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 and additional eligibility details. 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. **Please note:** Loan-outs are also required to register. *Are you an LLC?* -**Registration Instructions and Form** *Are you a Corporation?* - **Registration Instructions and Form** In addition, you must file an **annual report.** In addition, you must: **register with the Department of Revenue** to manage your Massachusetts state tax obligations. "Foreign" Loan-Outs are also required to follow the same registration procedures.
☐ 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 Strout**, *Director of the Massachusetts Film Office* (617) 973-8400.
☐ 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: **Lauren Stille**, 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**	You must also include a 940 Certification that verifies the production company and/or the payroll company has paid the requisite unemployment taxes. The 940 Certification is generated from your **online UI account**. • **Certification Requirements** • **Instructions** The 940 Certification must include all the production company's Massachusetts payroll, not just payroll associated with the specific film project. In some cases, that will require a 940 Certification from the payroll company, if applicable, and a 940 Certification from the production company.
☐ STEP **11**	File for your appropriate **Tax Credits** with DOR. Include completed **Loan-Out Affidavit Forms** for each Loan-Out, 940 Certifications(s), and Audit/AUP if applicable. And don't forget, for feature length projects, you must give a screen credit to: The Commonwealth of Massachusetts Contact the Massachusetts Film Office for details.