

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

OVERVIEW & INSTRUCTIONS

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

BEFORE PRODUCTION:

- Review [Appendix A](#)**, Overview of 20-25% Motion Picture, Digital Media, and Film Production Income Tax Credit (Hawaii Revised Statutes §235-17)
- Obtain** a Certificate of Authority to conduct business activities from the Hawaii Department of Commerce & Consumer Affairs (see FAQ for more information on this)
- Obtain** a General Excise Tax License from the Department of Taxation (see FAQ for more information on this)
- Submit "[Production Registration Form](#)" or the "[Split Year – Production Registration Form](#)"* data online (fillable .pdf) and signed hard copy of form by mail to: Hawaii Film Office, P.O. Box 2359, Honolulu, HI 96804 (Online data must be submitted or signed form postmarked at least one week prior to first Hawaii shoot date.)**

 - The Office will mail you an acknowledgement of receipt of your form, and if applicable, notify you whether the information you request to remain confidential will be disclosed or withheld.

- *Note: "Split Year – Production Registration Form" - for productions shot over two consecutive tax years.

DURING PRODUCTION:

- Make reasonable efforts to hire local Hawaii talent and crew**
Below is a list of local film union chapters:
 1. Hawaii Teamsters and Allied Workers Local 996: (808) 847-6633
 2. International Alliance of Theatrical Stage Employees (IATSE) Local 665: (808) 596-0227
 3. International Brotherhood of Electrical Workers (IBEW) Local 1260: (808) 941-9445
 4. Musicians' Association of Hawaii Local 677: (808) 596-2121
 5. Screen Actors Guild (SAG): (808) 596-0388
- Make an educational or workforce development contribution**
 - Make a financial or in-kind contribution to the arts or digital media program of a Hawaii public school or work with a local labor union chapter toward developing the workforce in Hawaii's film, television, and digital media industries. See [Appendix B](#), Acceptable Workforce Development Contributions, for details

AFTER PRODUCTION:

- Submit "[Hawaii Production Report](#)" data online (fillable .pdf) and signed hard copy of report by mail with Hawaii expenditure report (see expenditure report templates at www.hawaiifilmoffice.com/incentives-tax-credits for level of detail required), **Hawaii vendor list, and crew list** to Hawaii Film Office no later than 90 days following the end of each taxable year in which qualified production costs were expended**

 - If your production is eligible for the credit, the Hawaii Film Office will send a credit certification letter to you. If applicable, the Office will also notify you whether 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 subject to the Department's review and, in some cases, audit.
 - Keep all of your Hawaii receipts, invoices, and other expenditure records for verification purposes and in case of tax audit.
 - Allow ample time before your tax filing deadline for the Hawaii Film Office to process your Report and issue a certification letter to you.

- File [Certification Letter and Tax Forms](#) with the Hawaii Department of Taxation**
 - File a copy of the certification letter with the following tax forms on or before the prescribed deadline for the filing of your Hawaii income taxes:
 - Hawaii State Income Tax Return
 - Form N-340, Motion Picture, Digital Media, and Film Production Income Tax Credit
 - Schedule CR, Schedule of Tax Credits
 - >> Hawaii tax forms and instructions can be found at: http://tax.hawaii.gov/forms/a1_1alphalist/.
 - >> If you have multiple qualifying productions in any taxable year, please aggregate on a single form the qualified production costs for which you are claiming the credit.

- **Deadline:** All claims, including any amended claims, must be filed on or before the end of the 12th month following the close of the taxable year for which the tax credit may be claimed. Failure to comply with the 12-month filing requirement constitutes waiver of the right to claim the credit. The incumbent waiver of the credit due to an untimely claim is final. There are no appeal rights or other discretionary authority vested with the Department of Taxation to suspend or waive this provision. See TIR 2009-05; §18-235-17-04 (pp 19-20); Claiming the credit; timing; twelve month rule)
- **Provide End Credit or the Like to State of Hawaii**
 - See [Appendix C](#), Format Guidelines for Providing End Credit to the State of Hawaii
- **Provide DVD Copy of Production and Electronic Press Kit** (if one exists) to Hawaii Film Office

IMPORTANT NOTE: Be sure to use the appropriate Hawaii Production Report form. For productions that whose taxable years beginning after December 31, 2012, use the Hawaii Production Report for the newly increased 20-25% credit (Act 89, Hawaii Revised Statutes). For productions whose taxable year begins prior to December 31, 2012, use the old 15-20% form.

TIMELINE FOR CLAIMING THE CREDIT

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

At least 1 week prior to first Hawaii shoot date:
Submit "Production Registration Form" data online and signed hard copy of form by mail to Hawaii Film Office



Approx. 2-3 weeks after we receive your "Production Registration Form":
Hawaii Film Office will mail you an acknowledgement of receipt of your form + if applicable, notify you whether the information you request to remain confidential will be disclosed or withheld.



Shoot your project and make your workforce development contribution
(Submit "Workforce Development Contribution Report"—section 14, pp.4-5 of "Hawaii Production Report"—to school or union official to verify, sign, and return to you)



No later than 90 days following the end of each taxable year in which qualified production costs were expended
Submit "Hawaii Production Report" data online and signed hard copy of report + detailed Hawaii expenditure report, Hawaii vendor list + crew list by mail to Hawaii Film Office



Approx. 2 – 6 months after we receive your "Hawaii Production Report":
Hawaii Film Office will mail a credit certification letter to you + if applicable, notify you whether the information you request to remain confidential will be disclosed or withheld



On or before the prescribed deadline for the filing of your Hawaii income taxes:
Submit the following forms to the Department of Taxation:
(1) Hawaii State Income Tax Return
(2) Form N-340, Motion Picture, Digital Media, and Film Production Income Tax Credit
(3) Schedule CR, Schedule of Tax Credits
(4) Copy of credit certification letter from Hawaii Film Office

(Deadline: All claims, including any amended claims, must be filed on or before the end of the 12th month following the close of the taxable year for which the tax credit may be claimed. Failure to comply with the 12-month filing requirement constitutes waiver of the right to claim the credit.)



If the credit exceeds your income tax liability, the excess of credits over liability shall be refunded to you in the form of a check or directly deposited into your bank account



Provide end credit or the like to State of Hawaii and Provide DVD copy of production and electronic press kit (if one exists) to Hawaii Film Office

Appendix A: **Overview of 20-25% Motion Picture, Digital Media, and Film Production Income Tax Credit**

The Motion Picture, Digital Media, and Film Production Income Tax Credit is a refundable income tax credit based on a production company's Hawaii expenditures while producing a qualified film, television, commercial, or digital media project.

What is the tax credit?

- The credit is calculated as a percentage of "qualified production costs" incurred in Hawaii
- The credit shall be claimed against the Hawaii taxpayer's net income tax liability for the taxable year in which the credit is properly claimed
- If the credit exceeds net income tax liability, the excess of credits over liability shall be refunded
- The credit was initially established by Act 88 in 2006. The Hawaii State Legislature approved an increase to the credit in 2013 and the Governor signed the bill into law. The changes took effect July 1, 2013. The expanded credit is now effective through December 31, 2018.
- The credit is administered by the Hawaii Film Office and the Hawaii Department of Taxation

How much is the tax credit?

- 20% of total "qualified production costs" incurred while filming on Oahu
- 25% of total "qualified production costs" incurred while filming on a neighbor island
- There is now a \$15 million credit cap per "qualified production"

Who is eligible for the tax credit?

- A company that produces a "qualified production" that spends a minimum of \$200,000 in "qualified production costs" in Hawaii, and can be categorized as one of the following:
 - Feature film (narrative, documentary, experimental, student)
 - Short film (narrative, documentary, experimental, student)
 - Television movie
 - Commercial (an advertising message filmed within 6 consecutive weeks in Hawaii for dissemination via television broadcast or theatrical distribution)
 - Music video
 - Interactive game
 - Television series pilot
 - Single season (up to 22 episodes) of a television series regularly filmed in the State (if the number of episodes per single season exceeds 22, additional episodes for the same season shall constitute a separate "qualified production")
 - Television special
 - Single television episode that is not part of a TV series regularly filmed or based in the State
 - National magazine show
 - National talk show
 - Productions with Internet-only distribution qualify effective July 1, 2013.

Which "qualified production costs" are used in calculating the credit amount?

- "Qualified production costs" must meet all of the following requirements:
 - Costs that are incurred in Hawaii
 - Costs that are subject to Hawaii's general excise tax or income tax
 - Costs that have not been financed by investments for which an investment tax credit under Hawaii Revised Statutes §235-110.9 ("Act 221 credits") was or will be claimed
 - Costs that belong to the following general categories (not an exhaustive list):
 - (1) Costs incurred during preproduction, such as location scouting and related services;
 - (2) Costs of set construction and operations, purchases or rentals of wardrobe, props, accessories, food, office supplies, transportation, equipment, and related services;

- (3) Wages or salaries of cast, crew, and musicians;
- (4) Costs of photography, sound synchronization, lighting, and related services;
- (5) Costs of editing, visual effects, music, other post-production, and related services;
- (6) Rentals and fees for use of local facilities and locations;
- (7) Rentals of vehicles and lodging for cast and crew;
- (8) Airfare for flights to or from Hawaii, and interisland flights;
- (9) Insurance and bonding; or
- (10) Shipping of equipment and supplies to or from Hawaii, and interisland shipments.
- (11) And effective July 1, 2013, state and county facilities and locations fees.

- For more information on specific "qualified production costs," please see the FAQ about the 20-25% Credit (<http://filmoffice.hawaii.gov/incentives-tax-credits/>),
 - Tax Information Release 2006-02 (http://files.hawaii.gov/tax/legal/tir/1990_09/tir06-02.pdf),
 - Tax Information Release 2009-05 (http://files.hawaii.gov/tax/legal/tir/1990_09/tir09-05.pdf)
 - Tax Information Release 2010-04: (<http://files.hawaii.gov/tax/legal/tir/tir10-04.pdf>)

Are there additional requirements for claiming the tax credit?

- During production, a "qualified production" must:
 - Demonstrate reasonable efforts to hire local talent and crew. Such efforts must be reported on the "Hawaii Production Report" described below.
 - Make a financial or in-kind contributions or educational or workforce development efforts, in partnership with related local industry labor organizations, educational institutions, or both, toward the furtherance of the local film and television and digital media industries. Such contributions must be reported on the "Hawaii Production Report." NOTE: This contribution is non-refundable even if it turns out a production does not qualify to claim the tax credit.
- Provide a screen credit or the like to the State of Hawaii, if applicable.
- Provide a DVD copy of the production and an electronic press kit (if one exists) to the Hawaii Film Office.

Who is NOT eligible for the tax credit?

- Productions that spend less than \$200,000 in Hawaii
- Productions that can be categorized as one of the following (not an exhaustive list):
 - Daily news
 - Public affairs programs
 - Non-national magazine or talk shows
 - Televised sporting events or activities
 - Productions that solicit funds
 - Productions produced primarily for industrial, corporate, institutional, or other private purposes
 - Advertising with internet-only distribution
 - Pornography

How is the credit claimed?

- At least one week prior to the first Hawaii shoot date, a "qualified production" must register with the Hawaii Film Office by submitting a "Production Registration Form."
- No later than 90 days following the end of each taxable year in which "qualified production costs" were expended, a "qualified production" must submit a "Hawaii Production Report," detailed Hawaii expenditure report, Hawaii vendor list, and final crew list to the Hawaii Film Office. If, based on the information provided, the applicant qualifies for the credit, the Film Office will issue a credit certification letter to the applicant. Note that the Dept. of Taxation is the ultimate arbiter of tax credit disbursements, and credit eligibility is ultimately subject to the Dept.'s review and, in some cases, audit.
- The applicant must then submit the following forms to the Dept. of Taxation on or before the prescribed deadline for the filing of your Hawaii income taxes: (1) Hawaii State Income Tax Return, (2) Form N-340, Motion Picture, Digital Media, and Film Production Income Tax Credit, (3) Schedule CR, Schedule of Tax Credits, and (4) Copy of credit certification letter from Hawaii Film Office. (Deadline: All claims, including any amended claims, must be filed on or before the end of the 12th month following the close of the taxable year for which the tax credit may be claimed. Failure to comply with the 12-month filing requirement constitutes waiver of the right to claim the credit. Tax forms can be found at: www.state.hi.us/tax/a1_forms.htm.)

How will I receive my credit?

- The credit shall be claimed against the net income tax liability for the taxable year. "Net income tax liability" means net income tax liability reduced by all other credits allowed under Hawaii income tax law.
- If the credit exceeds your income tax liability, the excess of credits over liability shall be refunded to you, provided that no refunds or payment on account of the credits shall be made for amounts less than \$1.

(It takes the Department of Taxation approximately 2-3 months to process the returns and issue the credit.)

Statutory and Tax References:

- Statute: HRS §235-17 (Established by Act 88 in 2006 and amended as Act 89 SLH 2013): http://www.capitol.hawaii.gov/hrscurrent/Vol04_Ch0201-0257/HRS0235/HRS_0235-0017.htm
- Tax Information Release 2006-02 (http://files.hawaii.gov/tax/legal/tir/1990_09/tir06-02.pdf),
- Tax Information Release 2009-05 (http://files.hawaii.gov/tax/legal/tir/1990_09/tir09-05.pdf)
- Tax Information Release 2010-04: (<http://files.hawaii.gov/tax/legal/tir/tir10-04.pdf>)
- General: Department of Taxation: <http://tax.hawaii.gov/>

For further information, contact the Hawaii Film Office at 808-586-2570 or incentives@hawaiifilmoffice.com or the Hawaii Department of Taxation's Rules Office at 808-587-1577 or Tax.Rules.Office@hawaii.gov

Appendix B:
Acceptable Workforce Development Contributions
20-25% Motion Picture, Digital Media, and Film Production Income Tax Credit

A production must make **at least one** of the following contributions *prior* to submitting the Hawaii Production Report in order to be considered for the 20-25% Motion Picture, Digital Media, and Film Production Income Tax Credit. Only one contribution is necessary to fulfill this requirement, but a production may make multiple contributions. **NOTE:** This contribution is non-refundable even if it turns out a production does not qualify to claim the tax credit.

Alternative types of contributions may be considered if first reported on the "Production Registration Form" and pre-approved by the Hawaii Film Office. Per statutory requirements, the contributions must be "financial or in-kind contributions or educational or workforce development efforts, in partnership with related local industry labor organizations, educational institutions, or both, toward the furtherance of the local film and television and digital media industries."

1. **Financial contribution to Hawaii public or charter school** of at least 0.1% of qualified Hawaii expenditures per project, or \$1,000. Contribution must be made specifically to an arts or digital media program at a Hawaii public or charter elementary school, middle school, high school, or post-secondary school, preferably in the same community in which production takes place. Arts programs may include: film/video, radio, performing arts, theater, music, and visual and fine arts. Acceptable schools are listed or linked below.

OR AT LEAST ONE OF THE FOLLOWING:

2. **In-kind donation to Hawaii public or charter school.** Donation should be made specifically to an arts program at any Hawaii public or charter school, preferably in the same community in which production takes place; and falls within one of the following categories:
 - * Camera/sound equipment
 - * Editing/post-production equipment
 - * Grip/electric equipment
 - * Computer hardware/software
 - * Props/set dressing
 - * Costumes
 - * Other (must be previously agreed to by school administrators)

--OR--

3. **Educational program with Hawaii public or charter school**
 - At least two on-set or post-production internships arranged with Hawaii public or charter high school or post-secondary school, preferably in the same community in which production takes place.
 - Cumulative 5 hours, at minimum, of arts- or digital-media education-related volunteer services (e.g., teaching acting class, directing school play, participating in animated student project, giving craft seminar) by cast and/or crew arranged with any Hawaii public or charter school, preferably in the same community in which production takes place. Minimum time requirement may be reduced based on value of service.

--OR--

4. **Educational program with local labor union chapter**
 - At least one on-set craft apprenticeship arranged with one of the local labor union chapters listed below.
 - Cumulative 5 hours, at minimum, of education-related volunteer services (e.g., giving craft-related seminar) by cast and/or crew to members of one of the local labor union chapters. Minimum time requirement may be reduced based on value of service.

Hawaii Public and Charter Schools and Local Labor Union Chapters

Hawaii Public and Charter Schools (K-12):

A list of Hawaii's charter schools can be found at <http://www.chartercommission.hawaii.gov/>. A list of Hawaii's K-12 public schools can be found at <http://www.hawaiipublicschools.org/ParentsAndStudents/EnrollingInSchool/SchoolFinder/Pages/home.aspx>. Ask for the school principal or director.

Public Post-Secondary Schools/Educational Organizations:

All contributions to UH programs below should be made through the University of Hawaii Foundation, www.uhfoundation.org or Tel: (808) 956-8849

- 1. University of Hawaii at Hilo** – Performing Arts Department:
Tel: (808) 974-7304 / www.hilo.hawaii.edu/academics/perfarts
- 2. University of Hawaii at Manoa:**
Academy for Creative Media: (808) 956-7736 / www.hawaii.edu/acm
School of Communications: (808) 956-8881 (main) / www.communications.hawaii.edu
- 3. University of Hawaii West Oahu** – 'Ulu'ulu: The Henry Ku'ualoha Giugni Moving Image Archive of Hawai'i.
Tel: (808) 689-2740/ <http://uluulu.hawaii.edu>
- 4. Hawaii Community College** - Digital Media Arts:
Tel: (808) 934-2598 / www.hawaii.hawaii.edu/digitalmedia/index.html
- 5. Honolulu Community College:** MELE (Music & Entertainment Learning Experience) Program
Tel: (808) 845-9211/ <http://www2.honolulu.hawaii.edu/?q=node/481>
- 6. Kapiolani Community College** - New Media Arts:
Tel: (808) 734-9510 / <http://nma.kcc.hawaii.edu/>
- 7. Kauai Community College:** Tel: (808) 245-8311 / www.kauai.hawaii.edu
- 8. Leeward Community College** - Television Production Program:
Tel: (808) 455-0300 (direct) / (808) 455-0302 (main) / <http://www.leeward.hawaii.edu/tvpro>
- 9. University of Hawaii Maui College** – Media Center
Tel: (808) 984-3500 / <http://media.maui.hawaii.edu/mediasite/Site/Home%20Page.html>
- 10. Windward Community College** - Drama Department: Paliku Theatre
Tel: (808) 235-7400 / www.wcc.hawaii.edu

Local Labor Union Chapters:

- 1. Hawaii Teamsters and Allied Workers Local 996:** (808) 847-6633
Email: loc996@hawaii.rr.com / Site: <http://www.hawaiitemsters.com>
- 2. International Alliance of Theatrical Stage Employees (IATSE) Local 665:** (808) 596-0227
Email: businessagent@iatselocal665.org / Site: <http://iatse665.org/>
- 3. International Brotherhood of Electrical Workers (IBEW) Local 1260:** (808) 941-9445
Email: office@ibew1260.org / Site: <http://ibew1260.org/>
- 4. Musicians Association of Hawaii Local 677:** (808) 596-2121
Email: AFM677@aol.com / Site: <http://www.musicianshawaii.com>
- 5. Screen Actors Guild (SAG):** (808) 596-0388
Email: bching@sag.org / Site: <http://www.sagaftra.org>

How to Make the Contribution

1. Once you've decided what kind of contribution you would like to make, contact the institution of your choice from the list above to discuss details of how best to make the contribution. Report the type of contribution you plan to make on your "[Production Registration Form](#)."
2. If the type of contribution you want to make is different from the "acceptable contributions" listed above, discuss with appropriate educational or workforce development program, and explain on your "Production Registration Form." The Hawaii Film Office will review the form and let you know if your proposed contribution will be acceptable.
3. When your contribution has been completed, fill out and submit the "[Workforce Development Contribution Report](#)" (Section 14, pp. 4-5 of your "[Hawaii Production Report](#)") to the school, union, or other institution official who can verify that the contribution was made. Obtain a verification signature from this official.

4. Include the verified/signed "Workforce Development Contribution Report" in the "Hawaii Production Report" that you submit to the Hawaii Film Office. Please note that the "Workforce Development Contribution Report" must be included in your "Hawaii Production Report" for it to be considered complete.

Appendix C:

Format Guidelines for Providing End Credit to the State of Hawaii

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

The formats described below are not required, but preferred. However, a production must, at minimum, in some manner, identify Hawaii as a production location on an end credit or the equivalent, unless otherwise noted.

End Credit Not Required for:

- Commercial (an advertising message filmed within 6 consecutive weeks in Hawaii for dissemination via television broadcast or theatrical distribution)
 - >> However, whenever possible, Hawaii should be acknowledged in credits or other appropriate listings on the website of the commercial production company applying for the credit, in promotional examples of the commercial when credits are listed, and/or whenever possible on the website and/or in promotional materials of the product featured in the commercial.
- Music video
 - >> However, whenever possible, Hawaii should be acknowledged in credits or other appropriate listings on the featured musician's website, the website of the production company applying for the credit, in promotional samples of the music video when credits are listed, and/or in any credits listed in any copy of the music video distributed to the general public (e.g., DVD, Internet download, etc).

Interactive Game

Credit to Hawaii should be included in the same format as the overall end credits for the game. Additionally, whenever possible, Hawaii should be acknowledged on the website, if any, for the game.

Television Project

- Television movie (end credit format for film also acceptable)
- Television series pilot
- Single season (up to 22 episodes) of a television series regularly filmed in the State (if the number of episodes per single season exceeds 22, additional episodes for the same season shall constitute a separate "qualified production")
- Television special
- Single television episode that is not part of a TV series regularly filmed or based in the State
- National magazine show
- National talk show

PREFERRED FORMAT:

Sole End Card

**Filmed on Location on MAUI, HAWAII
with the assistance of Hawaii production tax credits***

-OR-

Shared End Card

Panaflex® Camera and Lenses by
PANAVISION®
Color by
TECHNICOLOR®

**Filmed on Location on
MAUI, HAWAII with the
assistance of
Hawaii production tax credits***

>> Additionally, whenever possible, Hawaii should be acknowledged on the website, if any, for the television project.

* **Note:** We prefer that you credit the specific island(s), as above, or you may also credit the state: "Filmed on Location in HAWAII with the assistance of Hawaii production tax credits." If the project was filmed entirely in the State or on a specific island, we suggest that the credit read: "Filmed Entirely on Location in HAWAII with the assistance of Hawaii production tax credits" (or on a specific island of Hawaii). We would also appreciate a thank you credit, if possible: "Mahalo to the State of Hawaii and the Hawaii Film Office."

Feature Film, Short Film, or Television Movie

- Feature film (narrative, documentary, experimental, student)
- Short film (narrative, documentary, experimental, student)
- Television movie (end credit format for TV project also acceptable)

Production with Internet-only Distribution

(qualifies as of July 1, 2013)

Credit to Hawaii should be included in the same format as part of the overall end credits. Additionally, whenever possible, Hawaii should be acknowledged on the website for the production, if any.

PREFERRED FORMAT:

Rolling Credits

Special Thanks to:

JOHN DOE

JANE DOE

JOE Q. PUBLIC

STATE OF HAWAII

HAWAII FILM OFFICE

COUNTY OF KAUAI

KAUAI FILM COMMISSION**

ACME NOVELTIES, INC.

Panaflex® Camera and Lenses by

PANAVISION®

Color by

TECHNICOLOR®

Filmed on Location on

KAUAI, HAWAII

with the assistance of

Hawaii production tax credits*



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>> Additionally, whenever possible, Hawaii should be acknowledged on the website, if any, for the film.

* **Note:** We prefer that you credit the specific island(s), as above, or you may also credit the state: "Filmed on Location in HAWAII with the assistance of Hawaii production tax credits." If the project was filmed entirely in the State or on a specific island, we suggest that the credit read: "Filmed Entirely on Location in HAWAII with the assistance of Hawaii production tax credits" (or on a specific island of Hawaii).

****Note:** In the "thank you" section, we ask that you credit "State of Hawaii," "Hawaii Film Office," the county or counties in which filming took place (Oahu, Maui, Kauai, or Hawaii), and the corresponding county film office(s).

Revised: 7/1/13