) Phone: _____ Fax: _____
- e) Email: _____ Website: _____

8. Production Insurance Company

- a) Contact Name: _____ Title: _____
- b) Company: _____
- c) Address: _____

- d) Phone: _____ Fax: _____
- e) Email: _____ Website: _____

9. Payroll Service

- a) Contact Name: _____ Title: _____
- b) Company: _____
- c) Address: _____

- d) Phone: _____ Fax: _____
- e) Email: _____ Website: _____

10. Publicist contact:

- a) Name: _____
- b) Company: _____
- c) Phone Numbers: O: _____ C: _____
- d) Email Address: _____

11. Financial Information:

(NOTE: You must include proof of 50% of financing in escrow, or other form dedicated to the production, with your application)

a) Method of Proof of Financing: _____

b) Financing Entity:

(1) Company: _____ Title: _____

(2) Contact Name: _____

(3) Address: _____

(4) Phone: _____ Fax: _____

(5) Email: _____ Website: _____

E. FLORIDA QUALIFIED EXPENDITURES

-
- 1. Total Florida Qualified Expenditures: \$_____

 (Including Total Florida Wages)
 - 2. Qualified Florida Wages: \$_____
 - 3. Estimated # of Hotel/Lodging Room Nights _____
 - 4. Estimated Expenditures for Hotel/Lodging in Florida \$_____
 - 5. Estimated Expenditures on Fl. lab & processing: \$_____
 - 6. Estimated expenditures on Fl. post production \$_____

F. PRODUCTION IMPACT INFORMATION

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- 1. What role has Florida’s incentive (or incentives) played in your production’s decision to produce this project in Florida? If there are other countries or states that competed for (or are competing) for this project, please list them and why you considered or are considering them.

 - 2. Please list any criminal or civil fines or penalties and/or any awards that the parent company, or business unit (if applicable) has received.

G. FRAUDULENT CLAIMS

Per Statute 288.1254, “any applicant that submits information under this section that includes fraudulent information is liable for reimbursement of the reasonable costs and fees associated with the review, processing, investigation, and prosecution of the fraudulent claim. An applicant that obtains an incentive payment under this section through a claim that is fraudulent is liable for reimbursement of the incentive payment plus a penalty in an amount double the incentive payment. The penalty is in addition to any criminal penalty to which the applicant is liable for the same acts. The applicant is also liable for costs and fees incurred by the state in investigating and prosecuting the fraudulent claim.”

H. DOCUMENTS TO SUBMIT

Please submit the following documents with your application packet:

1. Florida Qualified Expenditures Budget (*as .PDF file, in Movie Magic or similar format*) (*Sample Budget available online or by request*)
2. Script
3. Synopsis
4. Evidence of 50% of Financing (*Escrow Statement, Dedicated Account, Investor Guarantee Letter, etc.*)
5. Shooting Schedule or copy of Production Board
6. Day Out Of Days (*Actor Work Detail*)
7. Request for Confidentiality (*details at filminflorida.com*)

To the best of my knowledge, by signing below I attest that the information included in this application and in the attached documents are true and accurate.

(Signature of Authorized Officer)

(Print or Type Name of Authorized Officer)

(Title of Authorized Officer)

(Company)

(Phone Number)

(E-mail Address)

(Fax Number)

(Date)