



Film Incentives Group, LLC

STATE	CREDIT %	MINIMUM SPEND	ALLOCATIONS PER YEAR	CARRYFORWARD
AK	30-44%	\$100,000	UNCAPPED	3 YEARS
AZ	20-30%	\$250,000	\$70 MILLION	5 YEARS
CA	25%	\$1,000,000 - credit applies to independent films only	\$10 MILLION	NO
CT	10%, 15%, 30%	\$100,000/\$500,000/\$1,000,000	UNCAPPED	3 YEARS
FL	20%-30%	Mainstream \$625,000, Video/Commercial \$100,000, Independent Film \$100,000	\$53.5 MILLION	5 YEARS
GA	20-30%	\$500,000	UNCAPPED	5 YEARS
IL	30%	\$100,000	UNCAPPED	5 YEARS
LA	30%	\$300,000	UNCAPPED	10 YEARS
MA	25%	\$50,000	UNCAPPED	5 YEARS
MO	35%	\$50,000 Less than 30 Minutes: \$100,000 Greater than 30 Minutes	\$4.5 MILLION	5 YEARS
PA	25%	60% in PA	\$60 MILLION	NO
PR	40%	50% in PR or \$1,000,000 budget	\$15 MILLION	5 YEARS
RI	25%	51% in and \$300,000 budget	\$15 MILLION	3 YEARS
WV	27-31%	\$25,000	\$10 MILLION	2 YEARS

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