



MASSACHUSETTS FILM OFFICE TAX INCENTIVE STEP BY STEP GUIDE



FOR YOUR INTERNAL TRACKING PURPOSES ONLY - DO NOT SEND TO MFO

INITIAL CONTACT

STEP 1

Review the basic requirements to qualify for the Massachusetts film incentive program:

- Are you a production company?
- Is this production intended for theatrical exhibition, television viewing, or is it a TV pilot?
- Do you plan to spend a minimum of \$50K in Massachusetts?

Additional requirement to qualify for Production Tax Credit:

- Do you plan to shoot 50% or more of principal photography days in Massachusetts **OR** will your Massachusetts budget exceed 50% of your total project budget?

[Fast Facts](#) provides a quick-reference guide to the tax incentive program.

Then, contact the Massachusetts Film Office (MFO), 617-973-8400.

PRIOR TO PRODUCTION

STEP 2

Email your film script* to the MFO: catherine.onasanya@state.ma.us

*For commercials, documentaries, or other non-narrative projects, send us a brief synopsis of your project. If you have a non-disclosure issue, call Lisa Strout 617-973-8400 to work this out.

STEP 3

Fill out the MFO's [Film Production Registration Form](#). If you do not yet have a local production office, this part can be left as a "TBD."

STEP 4

If you are a "foreign" LLC or corporation (i.e., not domiciled in Massachusetts) register with the Massachusetts Secretary of State's Office.

Are you an LLC?

-Fill out this [form](#)

Are you a Corporation?

-Fill out this [form](#)

In addition, you must file an [annual report](#).

STEP 5

In order for loan-outs and personal services corporations to qualify for the Tax Credit, personal income tax must be withheld and you must file a [Loan-Out Affidavit/Allocation Form](#) for each loan-out or personal service company. More information: [Directive 07-01](#) and [Motion Picture Production Company Withholding](#).

STEP 6

For feature-length films and television projects, discuss your plans for a press release with the MFO:

[Lisa Simmons](#), *Director of Communications* (617) 973-8508.

STEP 7

Prior to making purchases in Massachusetts, apply to the Department of Revenue (DOR) for your [Sales Tax Exemption](#), then download the [Sales Tax Exempt Certificate](#) and provide each vendor with a completed certificate.

Note: The date that your Sales Tax Exemption form is filed with DOR is the start date of the 12-month period in which your production is eligible for the Payroll and/or Production Tax Credits.

(The actual applications for the tax credits are not filed until you have completed all work on this production on the ground in MA.)

Contact the DOR if you have tax questions: [Patrick Shirley](#), 617-887-6725.

PRODUCTION COMPLETION

□ STEP 8	Once you have completed your work on this project in Massachusetts (including any MA postproduction) fill out MFO's Production Completion Form prior to filing with DOR for the Tax Credits.
□ STEP 9	If your project is over \$250,000, you must get an independent audit from a MA licensed CPA or have your CPA complete the Agreed Upon Procedures Form . For a list of MA CPAs, click here .
□ STEP 10	File for your appropriate Tax Credits with DOR. And don't forget, for feature length projects, you must give a screen credit to the Commonwealth of Massachusetts!