



MASSACHUSETTS FILM OFFICE TAX INCENTIVE STEP BY STEP GUIDE



FOR YOUR INTERNAL TRACKING PURPOSES ONLY - DO NOT SEND TO MFO

INITIAL CONTACT

<input type="checkbox"/> STEP 1	<p>Review the basic requirements to qualify for the Massachusetts film incentive program:</p> <ul style="list-style-type: none"> • Are you a production company? • Is this production intended for theatrical exhibition, television viewing, or is it a TV pilot? • Do you plan to spend a minimum of \$50K in Massachusetts? <p>Additional requirement to qualify for Production Tax Credit:</p> <ul style="list-style-type: none"> • Do you plan to shoot 50% or more of principal photography days in Massachusetts OR Will your Massachusetts budget exceed 50% of your total project budget? <p>Fast Facts provides a quick-reference guide to the tax incentive program and additional eligibility details.</p>
<input type="checkbox"/> STEP 2	<p>Contact the Massachusetts Film Office (MFO) at (617) 973-8400 and set up a time to discuss your production with Lisa Strout, Director of the Massachusetts Film Office.</p>

PRIOR TO PRODUCTION

<input type="checkbox"/> STEP 3	<p>Email your film script* to the MFO: catherine.onasanya@state.ma.us</p> <p><i>*For commercials, documentaries, or other non-narrative projects, send us a brief synopsis of your project. If you have a non-disclosure issue, call Lisa Strout (617) 973-8400 to work this out.</i></p>
<input type="checkbox"/> STEP 4	<p>Fill out the MFO's Film Production Registration Form. If you do not yet have a local production office, this part can be left as a "TBD."</p>
<input type="checkbox"/> STEP 5	<p>Review the fire safety regulations and practices in the Commonwealth of Massachusetts produced by the State Fire Marshal's Office. Additionally, contact Matt Allen Murray (Matthew.Murray@state.ma.us 978-567-3371), Code Compliance Officer for the State Fire Marshal's Office, with any questions. FIRE SAFETY </p> <p>This is NOT part of the incentive process, but a helpful tip for a smooth production, statewide.</p>
<input type="checkbox"/> STEP 6	<p>If you are a "foreign" LLC or corporation (i.e. not domiciled in Massachusetts) register with the Massachusetts Secretary of State's Office. Please note: Loan-outs are also required to register.</p> <p><i>Are you an LLC?</i> - Registration Instructions and Form</p> <p><i>Are you a Corporation?</i> - Registration Instructions and Form</p> <p>In addition, you must file an annual report.</p> <p>In addition, you must: register with the Department of Revenue to manage your Massachusetts state tax obligations.</p> <p>"Foreign" Loan-Outs are also required to follow the same registration procedures.</p> <p style="text-align: right;"><i>continued...</i></p>

<p>☐ STEP 7</p>	<p>In order for loan-outs and personal services corporations to qualify for the Tax Credit, personal income tax must be withheld and you must file a Loan-Out Affidavit/Allocation Form for each loan-out or personal service company. More information: Directive 07-01 , Motion Picture Production Company Withholding and Loan Out Guide</p>
<p>☐ STEP 8</p>	<p>Prior to making purchases in Massachusetts, apply to the Department of Revenue (DOR) for your Sales Tax Exemption (STE), then download the Sales Tax Exempt Certificate and provide each vendor with a completed certificate.</p> <p style="text-align: center;">NEW Requirements for the STE</p> <p>There is an additional step to the STE filing. A spreadsheet is to be submitted electronically to DOR, listing your employees' name, address, SSN, estimated gross wages for the production, and whether they are hired by the production through a loan out.</p> <p>Note: The date that your STE form is filed with DOR is the start date of the 12-month period in which your production is eligible for the Payroll and/or Production Tax Credits. <i>(The actual applications for the tax credits are not filed until you have completed all work on this production on the ground in MA.)</i></p> <p>For tax questions, please contact:</p> <p style="text-align: center;">Massachusetts Department of Revenue Film Credit Unit 200 Arlington Street, Room 4300 Chelsea, MA 02150</p> <p style="text-align: center;">Sharen Brown, Director Casey Chmielecki, Unit Supervisor Business Income Audit Bureau Phone: (617) 887-6974 Fax: (617) 660-9897 Email: chmieleckc@dor.state.ma.us</p>

PRODUCTION COMPLETION

<p>☐ STEP 9</p>	<p>Once you have completed your work on this project in Massachusetts (including any MA postproduction) fill out MFO's Production Completion Form prior to filing with DOR for the Tax Credits.</p>
<p>☐ STEP 10</p>	<p>If your project is over \$250,000, you must get an independent audit from a MA licensed CPA or have your CPA complete the Agreed Upon Procedures Form.</p> <p>For a list of MA CPAs, click here.</p>
<p>☐ STEP 11</p>	<p>You must also include a 940 Certification that verifies the production company and/or the payroll company has paid the requisite unemployment taxes. The 940 Certification is generated from your online UI account.</p> <ul style="list-style-type: none"> • Certification Requirements • Instructions <p>The 940 Certification must include all the production company's Massachusetts payroll, not just payroll associated with the specific film project. In some cases, that will require a 940 Certification from the payroll company, if applicable, and a 940 Certification from the production company.</p> <p style="text-align: center;"><i>Questions?</i> Contact Enforcement Staff at (617) 626-5770.</p>

continued...

□ **STEP 12**

File for your appropriate [Tax Credits](#) with DOR. Include completed [Loan-Out Affidavit Forms](#) for each Loan-Out, 940 Certifications(s), and Audit/AUP if applicable.

PLEASE NOTE:

Per statute, motion pictures filmed or produced in the Commonwealth shall include: **“Filmed in the Commonwealth of Massachusetts”** in the credits, as well as the **Massachusetts Film Office logo**.

Contact the Massachusetts Film Office for details and an appropriate digital version of the logo.