



6/6/2006

# New Jersey Film Tax Credit Transfer Application

**Please submit 3 copies of completed application and attachments. Incomplete applications will not be considered or reviewed until all information is received.**

**Mailing address:**

EDA  
P.O. Box 990  
Trenton, NJ 08625-0990  
Ref: Film Tax Credit

**Delivery address:**

EDA  
36 W. State Street  
Trenton, NJ 08625-0990  
Ref: Film Tax Credit

**APPLICANT INFORMATION**

1. Legal Name of Applicant \_\_\_\_\_

2. Primary Business Address \_\_\_\_\_

3. Mailing Address *(if different from above)* \_\_\_\_\_

4. Contact Person *(name and title)* \_\_\_\_\_

Phone # \_\_\_\_\_ Fax # \_\_\_\_\_ E-mail \_\_\_\_\_

5. SIC Number \_\_\_\_\_ NAICS Number \_\_\_\_\_

6. Applicant's New Jersey tax year \_\_\_\_\_

7. Applicant's Federal Tax ID Number \_\_\_\_\_

8. Film or Project Title \_\_\_\_\_

9. Estimated Date of Commencement of Principal Photography \_\_\_\_\_

10. Estimated Date of Project Completion \_\_\_\_\_

11. Total Production Expenses for the Project: (less Post-Production Costs) \_\_\_\_\_  
(Estimated Actual)

12. Total New Jersey Production Expenses for the Project \_\_\_\_\_  
(Estimated Actual)

13. Total New Jersey Post-Production Expenses for the Project \_\_\_\_\_  
(Estimated Actual)

14. Specify which of the following are the principal intended markets for your distribution.  
(check all that apply)

- Theatrical
- Cable Television
- Network Television
- Television Syndication
- Other (Specify): \_\_\_\_\_

## DISCLOSURE

It is expressly agreed and understood that any information submitted to or obtained by the NJEDA, the New Jersey Division of Taxation or New Jersey Motion Picture and Television Commission in connection with this application may be shared among the NJEDA, the New Jersey Division of Taxation, New Jersey Motion Picture and Television Commission and New Jersey Department of Labor and Workforce Development. Applicant understands and agrees that the NJEDA may be required to release information pursuant to a request under the New Jersey Open Public Records Act.

## CERTIFICATION

The information provided in connection with this application is accurate to the best of my knowledge.

## LEGAL

If any response to the legal questions is yes, please provide a detailed explanation as an attachment. Submitting a form 10K does not satisfy the requirement of providing a detailed explanation of a legal issue(s).

In the event that any of the conditions listed below exist, a full description of the circumstances must be provided. The NJEDA reserves the right to disapprove any application for circumstances it finds unsatisfactory related to the conditions listed below.

Have the applicant or the officers, directors, partners, owners or stockholders of 10% or greater ownership in the applicant, been within the last five years:

- |                            |                            |  |
|----------------------------|----------------------------|--|
| <input type="checkbox"/> Y | <input type="checkbox"/> N | 1. a party in litigation involving laws governing hours of labor, minimum wage standards, discrimination in wages or child labor;  |
| <input type="checkbox"/> Y | <input type="checkbox"/> N | 2. charged with, convicted of, under indictment, on parole, on probation or a party in any criminal or civil offense other than a minor motor vehicle violation;   |
| <input type="checkbox"/> Y | <input type="checkbox"/> N | 3. subject to or have pending any order resulting from any criminal, civil or administrative proceedings brought against such persons or parties by any administrative, governmental or regulatory agency;   |
| <input type="checkbox"/> Y | <input type="checkbox"/> N | 4. informed of any current or on-going investigation with respect to possible violations by such persons or parties of state or federal securities, anti-trust or criminal laws;   |
| <input type="checkbox"/> Y | <input type="checkbox"/> N | 5. denied a business-related license or had it suspended or revoked by any administrative, governmental or regulatory agency;  |
| <input type="checkbox"/> Y | <input type="checkbox"/> N | 6. debarred, suspended or disqualified from contracting with any federal, state or municipal agency;   |
| <input type="checkbox"/> Y | <input type="checkbox"/> N | 7. in receivership or involved in an assignment for the benefit of creditors of the applicant company or have liquidated or are now in the process of liquidating all or substantially all assets or have been or are now a party in a proceeding in which a court has determined or the applicant company has admitted that it has failed to or was unable to pay its debts, and the amount of all such debts in the aggregate, if paid, would materially adversely affect the ability of the Applicant company to operate. |

As the CEO or CFO I certify that the information submitted in this application is accurate and complete.

\_\_\_\_\_  
Signature of CEO or CFO

\_\_\_\_\_  
Printed Name and Title

\_\_\_\_\_  
Date

## **The Following Attachments Must Be Submitted:**

- 1) Provide resume or biography for the following principal talent currently signed to participate in the project:
  - a) Producer(s)
  - b) Director(s)
  - c) Principal and major supporting actor(s) and actress(es)
  - d) Screenwriter(s)
  - e) Cinematographer(s)/Director(s) of Photography
  - f) Production Manager
- 2) Provide proposed shooting schedule, specifying proposed shooting dates and locations.
- 3) Provide completed screenplay and brief treatment of project (for television series, provide pilot script or sample episode script).
- 4) If applicant is a partnership or LLC, provide a list of members/owners and their % ownership.
- 5) If project is not yet completed, provide projected budget with breakout of Post-Production Costs. If project is completed, provide actual costs. Indicate if budget is projected or actual.
- 6) From 5) above, provide a break out of costs incurred in New Jersey, for both Production and Post-Production. Indicate if budget is projected or actual.

## DEFINITIONS

**Film** -- a feature film, a television series or a television show of 15 minutes or more in length, intended for a national audience. "Film" shall not include a production featuring news, current events, weather and market reports or public programming, talk show, game show, sports event, award show or other gala event, a production that solicits funds, a production containing obscene material as defined under N.J.S.2C:34-2 and N.J.S.2C:34-3, or a production primarily for private, industrial, corporate or institutional purposes.

**Qualified Film Production Expenses** -- an expense incurred in New Jersey for the production of a Film including Post Production Costs incurred in New Jersey. Qualified Film Production Expenses shall include but shall not be limited to wages and salaries of individuals employed in the production of a Film on which the tax imposed by the "New Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq. have been paid or are due; the costs of construction, operations, editing, photography, sound synchronization, lighting, wardrobe, and accessories and the cost of rental of facilities and equipment. Qualified Film Production Expenses shall not include expenses incurred in marketing and advertising a film.

**Total Production Expenses** -- costs for services performed and tangible personal property used or consumed in the production of a Film.

**Post-Production Costs** -- the costs of the phase of production that follows principal photography, in which raw footage is cut and assembled into a finished film with sound synchronization and visual effects.

**Principal Photography** -- the filming of major and significant portions of a qualified film that usually involves the lead actors or actresses.