

Massachusetts Film Tax Incentives

Massachusetts General Laws Department of Revenue Directives Department of Revenue Forms

MASSACHUSETTS GENERAL LAWS

M.G.L. Chapter 62, Section 6.

<http://www.malegislature.gov/Laws/GeneralLaws/PartI/TitleIX/Chapter62/Section6>

DEPARTMENT OF REVENUE DIRECTIVES

Department of Revenue Directive 06-1 <http://www.mass.gov/dor/businesses/help-and-resources/legal-library/tirs/tirs-by-years/2006-releases/tir-06-1-an-act-providing-incentive-to-the.html>

Directive 07-1: qualifying expenses, withholding, transferee liability

<https://www.mass.gov/directive/directive-07-1-questions-concerning-the-film-credit-qualifying-expenses-transferee>

Directive 07-15 film tax credit in detail

<https://www.mass.gov/technical-information-release/tir-07-15-an-act-providing-incentives-to-the-motion-picture-industry>

830CMR: production company withholding

<https://www.mass.gov/regulations/830-CMR-62b23-motion-picture-production-company-withholding>

Independent Accountant's Report on Applying Agreed-Upon Procedures

<http://www.mass.gov/dor/docs/dor/business/aups.pdf>

DEPARTMENT OF REVENUE FORMS

Form STE: Application for Sales Tax Exemption

<https://www.mass.gov/files/documents/2019/02/20/dor-2019-corp-addl-form-ste.pdf>

Form ST-12 Exempt Use Certificate

<https://www.mass.gov/files/documents/2017/12/12/dor-sales-use-form-st-12.pdf>

Form TSA: Film Credit Sale or Transfer

<https://www.mass.gov/files/documents/2019/05/16/dor-2019-corp-addl-form-tsa.pdf>

Form FP: Application for Payroll/Production Credit

<https://www.mass.gov/files/documents/2019/03/20/dor-2019-corp-addl-form-fp.pdf>

Form LOA: Loan-Out Affidavit/Allocation

<https://www.mass.gov/files/documents/2019/03/20/dor-2019-corp-addl-form-loa.pdf>