

**Illinois Live Theater Tax Credit Annual Report**  
**FY2017 July 1, 2016- June 30, 2017**

When a production company is ready to claim a credit it submits a report that includes exact numbers of people hired, money spent and vendors used. However, the Live Theater Tax Credit allows companies up to 60 days to claim a tax credit, at which point, claimants report actual expenditures.

Beginning in FY2015, reporting methodology was changed from using spending estimates provided upon application to actual expenditures reported when the credit is claimed. However, we continue to report estimates for performance metrics. Estimates, while less precise, are more timely. Furthermore, projects awarded tax credits during this period may have been previously counted using the prior methodology.

Note: enabling statute, 35 ILCS 17, sunset at the end of FY17. The program was subsequently reauthorized by P.A. 100-391, effective 8-25-17.

<b>Live Theater Production Type</b>	<b>Total IL Spend (Actual) *</b>	<b>IL Wages Paid (Actual)*</b>	<b>IL Vendor Spend (Actual)*</b>	<b>Technical and Support Job Hires **</b>
Long-Run	\$ 8,686,251.28	\$ 3,967,134.98	\$ 4,719,116.30	569
Pre-Broadway	\$ 3,714,680.00	\$ 1,851,355.17	\$ 1,863,324.83	298

\*Actual expenditures reported are measured from the date of issuance of the tax credit. Costs may have been incurred/paid in prior period.

\*\*Job hires represent a count of Illinois residents hired on productions and do not reflect unique individuals. These are typically short-term assignments, and some residents worked on more than one project.

Types of jobs include stagehands, wardrobe, makeup, engineers, ushers, musicians, and production office positions.

Types of vendors hired, depending on production needs, include but are not limited to transportation, clothing, supplies, retail, and temporary housing.

We are not able to track vendor jobs. Any given project will use numerous vendors and we do not track how many employees of a particular vendor work on each project.

Whether or not the human infrastructure reflects diversity of the state of Illinois:

FY17 Hiring Diversity		
Crew	#	%
White Males	371	42%
White Females	205	23%
African American	223	26%
Hispanic	58	3%
Asian	14	2%
Native American	2	0%
Other	-	0%
<b>Total</b>	<b>873</b>	<b>100%</b>
Non White	34%	
White Females	23%	
<b>Protected Class</b>	<b>58%</b>	

- The Live Theater tax credit has a diversity requirement attached to it which means that no production will receive the tax credit without proof of a best faith effort to hire women and minorities as part of the technical crew and office staff.
- There were no credits issued during the reporting period, thus an assessment cannot be made on the human infrastructure.
- In order to promote racial diversity in the live theater industry in the state of Illinois, the Illinois Department of Commerce and Economic Opportunity will explore creating educational opportunities for minorities to be trained for working in live theater.