

CALIFORNIA'S TAX CREDIT PROGRAM

*An overview of CA's Production
Program 3.0 and how you can leverage it*



ELIGIBILITY

- **Minimum budget:** \$1 Million
- **Minimum Runtime:**
 - Film (75 min) | TV (40 min)
- 75% of production spend or principal photography in CA
- Narrative live-action
- 60% financing secured

TAX CREDIT CATEGORIES

25% Non-Transferable Credit

Relocating TV series

20% Non-Transferable Credit

Feature films, new TV series, mini-series, & pilots

25% Transferable Credit

Independent Films

5% or 10% Credit Uplift

Out-of-zone filming, visual effects, & local hire labor

QUALIFIED EXPENSES

75% spend in CA

Wages

- | | |
|-------------------------|-----------------------|
| ✓ Most below-the-line | ✗ Most above-the-line |
| ✓ State & union fringes | ✗ Federal fringes |

Non-Wages

- | | |
|-----------------------|----------------|
| ✓ Equipment costs | ✗ Development |
| ✓ Rentals & purchases | ✗ Marketing |
| ✓ Safety | ✗ Publicity |
| ✓ Construction | ✗ Distribution |
| ✓ Wardrobe | |
| ✓ Food & lodging | |

APPLYING

Phase #1:

Complete online application

Phase #2:

Submit required documents

Click [HERE](#) for application windows (vary by project type)

Looking Ahead

Tax Credit Program 4.0 will be effective on July 1, 2025

Visit the California Film Commission's website [HERE](#) for updates!