

THE 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 Fund Act of 2016 (DC Law 2-1204.11). The goal 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 to an eligible production company for the production of movies, television shows, or other video productions in the District, an incentive rebate of:

- (1) Up to 35% of the company's qualified production expenditures that are subject to taxation in the District;
- (2) Up to 21% of the company's qualified production expenditures spent in the District of Columbia with District of Columbia registered vendors, cast, or crew; but not subject to taxation in the District;
- (3) Up to 30% of the company's qualified personnel expenditures that are subject to taxation in the District (resident cast and crew);
- (4) Up to 10% of the company's qualified personnel expenditures that are not subject to taxation in the District (non-resident cast and crew);
- (5) Up to 50% of the company's qualified job training expenditures; and
- (6) Up to 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 on our website at <http://entertainment.dc.gov/service/film-tv-entertainment-rebate-fund>.

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

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****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.