

Montana Economic Development Industry Advancement (MEDIA) Act Post-Production Application

The Montana Film Office of the Montana Department of Commerce administers pre-certification to the Montana Economic Development Industry Advancement Act (Media Act), Montana's media production incentive enacted in 2019. Montana offers a transferable tax credit on post-production wages on qualified productions in Montana. Pre-certification is required, with a non-refundable \$500 filing fee.

Production companies may earn up to a 25% tax credit on qualified post-production wages in Montana by the post-production company. The specific incentive portions and provisions of the tax credit are available on our website, <https://www.montanafilm.com/incentive-packages/tax-credit/>

Registration with the Secretary of State is required. The registration process takes 7-10 days and completed registration must be uploaded with this application. Tips for registration can be found at https://www.montanafilm.com/wp-content/uploads/2019/06/SecretaryOfState_Tips.pdf Ready to Register? Go to: <https://sosmt.gov/business/>

The production company must file a Montana income tax return at the end of the tax year following project completion in order to claim the credit. Filing fees and additional documentation will be due to the Department of Revenue when you begin the income tax return process. The Department of Revenue is required to administer the transfer of the tax credits. <https://mtrevenue.gov/>

Fill out the form below to submit your request for pre-certification for Montana's film tax credits. A \$500 non-refundable filing fee is due upon submission completion. Upon approval of this pre-certification and fee receipt, production companies will receive a letter from the Montana Film Office with specific instructions on the program.

Please pay attention to where it says **ATTACH**, as you must include attachments to these questions.

Production Title

Production Type

- Feature Film – Theatrical
- Feature Film – Streaming
- Feature Film – Television
- Television Series – Scripted
- Television Segment/Episode – Scripted
- Television Pilot – Scripted
- Television Special
- Series for Streaming Platforms
- Commercial Advertisement – Television
- Miniseries
- Music Video
- Corporate Video
- Short Film
- Industrial Film
- Interactive Entertainment
- Pre-Released Interactive Games
- Video Game Production
- Sports Events
- Production for Website Creation
- Sound Recording Projects

"Qualified production" means a new film, video, or digital project including only feature films, series for theaters, television, or streaming, pilots, movies and scripted shows made for television or streaming, televised commercial advertisements, music videos, corporate videos, industrial films, production for website creation, television specials, sports events, video games, interactive entertainment, pre-released interactive games, and sound recording projects used in a feature film, series, pilot, or movie for television.

The term "Qualified Production" does not include the coverage of news, local interest programming, instructional videos, commercials distributed only on the internet, infomercials, solicitation-based productions, non-scripted television programs, feature films consisting primarily of stock footage not originally recorded in Montana, or projects containing obscenity as defined in 45-8-201(2).

Case by Case: commercial, music video, production for website creation, video game, interactive entertainment, or experimental or low-budget project that plans a base investment of less than \$350,000 but more than \$50,000.

Project Description

Attach a brief description of project: Logline or brief synopsis

Post-Production Co. Name

Post-Production Co. Phone Number

Post-Production Co. Business Address

Post-Production Co. City, State, Zip

Post-Production Co. Email

Contact Name

Primary Contact Note: The contact person will work with the Montana Film Office (406.841.2876) and the Montana Department of Commerce (406.841.2870) on the reporting of information necessary for the incentive program.

Email

Company Corporate Status

Status as determined on your tax return

Other Corporate Status:

If OTHER is checked, explain corporate status

Date Business Commenced

Date of Incorporation or Formation, Format: Day/Month/Year

State of Incorporation or Formation

FEDERAL TAX ID (FEIN) or SSN

Corporate Officer Name

Corporate Officer Address

Corporate Officer SSN/EIN

Corporate Officer Phone Number

Corporate Officers Information; additional Officers

NOTE: If the applicant is a LLC, a Partnership, or a S corporation, list the names, addresses, and FEINs or SSNs of all members, partners, or shareholders and their respective percentages. If the applicant is a sole proprietor, include full legal name as it appears on the W-9. Upload a document detailing the information requested.

Incorporation Documentation and W-9

Attach a W-9 if sole proprietor, and for all other corporate entities, **attach** a W-9 and a copy of the incorporation documents

Members, partners, and shareholders will file Montana tax returns separately.

Check if applicable.

Production Company Certification

This certifies the above named company is engaged in the business of producing nationally or regionally distributed productions.

Producer Name

Producer Phone Number

Producer Email

Line Producer Name

Line Producer Phone Number

Line Producer Email

UPM Name

UPM Phone Number

UPM Email

Director Name

Director Phone Number

Director Email

Production Accountant Name

Production Accountant Phone Number

Production Accountant Email

Tax Preparation Information

Please **attach** details on how the production company intends to prepare for submission of post-production costs.

Tax Preparation Contact Name

Tax Preparation Phone Number

Tax Preparation Email

Base Investment Statement

\$350,000 or more

Between \$50,000 and \$350,000

Other

If other, please describe

Entity Name is Registered with Montana Secretary of State

This is to certify that this production company has registered the above name with the Montana Secretary of State and has received certification as a company in good standing to transact business in Montana.

REGISTRATION WITH THE SECRETARY OF STATE: Any business intending to transact business in Montana must register with the Secretary of State. Businesses that are incorporated in another state or country, but which are conducting activity in Montana, must determine whether they are transacting business in Montana in accordance with sections 35-1-1026 and 35-8-1001, MCA. Such businesses may want to obtain the guidance of their attorney or accountant to determine whether their activity is considered transacting business.

If businesses determine that they are transacting business in Montana, they must register with the Secretary of State and obtain a certificate of authority to demonstrate that they are in good standing in Montana. To obtain registration materials, call the Office of the Secretary of State at 406.444.3665, or visit their website at <http://sos.mt.gov>.

Secretary of State Registration Form

Attach your SOS form.

Compliance with Montana Laws

Production Companies shall fully comply with all applicable federal, state, or local laws, rules, regulations, and executive orders including but not limited to, the Montana Human Rights Act, the Equal Pay Act of 1963, the Civil Rights Act of 1964, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973.

Montana Post-Production Office Address

Montana Post-Production Office City, Zip

Montana Post-Production Office Phone

Total Production Budget

Production Budget

Attach your budget

Estimated Montana Post-Production Wages

Estimated Tax Incentive Credit

Begin Date - Post-Production in Montana

Estimated Days of Post-Production

Script/Synopsis/Storyboard

Attach your script or synopsis or storyboard.

Distribution Plan

Theatrical

Regional

Festival Submission

VOD

Youtube or Vimeo

Direct-to-DVD

Television Broadcast

Industrial/Educational

International

Streaming Service

Other - Explain:

Bankruptcy Certification

Check to certify this production company does not include a company owned, affiliated, or controlled by, in whole or in part, a company or person that is in default on a loan made by this state or a loan guaranteed by this state or a company or person that has filed for bankruptcy.

Obscenity Certification

Check to certify this production does not contain any material or performance defined as obscene by Montana Code Annotated, section § 45-8-201.

Non-Tobacco Certification

Check to certify that this production will not receive any money for tobacco product placement, advertisement, or other tobacco use in the production.

How to Pay the \$500 Filing Fee:

Checks and Money Order Payments can be mailed to: Montana Film Office, PO Box 200533, Helena, MT 59620

Check, Cash, Money Order Payments may be made in person at 301 South Park Avenue, Room 129, Helena, MT 59620