For Film Office Use Only:
PTC No._____
Date Rec'd:_____

FilmHawaii

HAWAII FILM OFFICE | State of Hawaii, Department of Business, Economic Development and Tourism| 250 South Hotel St., 5th Floor | Honolulu, HI 96813
Mailing Address: P.O. Box 2359 | Honolulu, HI 96804 | Phone (808) 586-2570 | Fax (808) 586-2572 | incentives@hawaiifilmoffice.com

HAWAII PRODUCTION REPORT

20-25% Motion Picture, Digital Media, and Film Production Income Tax Credit

All fields MUST be filled in. Submit data online to incentives@hawaiifilmoffice.com *and* signed report by mail no later than 90 days following the end of each taxable year in which qualified production costs were expended. IMPORTANT NOTE: The filing entity must file the requisite Hawaii Income Tax forms on or before the 12th month following the close of the taxable year for which the tax credit maybe be claimed. Failure to comply with the 12-month filing requirement constitutes waiver of the right to claim the credit.

CONFIDENTIALITY: This application and other records related to this report may be subject to public disclosure under Hawaii's Uniform Information Practices Act ("UIPA"), Chapter 92F, Hawaii Revised Statutes, which governs public access to the records of government agencies in Hawaii. The UIPA provides certain exceptions to public disclosure. One exception allows government agencies to protect information that constitutes confidential commercial and financial information that, if disclosed, would likely cause you substantial competitive harm. See Haw. Rev. Stat. § 92F-13(3). The Hawaii Film Office may disclose budget and expenditure information submitted (under Section 8 below) in an anonymous form. To request that other information submitted be protected under this exception, **fill out Section 15 below specifically identifying the information to be withheld** from public disclosure and explaining how its disclosure would likely cause you substantial competitive harm. The Hawaii Film Office reserves the right to determine whether information submitted by you will be withheld from disclosure. You will be notified of any requests made for the disclosure of your information and whether the information will be disclosed in accordance with the UIPA.

1. Production Information:

Title of Production: _____

Type of Production: (feat.film, TV show, etc.) _____

Producer(s): _____

Director: _____

Key Cast: _____

2. PTC No: _____

3. Filing Entity (sole entity that will file a Hawaii state tax return to claim the tax credit)**:**

Company: _____

Address: _____ City/ST/Zip _____

Contact: _____ Title: _____

Phone: _____ Fax: _____ Email: _____

Type of Entity _____ Fed ID # _____ State incorporated/registered _____

4. Production Entity (company managing physical and/or post- production, if different from filing entity above)**:**

Company: _____

Address: _____ City/ST/Zip _____

Contact: _____ Title: _____

Phone: _____ Fax: _____ Email: _____

5. Website of Production (if applicable): http:// _____

6. Target Release Date & Distribution Plan:

PTC No:_____

7. Hawaii Production Dates:

Pre-Production: _____ # of Days: _____

Shoot: _____ # of Days: _____ % Shot in Hawaii: _____

Wrap: _____ # of Days: _____

Post: _____ # of Days: _____ % of Post Done in Hawaii: _____

8. Breakdown of Expenditures & 20-25% Credit Amounts by Taxable Year:

Total Expend/Budget: $ _____ Hawaii Expend: $ _____ HI % of Total: _____

>> The Hawaii expenditure is the aggregate total amount of "qualified production costs" you plan to claim. For details on what is considered a "qualified production cost," go to www.hawaiifilmoffice.com and see **Appendix A** of instructions, 20-25% Tax Credit FAQs, and Tax Info. Release 2009-05.

Year 1
FISCAL YEAR ENDING
(Month / Day / Year)
_____

A. Oahu Expend: $ _____ A. Credit Amt (20%) $ _____

B. Neighbor Island Expend(s): $ _____ B. Credit Amt (25%) $ _____

Big Island: $ _____ Maui: $ _____ Total Credit Amt (A + B) $ _____

Kauai: $ _____ Molokai: $ _____

Lanai: $ _____ Other: $ _____ Specify Other Loc: _____

Year 2
FISCAL YEAR ENDING
(Month / Day / Year)
_____

A. Oahu Expend $ _____ A. Credit Amt (20%) $ _____

B. Neighbor Island Expend(s): $ _____ B. Credit Amt (25%) $ _____

Big Island: $ _____ Maui: $ _____ Total Credit Amt (A + B) $ _____

Kauai: $ _____ Molokai: $ _____

Lanai: $ _____ Other: $ _____ Specify Other Loc: _____

+ **ATTACHMENTS REQUIRED:** Attach (1) a list of Hawaii vendors, and (2) a detailed final Hawaii expenditure report. See sample expenditure report templates at www.hawaiifilmoffice.com for level of detail required. Break down expenditures by island and year.

10. High-Technology Business Investment Tax Credit ("Act 221") Usage:

>> Were any production costs financed by investments for which an investment tax credit under Hawaii Revised Statutes §235-110.9 ("Act 221 credits") was or will be claimed? ◯ Yes ◯ No ◯ Maybe/Don't Know

If "yes" or "maybe/don't know," fill out a-c below to the extent of your knowledge. If "no," skip to Section 11.

a. Name of entity or entities, including any special purpose entities, that paid for production costs with Act 221-raised funds: _____

b. Total amount of Act 221-raised funds spent by the production: $ _____

c. Production costs paid with Act 221-raised funds:
(**Attach** detailed expenditure report listing production costs paid with Act-221 raised funds, broken down by entity that expended said funds)
_____

11. Shoot Locations:

12. Any Problems Encountered/Solved?

PTC No:_____

13. Hiring Report:

Total HI Res _____ **Total Non-Res** _____ **TOTAL (resident + non-resident) hires in Hawaii:** _____

Hawaii Resident vs. Non-Resident Hires by Category:

	HI Res	Non-Res		HI Res	Non-Res
Above-the-line (directors, producers, writers, principal cast):			Other:		
Talent (supporting cast and extras only):			Other:		
Department heads and keys:			Other:		
Below-the-line crew (excluding dept. heads and keys):			Other:		

Hawaii Resident vs. Non-Resident Hires by Department:

	HI Res	Non-Res		HI Res	Non-Res		HI Res	Non-Res
Producers, Directors, Writers:			Grip:			Transportation:		
Production:			Hair/Make-Up:			Visual Effects:		
Accounting:			Locations:			Animator/Digital Artist:		
Animals :			Medic :			Game/Software Devel:		
Art:			Post-Production:			Principal Cast:		
Assistant Directors:			Property:			Supporting Cast:		
Camera:			Script Supervisor:			Extras:		
Casting:			Set Decoration:			Other:		
Catering & Craft Service:			Sound:			Other:		
Construction:			Special Effects:			Other:		
Costume:			Stand-Ins:			Other:		
Electric:			Storyboard Artist:			Other:		
Greens:			Stunts:			Other:		

Hires by County Residency:

Big Island County Resident Hires: _____ Kauai County Resident Hires: _____

Honolulu County (Oahu) Resident Hires: _____ Maui County (Lanai, Maui, Molokai) Resident Hires: _____

Describe the efforts undertaken to hire Hawaii residents:

+ ATTACHMENTS REQUIRED: FINAL CREW LIST. (Individuals' personal contact information will be kept confidential)

FOR PRODUCTIONS CLAIMING COSTS FOR NON-RESIDENT PERSONNEL AND CONTRACTORS FROM OUT-OF-STATE REQUIRED TAX ADVISORY NOTICE: (by checking the following box you are verifying that these actions were done):

☐ Tax Advisory Notices of Hawaii State income tax obligations were sent to all non-resident personnel and contractors from out-of-state working in Hawaii and the State of Hawaii Department of Taxation was provided a list of recipients.
(ref: DOTAX - TIR 2009-05; §18-235-17-22 (pp 89-92); Production company personnel and contractors; required Hawaii tax notice;safe harbor)

PTC No:_____

Please complete the "Workforce Development Contribution Report" (Section 14, pp. 4-5) and submit to school or union official for review and verification. Include signed copy of report when submitting entire "Hawaii Production Report" to Hawaii Film Office. See Appendix B of instructions for details.

14. Workforce Development Contribution Report:

Type(s) of Contribution(s):

a. ☐ Financial contribution to Hawaii university, public/charter school:

Amount: $ _____ School _____

Specify for which Arts Program withing the School that the Contribution was made:_____

b. ☐ In-kind donation to Hawaii university, public/charter school (describe, including equivalent monetary value)

School/Arts Program:_____

☐ Camera/sound equipment:

☐ Editing/post equipment:

☐ Grip/electric equipment:

☐ Computer hard/ software:

☐ Props/set dressing:

☐ Costumes:

☐ Other:

(must be previously agreed to by school administrators)

c. ☐ Educational program with Hawaii university, public/charter school:

School/Arts Program:

☐ Internship(s): (Describe, including intern's name(s), duties, and dates/hours of service)

☐ Volunteer Service(s): (Describe, including volunteer's name(s), activities, and dates/hours of service)

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14. Workforce Development Contribution Report (continued):
Type(s) of Contribution(s) (continued):

d. ☐ Educational program with local labor union chapter: Union/Chapter _____

☐ Apprenticeship/Internship(s): (Describe, including apprentice/intern's name(s), duties, and dates/hours of service)

☐ Volunteer Service(s): (Describe, including volunteer's name(s), activities, and dates/hours of service)

e. ☐ Workshop / Seminar with Hawaii Film Office: (Describe, including speaker's name(s), topic(s), and dates/hours of service)

f. ☐ Other (describe) (Must have been pre-approved by Hawaii Film Office during registration period)

School/Union/Institution Verification: ***(Please submit to school, union, or other official to review & complete)***

I have reviewed the Workforce Development Contribution Report above (#14), and hereby verify that it is true and correct to the best of my knowledge.

_____ _____
Signature Date

Name: _____

Title: _____

School/Union/Institution: _____

Address: _____

Phone: _____ Fax: _____ Email: _____

Comments:

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15. Confidentiality Request:

Please specify the sections or information, if any, that you would like exempted from disclosure. Explain in detail how the information constitutes confidential commercial and financial information that, if disclosed, would likely cause you substantial competitive harm. Attach additional sheets if necessary.

16. Additional Contacts:

In addition to the contact listed in #3, the Hawaii Film Office may discuss the contents of this Hawaii Production Report and any attachments with:

Name:_____ Title:_____

Tel: _____Email: _____

17. Certification:

I hereby certify that I am authorized to sign on behalf of the applicant filing entity listed above, and further certify that all statements in this report are true and correct. I also certify that none of the "qualified production costs" reported above were financed by investments for which an investment tax credit under Hawaii Revised Statutes §235-110.9 ("Act 221 credits") was or will be claimed. Furthermore, I understand that an end credit or the like to the State of Hawaii must be provided as an additional condition of claiming the 20-25% Motion Picture, Digital Media, and Film, Production Income Tax Credit under Hawaii Revised Statutes §235-17. I agree and understand that any misstatements of material matter herein may result in the forfeiture of all rights to claim the 20-25% Motion Picture, Digital Media, and Film, Production Income Tax Credit under Hawaii Revised Statutes §235-17 and/or the criminal penalties set forth in Hawaii Revised Statutes §231-36.

_____ _____

Signature Date

Name: _____ Phone: _____

Title/Co: _____ Email: _____

How to Submit Your Hawaii Production Report:

1. Click yellow "Submit Data by Email" button, and your default email browser should automatically pop up and attach an XML file to an email addressed to incentives@hawaiifilmoffice.com-- in the email subject box please fill in the title of your project, then click "send". If your browser does not pop up, you be should provided instructions on how to save the XML file to your computer, then attach it in an email to incentives@hawaiifilmoffice.com. Note that this does not save the filled-out form itself, only the raw data.
2. Print two copies of your completed report, keeping a copy for yourself. (Note: If you are using the free Adobe Acrobat Reader to fill out this form, your form data *will not save*, so you *must* print hard copies. If you are using Adobe Acrobat Professional, your form data will save).
3. Attach the following:
   (1) a detailed final Hawaii expenditure report broken down by island and by year (see sample budget templates at www.hawaiifilmoffice.com for level of detail required);
   (2) Hawaii vendor list;
   (3) a final Hawaii crew list, and if applicable; and
   (4) if applicable, a detailed expenditure report listing production costs paid with Act 221-raised funds.
4. Submit completed, signed report form + attachments to: Hawaii Film Office, P.O. Box 2359, Honolulu, HI 96804, Attn: Hawaii Prod Report
5. If, based on the information you provided, the production is eligible for the credit, the Hawaii Film Office will send a credit certification letter to the filing entity. If applicable, the Office will also notify you whether, in accordance with UIPA, the information you request to remain confidential will be disclosed or withheld. Please note that the Dept. of Taxation is the ultimate arbiter of tax credit disbursements, and your credit eligibility is ultimately subject to the Department's review and, in some cases, audit.
6. A copy of this certification letter must be filed by the applicant with the following Hawaii income tax forms on or before the end of the 12th month following the close of the taxable year for which the tax credit may be claimed:
   (1) Hawaii State Income Tax Return
   (2) Form N-340, Motion Picture, Digital Media, & Film Production Income Tax Credit
   (3) Schedule CR, Schedule of Tax Credits

   Hawaii tax forms and instructions can be found at: http://www.state.hi.us/tax/a1_1alphalist.htm

Incomplete Reports: An incomplete report will be rejected, but may be resubmitted *once* provided that it is resubmitted prior to the prescribed deadline. If the resubmitted report is also incomplete, it may *not* be submitted a third time, and the production forfeits its eligibility to claim the tax credit.

Questions? Call the Hawaii Film Office at (808) 586-2570 or email: incentives@hawaiifilmoffice.com