

DISTRICT OF COLUMBIA FILM TELEVISION AND ENTERTAINMENT REBATE FUND

The **District of Columbia Film, Television and Entertainment Rebate Fund** is administered by the Office of Cable Television, Film, Music and Entertainment (OCTFME) subject to the District of Columbia Film Television and Entertainment Act of 2016 ([DC Law 2-1204.11](#)), updated in 2026. The mission of the DC Film, Television and Entertainment Rebate Fund is to encourage the use of the District of Columbia as a production location for film, television, interactive, and digital video content; support the development of media industry infrastructure projects; and incentivize the hiring of District residents as cast and crew.

Subject to the availability of funds, D.C. Film, Television and Entertainment Fund may provide an eligible production company for the production of movies, television shows, or other video productions in the District, an incentive rebate of:

- (1) 25% of the company's qualified production expenditures subject to taxation in the District of Columbia;
- (2) 10% of the company's qualified production expenditures with District of Columbia registered businesses, not subject to a District of Columbia sales or use tax obligation;
- (3) 20% of the company's qualified personnel expenditures subject to taxation in the District (resident cast and crew);
- (4) 0% of the company's qualified personnel expenditures not subject to taxation in the District (non-resident cast and crew);
- (5) 50% of the company's qualified job training expenditures; and
- (6) 25% of the company's base infrastructure investment; provided the facility is primarily used for business functions related to media production or postproduction activity.

To qualify, an approved applicant must spend at least \$250,000 in the District of Columbia on qualified expenditures, file an application and enter into an incentive agreement with OCTFME, and not be delinquent in any tax obligation owed to the District of Columbia. You can find more detail about the program in the "incentive section" of our website [here](#).

Factors considered when evaluating an application include the production's potential to:

- Create jobs, job training opportunities, and apprenticeships for District residents including District youth
- Offer contracting and procurement opportunities for District businesses (certified business enterprises)
- Promote the District as a tourist destination
- Encourage economic development and neighborhood revitalization
- Attract private investment for the production of qualified productions or infrastructure investments

****QUALIFIED PRODUCTION EXPENDITURES****

"Qualified production expenditure" means a development, preproduction, production, or postproduction expenditure made in the District that is:

- 1) Directly attributable to the production or distribution of a qualified production;
- 2) For the production or distribution of a qualified production;
- 3) In accordance with generally accepted entertainment industry practices; and
- 4) Not a qualified personnel expenditure.

Qualified production expenditures include, but are not limited to, the following:

- Purchase of tangible or intangible personal property or services related to:
 - any purchase or rental of equipment relating to the duplication or market distribution of any content created or produced in the District
 - transportation within the District of Columbia
 - leasing of vehicles directly attributable to the production or distribution of a qualified production
 - location fees and related services, excluding services provided by the District government
 - music, if performed, composed, or recorded by a District musician or published by a person or company domiciled in the District
 - rental of soundstages or studios
 - establishment of office space in the District
 - rental of facilities in the District and equipment used in the District
 - food and lodging
 - catering
 - editing and related services, including film processing, transfers of film to tape or digital format, sound mixing, computer graphic services, special effects services, and animation services
 - photography and sound synchronization, lighting and related services and materials
 - makeup and hairdressing
 - wardrobe and accessories
 - lighting
 - props
 - set operations
 - set construction
 - set design
 - postproduction software
 - postproduction equipment
 - postproduction work
 - production software
 - production equipment
- Qualified Personnel Expenditures: Salaries/Wages/Compensation:
 - An expenditure made in the District of Columbia directly attributable to the preproduction, production, or postproduction of a qualified production and is a payment of wages, benefits, or fees to above-the-line or below-the-line crew members and includes a payment to a personal services corporation or professional employer organization for the services of qualified personnel as above-the-line or below-the-line crew members. There is a \$ 500,000 cap applied to above-the-line compensation.
 - Any other production expense made in the District that is approved by the OCTFME.

Qualifying Expenditures (additional notes)

One caution for production companies as they begin the process of estimating the “qualifying expenditures.” Some applicants confuse a production’s “regional spend/expenditures” with the Rebate Program’s “qualifying local spend/expenditures.” Though out-of-state crew does qualify at 10%, all production support vendor services like camera rentals, location expenses, hotel accommodations must either be procured from DC-registered businesses or the “regional business” (Maryland, Virginia or elsewhere) must have a DC sales and use tax certificate and be able to withhold applicable DC taxes at the time of the transaction for it to qualify as a qualified expenditure.

OCTFME also would like to clarify the definition of the “up to 21%” category. Qualifying expenditures without a tax obligation in DC does not mean expenditures transacted with a non-DC business/vendor. It means an expenditure transaction with a DC-based business or organization that does not have a tax obligation. For example, unprepared food/groceries for craft services have no sales tax and would be in the 21% bucket. Permit fees through our office or police security services would not have a tax obligation, but is a DC vendor, etc. Any qualifying DC expenditure that does not have a sales or use tax added to the receipt or invoice would be in this category.

If an interested production provides a list of prospective vendors to the OCTFME Rebate Program administrative staff, OCTFME can give you direction on if a particular production service vendor will qualify for the program. It helps to avoid confusion once you begin the expenditure report process. OCTFME also suggests (if you are securing the services of a locally based location manager/production coordinator) that you work with them to make sure they help you try to identify a DC vendor vs. a MD or VA vendor whenever possible, particularly for security, transportation, and craft service/catering services. This will help you maximize your possible rebate