

**Maryland Department of Commerce**  
Maryland Film Production Activity Tax Credit - Qualified Expenditure List

**COVER SHEET**

In order to qualify, direct costs must be "**incurred while in Maryland**" which means *for time or use in Maryland*.

**Expenditures that are eligible as direct costs are outlined in the following Qualified Expenditure List.**

This list is provided for guidance and is subject to interpretation and change by the Department at any time.

Additional guidelines regarding qualified direct costs are:

1. The total direct costs incurred in the State must exceed \$500,000.
2. The total direct costs may not include any salary, wages or "*other compensation*" of an individual who receives more than \$500,000 for personal services in connection with the film production activity. "*Other compensation*" includes employer fringes and payments made directly to the employee (i.e., per diem, housing allowance, travel allowance, meal allowance, car allowance, cell phone allowance, kit/box rental, relocation fees, etc.). Salary, wages and "*other compensation*" are included in calculating the \$500,000 threshold. If that \$500,000 threshold is reached, then no costs, including the "*other compensation*," qualify. In addition, the \$500,000 in salary, wages or "*other compensation*" is for the length of the production activity (*prep, pre-production, principal, post*); not just for time in Maryland.
3. Direct costs must be **PRO-RATED** based upon the time personnel or materials were in Maryland and working or used in connection with the film production activity. Insurance premiums, and the like, will be considered as direct costs for the portion allocable to the time spent in Maryland.
4. The total direct costs may not include costs associated with filming outside of Maryland borders, including Washington, DC. Costs paid in a lump sum for activities occurring both in and out of the state must be **PRO-RATED** for the time and costs allocable to the time in Maryland only.
5. The total direct costs must be reasonable and negotiated at arms-length.
6. Only direct costs directly incurred by the film production entity will qualify.
7. Direct costs may only be attributed to the film production activity once.
8. Direct costs must be the NET cost of the goods or services, i.e., security deposits must be netted out, etc.
9. For all materials or goods with an initial cost greater than \$1,000, the direct cost will be the initial cost of the material or good less its value or resale upon completion of the film production activity in the State.
10. Direct costs do not include costs for any materials, goods or services that have been recouped by any insurance policies.
11. The purchase of vehicles, or other items, which are used primarily for personal use are not qualified.
12. Taxes and fees paid to other jurisdictions, including the Federal Government, are not qualified.
13. Penalties, fines, overages or similar costs are not qualified.

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Category	Eligible	Comments
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**STORY & RIGHTS**

Story Rights - Purchase	NO	
Acquisition Expenses	NO	
Fringes	NO	

**WRITING**

Writers	YES	If incurred in Maryland
Story Editor / Consultants	YES	If incurred in Maryland
Assistants	YES	If incurred in Maryland
Secretaries	YES	If incurred in Maryland
Office Rental	YES	If incurred in Maryland
Research	YES	If incurred in Maryland
Script Timing	YES	If incurred in Maryland
Clearances	NO	
Script Printing / Duplication	YES	If incurred in Maryland
Materials & Supplies	YES	If incurred in Maryland
Script Publication Fee / WGA	NO	
Car Rentals / Allowance / Mileage	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Box / Kit Rentals	YES	If incurred in Maryland
Working Meals	YES	If incurred in Maryland
Entertainment	NO	
Fringes		See FRINGE BENEFITS (ATL) Category

**PRODUCER & STAFF**

Executive Producer	YES	If incurred in Maryland
Line Producer	YES	If incurred in Maryland
Producers	YES	If incurred in Maryland
Associate Producers	YES	If incurred in Maryland
Assistants	YES	If incurred in Maryland
Secretaries	YES	If incurred in Maryland
Office Rental	YES	If incurred in Maryland
Trailer Rental	YES	If incurred in Maryland
Cell Phones	YES	If incurred in Maryland
Supplies / Purchases / Rentals	YES	If incurred in Maryland
Box / Kit Rental	YES	If incurred in Maryland
Car Rental / Allowance / Mileage	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Producer Overhead Charge	NO	
Working Meals	YES	If incurred in Maryland
Wrap Party / Crew & Cast Gifts	NO	
Entertainment	NO	
Fringes		See FRINGE BENEFITS (ATL) Category

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Category	Eligible	Comments
<b>DIRECTOR &amp; STAFF</b>		
Director	YES	If incurred in Maryland
Second Unit Director	YES	If incurred in Maryland
Dialogue Coach / Similar Specialist	YES	If incurred in Maryland
Assistants	YES	If incurred in Maryland
Secretaries	YES	If incurred in Maryland
Choreographers / Technical Advisors	YES	If incurred in Maryland
Director Office Rentals	YES	If incurred in Maryland
Trailer Rental	YES	If incurred in Maryland
Supplies / Purchases / Rentals	YES	If incurred in Maryland
Car Rentals / Allowance / Mileage	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Working Meals	YES	If incurred in Maryland
Entertainment Allowance	<b>NO</b>	
Fringes		See FRINGE BENEFITS (ATL) Category
<b>PRINCIPAL TALENT</b>		
Principal Cast	YES	If incurred in Maryland
Supporting Cast	YES	If incurred in Maryland
Day Player	YES	If incurred in Maryland
Weekly Player	YES	If incurred in Maryland
Principal Cast Personal Assistants	YES	If incurred in Maryland
Principal Cast Expenses	YES	If incurred in Maryland
Teacher / Welfare Worker	YES	If incurred in Maryland
Stunt Coordinator	YES	If incurred in Maryland
Stunt Players	YES	If incurred in Maryland
Stunt Equipment / Supplies / Purchases / Rentals	YES	If incurred in Maryland
Looping & Expenses	YES	If incurred in Maryland
Casting Director	YES	If incurred in Maryland
Casting Assistants	YES	If incurred in Maryland
Casting Office Expenses	YES	If incurred in Maryland
Trailer Rental	YES	If incurred in Maryland
Wardrobe Allowance	YES	If incurred in Maryland
Car Rentals / Allowance / Mileage	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Working Meals	YES	If incurred in Maryland
Residuals	<b>NO</b>	
Gifts	<b>NO</b>	
Entertainment Allowance	<b>NO</b>	
Fringes		See FRINGE BENEFITS (ATL) Category

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Category	Eligible	Comments
<b>TRAVEL &amp; LIVING (ATL)</b>		
Travel	YES	INTO or within Maryland ONLY
Travel Day Salaries	YES	INTO or within Maryland ONLY
Luggage / Baggage Fees	YES	INTO or within Maryland ONLY
Travel Agent Fees	<b>NO</b>	unless a Maryland company
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Living Allow's / Housing / Hotels (1) <b>OR</b> Relocation Fee (2)	YES	If incurred in Maryland (either 1 <b>OR</b> 2)
Meal Allowances / Meals	YES	If incurred in Maryland
Per Diems	YES	If incurred in Maryland
<b>FRINGE BENEFITS (ATL)</b>		
Health & Welfare, Pension Plan, Vacation, Holiday	YES	If incurred in Maryland
Workers Compensation	YES	Maryland only
State Unemployment Insurance	YES	Maryland only
Federal & State Income Taxes	YES	If incurred in Maryland
FICA, FICA2, FUI, FUTA	YES	If incurred in Maryland
Local Hire Fringes	YES	If incurred in Maryland
Payroll Handling Fees	<b>NO</b>	
Union Dues	<b>NO</b>	
Residuals	<b>NO</b>	
Retroactive Pay	<b>NO</b>	
Deferred / Leveraged / Profit Participation Costs	<b>NO</b>	
<b>PRODUCTION</b>		
<b>PRODUCTION STAFF</b>		
Production Manager	YES	If incurred in Maryland
Production Supervisor	YES	If incurred in Maryland
First Assistant Director	YES	If incurred in Maryland
Second AD's / Trainees	YES	If incurred in Maryland
Script Supervisor	YES	If incurred in Maryland
Location Manager	YES	If incurred in Maryland
Asst Location Managers & Scouts	YES	If incurred in Maryland
Tech Advisors / Consultants / Interpreters	YES	If incurred in Maryland
Production Coordinator	YES	If incurred in Maryland
Asst Production Coordinator	YES	If incurred in Maryland
Production Secretaries	YES	If incurred in Maryland
Production Assistants	YES	If incurred in Maryland
Production Accountant	YES	If incurred in Maryland
Assistant Production Accountants	YES	If incurred in Maryland
Payroll Accountant	YES	If incurred in Maryland
Payroll Services	<b>NO</b>	unless a Maryland company
Payroll Handling Fees	<b>NO</b>	
Pre-Production Breakdown	YES	If incurred in Maryland
Boards / Budgets	YES	If incurred in Maryland

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Category	Eligible	Comments
Storyboards / Pre-Visualization	YES	If incurred in Maryland
Script Timing	YES	If incurred in Maryland
Purchases / Rentals	YES	If incurred in Maryland
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Working Meals	YES	If incurred in Maryland
Fringes		See FRINGE BENEFITS (BTL) Category

#### EXTRA TALENT

Stand-Ins	YES	If incurred in Maryland
Extras	YES	If incurred in Maryland
Teachers / Welfare Workers	YES	If incurred in Maryland
Sideline Musicians	YES	If incurred in Maryland
Fittings / Makeup / Interviews	YES	If incurred in Maryland
Wardrobe	YES	If incurred in Maryland
Atmosphere Cars	YES	If incurred in Maryland
Wardrobe	YES	If incurred in Maryland
Extras Casting Director	YES	If incurred in Maryland
Extras Casting Assistant	YES	If incurred in Maryland
Casting Service Fee	<b>NO</b>	unless a Maryland company
Payroll Handling Fee	<b>NO</b>	
Extras Casting Purchases / Rentals	YES	If incurred in Maryland
Polaroid	YES	If incurred in Maryland
Telephone / Office	YES	If incurred in Maryland
Fringes		See FRINGE BENEFITS (BTL) Category

#### CAMERA

Director of Photography	YES	If incurred in Maryland
Asst Cameramen & Operators	YES	If incurred in Maryland
Steadicam Operator	YES	If incurred in Maryland
Technical Supervisors	YES	If incurred in Maryland
Still Photographer	YES	If incurred in Maryland
Loader	YES	If incurred in Maryland
Camera Package	YES	If incurred in Maryland
Camera Rentals	YES	If incurred in Maryland
Purchases / Supplies	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (BTL) Category

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Category	Eligible	Comments
<b>ART DEPARTMENT</b>		
Production Designer	YES	If incurred in Maryland
Art Director	YES	If incurred in Maryland
Asst Art Director	YES	If incurred in Maryland
Set Designers	YES	If incurred in Maryland
Art Department Coordinator	YES	If incurred in Maryland
Illustrators	YES	If incurred in Maryland
CT Hire	YES	If incurred in Maryland
Sketch / Storyboard Artist	YES	If incurred in Maryland
Set Model Builders	YES	If incurred in Maryland
Production Assistants	YES	If incurred in Maryland
Purchases & Supplies	YES	If incurred in Maryland
Processing	<b>NO</b>	unless a Maryland company
Research Materials	YES	If incurred in Maryland
Equipment	YES	If incurred in Maryland
Rentals	YES	If incurred in Maryland
Misc. Expenses	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (BTL) Category
<b>SET CONSTRUCTION</b>		
Construction Coordinators	YES	If incurred in Maryland
Construction Foremen	YES	If incurred in Maryland
Stage Set Construction Labor	YES	If incurred in Maryland
Location Set Construction Labor	YES	If incurred in Maryland
Stage Set Construction Materials Purchase / Rental	YES	If incurred in Maryland
Location Set Construction Materials Purchase / Rental	YES	If incurred in Maryland
Stage Set Striking Labor	YES	If incurred in Maryland
Stage Set Striking Materials Purchase / Rental	YES	If incurred in Maryland
Location Set Striking Labor	YES	If incurred in Maryland
Location Set Striking Materials Purchase / Rental	YES	If incurred in Maryland
Set Restoration / Storage	YES	If incurred in Maryland
Fold & Hold Sets	YES	If incurred in Maryland
Greens Purchase	YES	If incurred in Maryland
Backings Rental / Purchase	YES	If incurred in Maryland
Scissors Lifts / Forklifts	YES	If incurred in Maryland
Lighting Platforms	YES	If incurred in Maryland
Scaffolding Rentals	YES	If incurred in Maryland
Trash Removal	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY

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Category	Eligible	Comments
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Construction Expendables	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (BTL) Category

**SPECIAL EFFECTS**

SFX Coordinator	YES	If incurred in Maryland
SFX Foreman	YES	If incurred in Maryland
SFX Assistants	YES	If incurred in Maryland
SFX Labor	YES	If incurred in Maryland
Manufacturing Labor & Materials	YES	If incurred in Maryland
Purchases	YES	If incurred in Maryland
Equipment Rentals	YES	If incurred in Maryland
Rig & Strike	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (BTL) Category

**SET OPERATIONS**

Key Grip	YES	If incurred in Maryland
Grips -- All	YES	If incurred in Maryland
Craft Service Persons	YES	If incurred in Maryland
Greensperson - Company	YES	If incurred in Maryland
Stand By Carpenters / Painters	YES	If incurred in Maryland
Set Watch / Fireman	YES	If incurred in Maryland
First Aid Services, Materials	YES	ON SET ONLY
Medics	YES	If incurred in Maryland
Heating / Air Conditioning	YES	If incurred in Maryland
Purchases	YES	If incurred in Maryland
Grip Package	YES	If incurred in Maryland
Grip Expendables	YES	If incurred in Maryland
Additional Equipment	YES	If incurred in Maryland
Lumber	YES	If incurred in Maryland
Craft Service	YES	If incurred in Maryland
Craft Service Purchases	YES	If incurred in Maryland
Rentals	YES	If incurred in Maryland
Truck Package	YES	If incurred in Maryland
Helicopter Rental	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (BTL) Category

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Category	Eligible	Comments
<b>ELECTRICAL</b>		
Chief Lighting Technician	YES	If incurred in Maryland
Lighting Assistant & Technicians	YES	If incurred in Maryland
Rig & Strike	YES	If incurred in Maryland
Lamp Operators	YES	If incurred in Maryland
Generator Operator / Assistants	YES	If incurred in Maryland
Special Equipment Operator	YES	If incurred in Maryland
Electricians	YES	If incurred in Maryland
Electric Package	YES	If incurred in Maryland
Stage Package	YES	If incurred in Maryland
Rigging Package	YES	If incurred in Maryland
Cable Package	YES	If incurred in Maryland
Additional Equipment	YES	If incurred in Maryland
Specialty Lighting	YES	If incurred in Maryland
Generator Rentals	YES	If incurred in Maryland
Electric Hookup	YES	If incurred in Maryland
Current	YES	If incurred in Maryland
Purchases-- Expendables, Gels, Etc.	YES	If incurred in Maryland
Globes & Carbons	YES	If incurred in Maryland
Rentals	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (BTL) Category
<b>SET DRESSING</b>		
Set Decorator	YES	If incurred in Maryland
Leadmen / Buyer	YES	If incurred in Maryland
Set Dressing Labor	YES	If incurred in Maryland
Set Dress Purchase & Materials	YES	If incurred in Maryland
Manufacturing / Materials	YES	If incurred in Maryland
Drapery / Carpet	YES	If incurred in Maryland
Cleaning	YES	If incurred in Maryland
Fixtures	YES	If incurred in Maryland
Rentals - All Sets	YES	If incurred in Maryland
Research	YES	If incurred in Maryland
Film Processing	<b>NO</b>	unless a Maryland company
Expendables	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (BTL) Category

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Category	Eligible	Comments
<b>ACTION PROPS</b>		
Propmaster	YES	If incurred in Maryland
Assistant Propmaster & Labor	YES	If incurred in Maryland
Weapons Handler	YES	If incurred in Maryland
Food Stylist	YES	If incurred in Maryland
Manufacturing Labor / Materials	YES	If incurred in Maryland
Purchases & Rentals	YES	If incurred in Maryland
Film Processing	<b>NO</b>	unless a Maryland company
Research	YES	If incurred in Maryland
Expendables	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (BTL) Category
<b>PICTURE VEHICLES / ANIMALS</b>		
Picture Car Coordinator	YES	If incurred in Maryland
Picture Car Drivers	YES	If incurred in Maryland
Picture Car Rentals / Modifications	YES	If incurred in Maryland
Picture Car Purchases	YES	If incurred in Maryland
Picture Car Expense	YES	If incurred in Maryland
Marine Purchases / Rentals	YES	If incurred in Maryland
Aircraft / Helicopter Rentals	YES	If incurred in Maryland
Train / Railroad Rentals	YES	If incurred in Maryland
Animals	YES	If incurred in Maryland
Trainer Expenses	YES	If incurred in Maryland
Wranglers, Handlers	YES	If incurred in Maryland
Feeding & Stabling	YES	If incurred in Maryland
Animal Purchases / Rentals	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (BTL) Category
<b>VISUAL EFFECTS (PRODUCTION)</b>		
Visual FX Supervisor	YES	If incurred in Maryland
VFX Producer	YES	If incurred in Maryland
VFX Coordinator	YES	If incurred in Maryland
VFX Data Wrangler	YES	If incurred in Maryland
VFX Stenographer	YES	If incurred in Maryland
VFX Editor	YES	If incurred in Maryland
Concept Design & Look Dev	YES	If incurred in Maryland
Pre-Visualization	YES	If incurred in Maryland

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Category	Eligible	Comments
Stereoscopic Unit	YES	If incurred in Maryland
Set Survey Unit / 3D Scanning	YES	If incurred in Maryland
VFX Physical Production Unit	YES	If incurred in Maryland
Miniatures / Models Photography	YES	If incurred in Maryland
Motion Capture Photography	YES	If incurred in Maryland
Stop Motion & Animatronics Unit	YES	If incurred in Maryland
Digital Matte Painting	YES	If incurred in Maryland
Tracking & Match Move	YES	If incurred in Maryland
Rotoscoping & Paint	YES	If incurred in Maryland
Wire / Rig Removal / Fix It Work	YES	If incurred in Maryland
CG Modeling	YES	If incurred in Maryland
Texturing / Lighting / Shading / Rendering	YES	If incurred in Maryland
CG Animation / Rigging	YES	If incurred in Maryland
FX Animation	YES	If incurred in Maryland
Film Scanning / Data Capture / Transcoding	YES	If incurred in Maryland
Purchases / Rentals	YES	If incurred in Maryland
Misc Expenses	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (BTL) Category

**SPECIAL PHOTOGRAPHY**

Process Operating	YES	If incurred in Maryland
Blue Screen	YES	If incurred in Maryland
Matte Shots Contract	YES	If incurred in Maryland
Matte Crew Expenses	YES	If incurred in Maryland
Animation	YES	If incurred in Maryland
Miniature Contact	YES	If incurred in Maryland
Miniature Expenses	YES	If incurred in Maryland
Computer Graphics	YES	If incurred in Maryland
Equipment Rentals	YES	If incurred in Maryland
Purchases / Rentals	YES	If incurred in Maryland
Misc Expenses	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
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Category	Eligible	Comments
<b>WARDROBE</b>		
Costume Designer	YES	If incurred in Maryland
Designer Staff	YES	If incurred in Maryland
Wardrobe Labor	YES	If incurred in Maryland
Costumers & Assistants	YES	If incurred in Maryland
Cleaning & Dying	YES	If incurred in Maryland
Alterations & Repairs	YES	If incurred in Maryland
Allowance (for use of personal wardrobe)	YES	If incurred in Maryland
Purchases & Rentals	YES	If incurred in Maryland
Research	YES	If incurred in Maryland
Expendables	YES	If incurred in Maryland
Washing Machine & Dryer	YES	If incurred in Maryland
Shop Set Up	YES	If incurred in Maryland
Polaroid	YES	If incurred in Maryland
Misc. Expenses	YES	If incurred in Maryland
Wardrobe Rentals	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rental	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (BTL) Category
<b>MAKEUP &amp; HAIRDRESSING</b>		
Key Makeup Artists	YES	If incurred in Maryland
Key Hairstylist	YES	If incurred in Maryland
Additional Makeup	YES	If incurred in Maryland
Additional Hairstylist	YES	If incurred in Maryland
Body Makeup Artist	YES	If incurred in Maryland
Makeup Purchases / Supplies	YES	If incurred in Maryland
Hairdressing Purchases / Supplies	YES	If incurred in Maryland
Makeup Rentals	YES	If incurred in Maryland
Hairdressing Rentals	YES	If incurred in Maryland
Chair Rental	YES	If incurred in Maryland
Wigs Purchase / Rentals	YES	If incurred in Maryland
Special FX Makeup / Prosthetics	YES	If incurred in Maryland
Appliances	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (BTL) Category

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Category	Eligible	Comments
<b>PRODUCTION SOUND</b>		
Mixer	YES	If incurred in Maryland
Boom Operator	YES	If incurred in Maryland
Additional Labor Sound	YES	If incurred in Maryland
Sound Package	YES	If incurred in Maryland
Additional Equipment	YES	If incurred in Maryland
Walkie Talkies	YES	If incurred in Maryland
Beepers	YES	If incurred in Maryland
Purchases	YES	If incurred in Maryland
Rentals	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (BTL) Category
<b>LOCATIONS</b>		
Scouting Labor	YES	If incurred in Maryland
Scouting Expenses	YES	If incurred in Maryland
Site Fees & Rentals	YES	If incurred in Maryland
Relocation Fees for Site Usage	YES	If incurred in Maryland
Location Permits	YES	If incurred in Maryland
Police / Firemen / Watchmen	YES	If incurred in Maryland
Set Security	YES	If incurred in Maryland
Locations Purchases / Rentals	YES	If incurred in Maryland
Caterers / Catered Meals	YES	If incurred in Maryland
Catering Labor	YES	If incurred in Maryland
Extras Catering	YES	If incurred in Maryland
Production Meals	YES	If incurred in Maryland
Office Rentals / Expenses / Utilities	YES	If incurred in Maryland
Office Supplies	YES	If incurred in Maryland
Office Equipment	YES	If incurred in Maryland
Office Equipment Rentals	YES	If incurred in Maryland
Telephone Charges	YES	If incurred in Maryland
Cell Phone Allowance / Charges	YES	If incurred in Maryland
Shipping / Fed Ex / Mailing Expenses	YES	INTO or within Maryland ONLY
Baggage / Equipment Shipping	YES	INTO or within Maryland ONLY
Film Shipping	YES	INTO or within Maryland ONLY
Mileage	YES	If incurred in Maryland
Parking	YES	If incurred in Maryland
Location Restoration	YES	If incurred in Maryland
Cleaning	YES	If incurred in Maryland
Trash Bins / Trash Removal	YES	If incurred in Maryland
Art Dept Office	YES	If incurred in Maryland
Set Dec / Props Warehouse	YES	If incurred in Maryland
Construction Mill	YES	If incurred in Maryland

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Category	Eligible	Comments
IT Services	YES	If incurred in Maryland
Misc. Expenses	YES	If incurred in Maryland
Traffic & Parking Tickets / Towing	<b>NO</b>	
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Entertainment / Gratuities	<b>NO</b>	
Wrap Party	<b>NO</b>	
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (BTL) Category

**TRAVEL & LIVING (BTL)**

Travel	YES	INTO or within Maryland ONLY
Travel Day Salaries	YES	INTO or within Maryland ONLY
Luggage / Baggage Fees	YES	INTO or within Maryland ONLY
Travel Agent Fees	<b>NO</b>	unless a Maryland company
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Living Allow's / Housing / Hotels (1) <b>OR</b> Relocation Fee (2)	YES	If incurred in Maryland (either 1 <b>OR</b> 2)
Meal Allowances / Meals	YES	If incurred in Maryland
Per Diems	YES	If incurred in Maryland

**VIDEO PLAYBACK & ASSIST**

Supervision	YES	If incurred in Maryland
Technical Director	YES	If incurred in Maryland
Video Operator	YES	If incurred in Maryland
Video Recordist	YES	If incurred in Maryland
Video Assistant	YES	If incurred in Maryland
Additional Labor	YES	If incurred in Maryland
Purchases	YES	If incurred in Maryland
Supplies	YES	If incurred in Maryland
Rentals	YES	If incurred in Maryland
Video Assist Package	YES	If incurred in Maryland
Video Transfers	YES	If incurred in Maryland
Video Editing	YES	If incurred in Maryland
Video Contact	YES	If incurred in Maryland
Fringes		See FRINGE BENEFITS (BTL) Category

**TRANSPORTATION**

Transportation Coordinator	YES	If incurred in Maryland
Captains	YES	If incurred in Maryland
Drivers	YES	If incurred in Maryland
Trucks & Vehicles	YES	If incurred in Maryland
Gas & Oil	YES	If incurred in Maryland
Genny Gas & Oil	YES	If incurred in Maryland
Maintenance / Repairs	YES	If incurred in Maryland & not covered by insurance
Car Wash	YES	If incurred in Maryland

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Category	Eligible	Comments
Honeywagon / Trailer Supplies	YES	If incurred in Maryland
Cranes	YES	If incurred in Maryland
Insert Car	YES	If incurred in Maryland
Camera Cars	YES	If incurred in Maryland
Parking	YES	If incurred in Maryland
Traffic & Parking Tickets / Towing	<b>NO</b>	
Tolls / Road Permits	YES	Maryland only
Purchases / Rentals	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Driver Meal Allowances	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (BTL) Category

**PRODUCTION FILM & LAB**

Raw Stock	YES	If incurred in Maryland
Steadicam	YES	If incurred in Maryland
Negative Develop	<b>NO</b>	unless a Maryland company
Develop (90%)	<b>NO</b>	unless a Maryland company
Positive Printing	<b>NO</b>	unless a Maryland company
1/4" Sound Tape	<b>NO</b>	unless a Maryland company
Sound Transfers	<b>NO</b>	unless a Maryland company
Telecine Transfers	<b>NO</b>	unless a Maryland company
Video Cassette Dailies	<b>NO</b>	unless a Maryland company
Print One Lite Dailies	<b>NO</b>	unless a Maryland company
Projection	<b>NO</b>	unless a Maryland company
Still Photo Stock / Developing	<b>NO</b>	unless a Maryland company
Polaroid - All Departments	YES	If incurred in Maryland

**STAGE EXPENSES**

Stage Rental	YES	If incurred in Maryland
Stage Utilities	YES	If incurred in Maryland
Stage Telephone	YES	If incurred in Maryland
Stage Security	YES	If incurred in Maryland
Stage Restoration	YES	If incurred in Maryland
Other Studio Facilities / Charges	YES	If incurred in Maryland
Stage Use / Licensing Agreement	YES	If incurred in Maryland
Stage Includes Power / Security	YES	If incurred in Maryland
Stage Personnel Charges	YES	If incurred in Maryland
Messengers	YES	INTO or within Maryland ONLY
Postage	YES	If incurred in Maryland
Shipping	YES	INTO or within Maryland ONLY
Prep / Strike	YES	If incurred in Maryland
Shoot	YES	If incurred in Maryland
Power	YES	If incurred in Maryland
Backlot Rental	YES	If incurred in Maryland

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## Maryland Department of Commerce

### Maryland Film Production Activity Tax Credit - Qualified Expenditure List

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Category	Eligible	Comments
Dressing Room Rental	YES	If incurred in Maryland
Crew Parking	YES	If incurred in Maryland
Dumpsters, Cleaning	YES	If incurred in Maryland
IT Services	YES	If incurred in Maryland
Purchases / Rentals	YES	If incurred in Maryland
Misc Expenses	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (BTL) Category

#### AUDIENCE RELATIONS

Audience	NO	
Talent	NO	
Bleachers / Drapes / Signage	NO	
Food / Drink	NO	
Transport	NO	
Fringes	NO	

#### SECOND UNIT / SPECIAL UNIT / ADDITIONAL PRINCIPAL PHOTOGRAPHY

Same as First Unit		
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#### FRINGE BENEFITS (BTL)

Health & Welfare, Pension Plan, Vacation, Holiday	YES	If incurred in Maryland
Workers Compensation	YES	Maryland only
State Unemployment Insurance	YES	Maryland only
Federal & State Income Taxes	YES	If incurred in Maryland
FICA, FICA2, FUI, FUTA	YES	If incurred in Maryland
Local Hire Fringes	YES	If incurred in Maryland
Payroll Handling Fees	<b>NO</b>	
Union Dues	<b>NO</b>	
Residuals	<b>NO</b>	
Retroactive Pay	<b>NO</b>	
Deferred / Leveraged / Profit Participation Costs	<b>NO</b>	

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Category	Eligible	Comments
<b>POST PRODUCTION</b>		
<b>EDITING &amp; PROJECTION</b>		
Film Editor	YES	If incurred in Maryland
Assistant Film Editors	YES	If incurred in Maryland
Conforming	YES	If incurred in Maryland
Post Prod Supervisor	YES	If incurred in Maryland
Post Prod Accountant	YES	If incurred in Maryland
Post Prod Coordinator	YES	If incurred in Maryland
Production Assistants	YES	If incurred in Maryland
Continuity Script	YES	If incurred in Maryland
Continuity Expenses	YES	If incurred in Maryland
Screenings	<b>NO</b>	
Projectionist	YES	If incurred in Maryland
Editorial Room Rentals	YES	If incurred in Maryland
Non Linear Editing Systems	YES	If incurred in Maryland
Post Production Office Rental	YES	If incurred in Maryland
Post Ship	YES	INTO or within Maryland ONLY
Messengers	YES	INTO or within Maryland ONLY
Coding & Misc. Editorial	YES	If incurred in Maryland
Coding Equipment	YES	If incurred in Maryland
Sound Effects Editing	YES	If incurred in Maryland
ADR Editing	YES	If incurred in Maryland
Negative Cutting	YES	If incurred in Maryland
Music Editors	YES	If incurred in Maryland
Purchases	YES	If incurred in Maryland
Expendables	YES	If incurred in Maryland
Rentals	YES	If incurred in Maryland
Editors' KEM / Equipment	YES	If incurred in Maryland
Bins, Sync, Racks	YES	If incurred in Maryland
Lightworks System	YES	If incurred in Maryland
Equip, Deliver / Pickup	YES	INTO or within Maryland ONLY
Sound Editors' Room	YES	If incurred in Maryland
Music Editors' Room	YES	If incurred in Maryland
Other Equipment	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Working Meals	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (POST PROD) Category

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Category	Eligible	Comments
<b>MUSIC</b>		
Clearances / Licensing	<b>NO</b>	
Songwriters	YES	If incurred in Maryland
Composers	YES	If incurred in Maryland
Music Supervisor	YES	If incurred in Maryland
Arrangers	YES	If incurred in Maryland
Copyists	YES	If incurred in Maryland
Scoring Musicians	YES	If incurred in Maryland
Pre-Score Musicians	YES	If incurred in Maryland
Underscore Musicians	YES	If incurred in Maryland
Scoring Stage	YES	If incurred in Maryland
Rental & Cartage	YES	If incurred in Maryland
Vocal Talent	YES	If incurred in Maryland
Vocalists	YES	If incurred in Maryland
Music Editors	YES	If incurred in Maryland
Music Edit Rooms / Equipment	YES	If incurred in Maryland
Purchases / Rentals	YES	If incurred in Maryland
Misc Expenses	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Working Meals	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (POST PROD) Category
<b>SOUND</b>		
Supervising Sound Editor	YES	If incurred in Maryland
Sound Editors	YES	If incurred in Maryland
Sound Equipment / Room Rental	YES	If incurred in Maryland
Dubbing Stage	YES	If incurred in Maryland
ADR Stage	YES	If incurred in Maryland
ADR Expenses	YES	If incurred in Maryland
Foley Stage / Expenses	YES	If incurred in Maryland
Foley Efx Recording	YES	If incurred in Maryland
Temp Dub	YES	If incurred in Maryland
Premix Dub	YES	If incurred in Maryland
Final Dub	YES	If incurred in Maryland
Post Preview / Session	YES	If incurred in Maryland
All Transfer Costs	YES	If incurred in Maryland
Print Master	YES	If incurred in Maryland
Foreign Mu / Fx	YES	If incurred in Maryland
DTS	YES	If incurred in Maryland
Walkers	YES	If incurred in Maryland
Video Transfer	YES	If incurred in Maryland
Tape Transfer	YES	If incurred in Maryland
Dubbing	YES	If incurred in Maryland

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Category	Eligible	Comments
Purchases	YES	If incurred in Maryland
Equipment Rental	YES	If incurred in Maryland
Dolby Cards	YES	If incurred in Maryland
DTS Fee	NO	
License Fee	NO	
Dolby License	NO	
DTS License	NO	
SDDS License	NO	
Close Captioning	YES	If incurred in Maryland
Misc Expenses	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Working Meals	YES	If incurred in Maryland
Loss & Damage / Liability	NO	
Fringes		See FRINGE BENEFITS (POST PROD) Category

**FILM, LAB & STOCK SHOTS**

Film Leader	NO	unless a Maryland company
Stock Shot Purchase	NO	unless a Maryland company
Stock Shots Labor	NO	unless a Maryland company
Stock Shots Film & Process	NO	unless a Maryland company
Stock Footage License Fee	NO	unless a Maryland company
Stock Footage Elements / Expenses	NO	unless a Maryland company
On Line Editing	NO	unless a Maryland company
Reprints	NO	unless a Maryland company
Lab Special Handling	NO	unless a Maryland company
Video Cassettes / Tape	NO	unless a Maryland company
Reversal Dupes	NO	unless a Maryland company
Tape Purchase	NO	unless a Maryland company
Opticals	NO	unless a Maryland company
Optical Sound Track	NO	unless a Maryland company
Reference Print	NO	unless a Maryland company
Protection Dupes	NO	unless a Maryland company
Composite Print	NO	unless a Maryland company
Laboratory Overtime	NO	unless a Maryland company
Negative Cutting / Splicing	NO	unless a Maryland company
Answer Prints	NO	unless a Maryland company
Check Print	NO	unless a Maryland company
Interpositive	NO	unless a Maryland company
Digital Intermediate inc Scanning & Color Correction	NO	unless a Maryland company
Protection Master - YCM	NO	unless a Maryland company
Master Positive / YCM	NO	unless a Maryland company
Video Masters	NO	unless a Maryland company
Additional Deliverables	NO	unless a Maryland company

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Category	Eligible	Comments
<b>VISUAL EFFECTS</b>		
VFX Supervisor	YES	If incurred in Maryland
VFX Producer	YES	If incurred in Maryland
VFX Coordinator	YES	If incurred in Maryland
VFX Editor	YES	If incurred in Maryland
Compositing	YES	If incurred in Maryland
Tracking & Match Move	YES	If incurred in Maryland
Rotoscoping & Paint	YES	If incurred in Maryland
Wire / Rig Removal / Fix It Work	YES	If incurred in Maryland
Graphic Art/ Animation	YES	If incurred in Maryland
Data I/O, Archiving & Deliverables	YES	If incurred in Maryland
Purchases / Rentals	YES	If incurred in Maryland
Miniatures	YES	If incurred in Maryland
Mattes	YES	If incurred in Maryland
Misc Expenses	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Car Rentals	YES	If incurred in Maryland
Box / Kit Rentals	YES	If incurred in Maryland
Loss & Damage / Liability	<b>NO</b>	
Fringes		See FRINGE BENEFITS (POST PROD) Category
<b>TITLES, OPTICALS, INSERTS</b>		
Main & End Titles	<b>NO</b>	
Title Designer	<b>NO</b>	
Textless	<b>NO</b>	
Optical Development	<b>NO</b>	
Optical Effects	<b>NO</b>	
Inserts	<b>NO</b>	
Trademarks & Rating	<b>NO</b>	
Misc Expenses	<b>NO</b>	
Fringes	<b>NO</b>	
<b>TRAVEL &amp; LIVING (POST PRODUCTION)</b>		
Travel	YES	INTO or within Maryland ONLY
Travel Day Salaries	YES	INTO or within Maryland ONLY
Luggage / Baggage Fees	YES	INTO or within Maryland ONLY
Travel Agent Fees	<b>NO</b>	unless a Maryland company
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Living Allow's / Housing / Hotels (1) <b>OR</b> Relocation Fee (2)	YES	If incurred in Maryland (either 1 <b>OR</b> 2)
Meal Allowances / Meals	YES	If incurred in Maryland
Per Diems	YES	If incurred in Maryland

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Category	Eligible	Comments
<b>FRINGE BENEFITS (POST PRODUCTION)</b>		
Health & Welfare, Pension Plan, Vacation, Holiday	YES	If incurred in Maryland
Workers Compensation	YES	Maryland only
State Unemployment Insurance	YES	Maryland only
Federal & State Income Taxes	YES	If incurred in Maryland
FICA, FICA2, FUI, FUTA	YES	If incurred in Maryland
Local Hire Fringes	YES	If incurred in Maryland
Payroll Handling Fees	NO	
Union Dues	NO	
Residuals	NO	
Retroactive Pay	NO	
Deferred / Leveraged / Profit Participation Costs	NO	
<b>OTHER</b>		
<b>INSURANCE</b>		
Production Insurance	YES	Portion allocable to time in Maryland
Miscellaneous such as Errors and Omissions	NO	
<b>UNIT PUBLICITY</b>		
Unit Publicist	YES	If incurred in Maryland
Publicity Contract	YES	If incurred in Maryland
Outside Photographer	YES	If incurred in Maryland
Stills Film & Processing for Shoot	YES	Maryland companies only
Purchases / Expenses	YES	If incurred in Maryland
EPK / On Set	YES	If incurred in Maryland
Ground Transportation / Car Service / Taxis	YES	INTO or within Maryland ONLY
Entertainment	NO	
<b>PRODUCT PLACEMENT</b>		
Product Placement Credits	NO	
<b>GENERAL EXPENSES</b>		
MPAA Seal	NO	
Work Order Transfers	NO	
Legal Fees	YES	Must be licensed in Maryland
Bank / Exchange Costs	NO	
Bank Fees	NO	
Outside Bank Interest	NO	
Certified Public Accountant	YES	Must be licensed in Maryland
Independent Auditor for Tax Credit	YES	Must be licensed in Maryland
Office Space Rental	YES	If incurred in Maryland

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Category	Eligible	Comments
Office Equipment Rental	YES	If incurred in Maryland
Office Purchases	YES	If incurred in Maryland
Computers & Software	YES	If incurred in Maryland
Telephones	YES	If incurred in Maryland
Previews / Research Screenings	<b>NO</b>	
Preview Expenses	<b>NO</b>	
Cast & Crew Screenings	<b>NO</b>	
Postage	YES	If incurred in Maryland
Shipping	YES	INTO or within Maryland ONLY
IT Services	YES	If incurred in Maryland
Misc Expenses	YES	If incurred in Maryland
OSHA Safety	<b>NO</b>	
Entertainment / Gratuities	<b>NO</b>	
Wrap Party	<b>NO</b>	
Accounting Fees	YES	Must be licensed in Maryland
<b>INSURANCE CLAIMS</b>		
Claims	<b>NO</b>	
Deductibles	<b>NO</b>	
Recoverable Costs	<b>NO</b>	
<b>COMPLETION BOND</b>		
	YES	Portion allocable to time in Maryland
<b>CONTINGENCY</b>		
	YES	If used for qualified direct costs

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