

## 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** <https://www.mass.gov/technical-information-release/tir-06-1-an-act-providing-incentive-to-the-motion-picture-industry>

**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**

<https://www.mass.gov/doc/aupspdf/download>

### DEPARTMENT OF REVENUE FORMS

**Form STE: Application for Sales Tax Exemption**

<https://www.mass.gov/doc/2022-form-ste-application-for-sales-tax-exemption/download>

**Form ST-12 Exempt Use Certificate**

<https://www.mass.gov/doc/form-st-12-exempt-use-certificate-1/download>

**Form TSA: Film Credit Sale or Transfer**

<https://www.mass.gov/doc/2022-form-tsa-film-credit-transfer-or-sale-application/download>

**Form FP: Application for Payroll/Production Credit**

<https://www.mass.gov/doc/2022-form-fp-application-for-payrollproduction-credit/download>

**Form LOA: Loan-Out Affidavit/Allocation**

<https://www.mass.gov/doc/2022-form-loa-loan-out-affidavitallocation/download>