

## Illinois Film Production Credit

The Film Office can make no representation and/or warranty that the final approved version of these rules - as published in the Illinois Administrative Code - will in any way reflect the current proposed draft as set for the below.

### Schedule of Qualified Expenditures- DRAFT

**NOTE: Costs are Qualified ONLY to the extent attributable to the use of tangible personal property or the performance of services within Illinois. Only Illinois residents qualify as qualified labor expense.**

Description	Qualified	Comments
<b>STORY &amp; RIGHTS</b>	NO	
<b>WRITING</b>		
		<b>Illinois residents only</b>
Writers	YES	
Story Editor	YES	
Research	YES	
Secretaries	YES	
Script Printing	YES	
<b>PRODUCER &amp; STAFF</b>		
		<b>Illinois residents only</b>
Executive Producer	YES	
Line Producer	YES	
Producers	YES	
Associate Producers	YES	
Secretaries	YES	
Assistants	YES	
Purchases and supplies	YES	
Wrap Party	YES	<b>No alcohol</b>
Entertainment	YES	
<b>DIRECTOR &amp; STAFF</b>		
		<b>Illinois residents only</b>
Director	YES	
Dialogue Coach	YES	
Secretaries	YES	
Choreographers	YES	
Assistants	YES	
Towncar Allowance	YES	
Purchases and Supplies	YES	
Director Assistant Computer	YES	
Director Office Rentals	YES	
Entertainment Allowance	YES	

<b>TALENT</b>		<b>Illinois residents only</b>
Principal Cast	YES	
Supporting Cast	YES	
Day Player	YES	
Weekly Player	YES	
Stunt Coordinator	YES	
Stunts	YES	
Looping and Expenses	YES	
Casting Director	YES	
Casting Assistants	YES	
Casting Office Expenses	YES	
<b>TRAVEL &amp; LIVING Above the Line</b>		
Producer Travel--General	NO	
Producer Travel -- IL Distant Location	YES	
Producers Assistants Travel--General	NO	
Producers Assistants Travel--to Distant IL Location	YES	
Director--General Travel	NO	
Director Travel --IL Distant Location	YES	
Director's Assistants Travel--General	NO	

<b>Description</b>	<b>Qualified</b>	<b>Comments</b>
<b>TRAVEL &amp; LIVING Above the Line (CONT'D)</b>		
Director's Assistants Travel--to Distant IL Location	YES	
Talent Travel--General	NO	
Talent Travel--to Distant IL Location	YES	
<b>FRINGE BENEFITS (ATL)</b>		
		<b>For Illinois residents only</b>
Pension Plan & Health and Welfare	YES	
Employer Taxes	YES	

<b>BELOW THE LINE</b>		
<b>PRODUCTION STAFF</b>		<b>Illinois residents only</b>
Production Manager	YES	
Production Supervisor	YES	
First Assistant Director	YES	
Second AD's and Trainees	YES	
Script Supervisor	YES	
Location Manager	YES	
Asst Location Managers & Scouts	YES	
Tech Advisors	YES	
Production Coordinators	YES	
Asst Production Coordinators	YES	
Production Secretaries	YES	

Production Accountants	YES	
Assistant Accountants	YES	
Payroll	YES	
Construction Estimator	YES	
Post Accounting	YES	if in IL state
Production Assistants	YES	
Pre-Production Breakdown	YES	if in IL state
Board & Budget	YES	if in IL state
Script Timing	YES	if in IL state
POC and Assistants	YES	
<b>CAMERA</b>		<b>Illinois residents only</b>
Director of Photography	YES	
Operator	YES	
Asst Cameramen & Operators	YES	
Steadicam Operator	YES	
Still Photographer	YES	
Loader	YES	
Purchases & Supplies	YES	
Camera Rentals	YES	
Box and Still Camera Rentals	YES	
<b>ART DEPARTMENT</b>		<b>Illinois residents only</b>
Production Designer	YES	
Art Director and Assistants	YES	
Set Designers	YES	
Illustrators	YES	
Storyboard Artist	YES	
Prod. Assistants	YES	
Blue Printing	YES	
Stock Units / Backings	YES	
Purchases & Supplies	YES	

<b>Description</b>	<b>Qualified</b>	<b>Comments</b>
<b>ART DEPARTMENT (CONT'D)</b>		<b>Illinois residents only</b>
Processing	YES	
Research Materials	YES	
Rentals	YES	
Equipment	YES	
Car and Box Rentals	YES	
<b>SET CONSTRUCTION</b>		<b>Illinois residents only</b>
Construction Coordinators	YES	
Construction Foremen	YES	
Stage Set Construction Labor	YES	
Location Set Construction Labor	YES	

Stage Set Construction Materials Purchase & Rental	YES	
Location Set Construction Materials Purchase & Rental	YES	
Stage Set Striking Labor	YES	
Stage Set Striking Materials Purchase and Rental	YES	
Location Set Striking Labor	YES	
Location Set Striking Materials Purchase & Rental	YES	
Set Restoration	YES	
Fold and Hold Sets	YES	
Greens Purchase	YES	
Backings Rental/Purchase	YES	
Trash Removal	YES	
Scissor Lifts/Forklifts	YES	
Car and Box Rental	YES	
Construction Expendables	YES	

<b>SPECIAL EFFECTS</b>		<b>Illinois residents only</b>
SFX Coordinator	YES	
SFX Assistants	YES	
Rig and Strike	YES	
Manufacturing Labor & Materials	YES	
Purchases	YES	
Equipment Rentals	YES	

<b>SET OPERATIONS</b>		<b>Illinois residents only</b>
Key Grip	YES	
Grips -- all	YES	
Craft Service Persons	YES	
Greensperson- Company	YES	
Stand By Carpenters	YES	
Stand By Painters	YES	
Set Watch/Fireman	YES	
First Aid & Expenses	YES	
Medics	YES	
Other Crafts	YES	
Heating/Air Conditioning	YES	
Purchases	YES	
Grip Expendables	YES	
Lumber	YES	
Craft Service Purchases	YES	
Rentals	YES	
Grip Package	YES	
Truck Package	YES	
Additional Equipment	YES	

<b>Description</b>	<b>Qualified</b>	<b>Comments</b>
<b>SET OPERATIONS (CONT'D)</b>		
Helicopter Rental	YES	
Box Rentals	YES	
<b>ELECTRICAL</b>		
<b>Illinois residents only</b>		
Chief Lighting Technician	YES	
Lighting Asstistant and Technicians	YES	
Rig and Strike	YES	
Generator Operator	YES	
Generator Assistants	YES	
Special Equipment Operator	YES	
Electric Hookup	YES	
Current	YES	
Purchases-- Expendables, Gels, Etc.	YES	
Globes and Carbons	YES	
Rentals	YES	
Electric Package	YES	
Stage Package	YES	
Rigging Package	YES	
Addl Equipment	YES	
Specialty Lighting	YES	
Generator Rentals	YES	
Box Rentals	YES	
<b>SET DRESSING</b>		
<b>Illinois residents only</b>		
Set Decorator	YES	
Leadman/Buyer	YES	
Kit Rental	YES	
Set Dressing Labor	YES	
Drapery/Carpet	YES	
Loss, Damage, Cleaning	YES	
Manufacturing/Materials	YES	
Set Dress Purchase & Materials	YES	
Fixtures	YES	
Rentals	YES	
Rentals - All Sets	YES	
Car and Box Rentals	YES	
Research	YES	
Film Processing	YES	
Expendables	YES	
<b>ACTION PROPS</b>		
<b>Illinois residents only</b>		
Propmaster	YES	
Assistant Propmaster & Labor	YES	
Kit Rental	YES	
Manufacturing /Materials/Labor	YES	

Purchases & Rentals	YES	
Car and Box Rentals	YES	
Film Processing	YES	
Research	YES	
Expendables	YES	

<b>PICTURE VEHICLES/ANIMALS</b>		<b>Illinois residents only</b>
Pic Vehicle Manufacturing	YES	
Mechanic	YES	
Animals	YES	
Wranglers, Handlers	YES	
Feeding and Stabling	YES	

<b>Description</b>	<b>Qualified</b>	<b>Comments</b>
<b>SPECIAL PHOTOGRAPHY</b>		<b>Produced in IL only</b>
Process Operating	YES	
Blue Screen	YES	
Matte Shots Contract	YES	
Matte Crew Expenses	YES	
Animation	YES	
Miniature Contact	YES	
Miniature Expenses	YES	
Computer Graphics	YES	
Equipment Rental	YES	

<b>EXTRA TALENT</b>		<b>Illinois residents only</b>
Standins	YES	
Casting Commission	YES	For IL extras duties only
Extras-Studio	YES	
Non Union	YES	
Extras-Location	YES	
Non Union -	YES	
Sideline Musicians	YES	
Fittings	YES	
Wardrobe	YES	
Atmos Cars	YES	
Casting Svc Fee and Fringes	YES	For IL extras duties only
Polaroid	YES	
Telephone/Office	YES	

<b>WARDROBE</b>		<b>Illinois residents only</b>
Costume Designer	YES	
Designer Staff	YES	
Wardrober Labor	YES	
Costumers & Assts.	YES	
Cleaning and Dying	YES	
Kit Rental	YES	
Alterations & Repairs	YES	

Allowance	YES	
Purchases & Rentals	YES	
Car and Box Rentals	YES	
Research	YES	
Expendables	YES	
Washing Machine & Dryer	YES	
Shop Set Up	YES	
Polaroid	YES	

<b>MAKEUP &amp; HAIRDRESSING</b>		<b>Illinois residents only</b>
Makeup Artist	YES	
Key Makeup	YES	
Additional Makeup	YES	
Additional Hairstylists	YES	
Makeup & Hairdressing Supplies	YES	
Chair Rental	YES	
Wigs Purchase/Rentals	YES	
Appliances	YES	
Box Rentals	YES	
Mixer	YES	
Boom Operator	YES	
Additional Labor Sound	YES	

<b>Description</b>	<b>Qualified</b>	<b>Comments</b>
<b>SOUND (PRODUCTION)</b>		<b>Illinois companies only</b>
Purchases	YES	
Rentals	YES	
Sound Package	YES	
Addl Equipment	YES	
Walkie Talkies	YES	
Beepers	YES	
Box Rental	YES	

<b>LOCATIONS</b>		<b>Illinois residents &amp; facilities only</b>
Site Fees and Rentals	YES	
Police/Firemen/Watchmen	YES	
Set Security - IL	YES	
Scouting	YES	
Travel Fares	YES	IL LOCATIONS ONLY
Airfare Rates	NO	
Hotels	YES	IL LOCATIONS ONLY
Per Diems	YES	IL LOCATIONS ONLY
Meals	YES	
Extras Catering	YES	
Off Production	YES	
Catering Assistants	YES	

Entertainment/Gratuities	YES	
Film Shipping	NO	
Shipping Negative	NO	
Baggage/Equipment Shipping	NO	
Mileage and Parking	YES	
Location Restoration	YES	
Purchases	YES	
Office Supplies & Equipment	YES	
Rentals	YES	
Office Space Illinois	YES	
Utilities	YES	
Cleaning	YES	
Art Dept Office	YES	
Set Dec/Props Warehouse	YES	
Construction Mill	YES	
Postage	NO	
Install Phone Systems	YES	
Phone Charges	YES	
Cell Phone Allowance Charges	YES	for Illinois employees
Office Equipment Rental	YES	

<b>VIDEO TAPE</b>		<b>Illinois residents only</b>
Supervision	YES	
Technical Director	YES	
Video Operator	YES	
Video Recordist	YES	
Additional labor	YES	
Purchases	YES	
Supplies	YES	
Rentals	YES	
Video Assist Package	YES	
Video Transfers	YES	
Video Editing	YES	
Video Contact	YES	

<b>Description</b>	<b>Qualified</b>	<b>Comments</b>
<b>TRANSPORTATION</b>		<b>For Illinois residents &amp; Rentals</b>
Transportation Coordinator	YES	
Captains	YES	
Studio Drivers	YES	
Location Drivers	YES	
Repairs/Maintenance	YES	
Repairs	YES	
Car Wash	YES	
Pickup Service	YES	



Taxis	YES	
Car Pickups	YES	
Gas and Oil	YES	
Genny Gas & Oil	YES	
Off Production	YES	
Tolls and Road Permits	YES	
Purchases	YES	
Honeywagon Supplies	YES	
Studio Vehicles	YES	
Production Trucks & Vehicles	YES	
Location Vehicles	YES	
Cranes and Insert Car	YES	
Insert Car	YES	
Camera Cars	YES	

<b>FILM AND LAB</b>		<b>For Il facilities only</b>
Raw Stock	YES	if purchased in IL and IL sales tax paid on it
Steadicam	YES	
Negative Develop	YES	
Develop (90%)	YES	
Positive Printing	YES	
1/4" Sound Tape	YES	
Sound Transfers	YES	
Video Cassette Dailies	YES	
Telecine Transfers	YES	
Polaroid - All Department	YES	

<b>TESTS</b>		
Talent	YES	Illinois talent only
Labor	YES	Illinois residents only
Purchases	YES	
Rentals	YES	
Film	YES	

<b>FACILITY EXPENSES</b>		<b>Illinois facilities only</b>
Studio Telephone Installation	YES	
Studio Phone Charges	YES	
Post Phone Charges	YES	
Messengers	YES	Intrastate only
Outside Facility	YES	
Stage Use / Licensing Agreement	YES	
Stage Includes Power/Security	YES	
Prep/Strike	YES	
Shoot	YES	
Power	YES	
Backlot Rental	YES	
Dressing Room Rental	YES	

<b>Description</b>	<b>Qualified</b>	<b>Comments</b>
<b>FACILITY EXPENSES (CONT'D)</b>		
Parking Space Rental	YES	
Prep - Parking	YES	
Shoot - Parking	YES	
Other Studio Facilities	YES	
Studio Personnel Charges	YES	
Dumpsters, Cleaning	YES	
<b>SECOND UNIT</b>		
		<b>For IL production &amp; Talent only</b>
Second Unit Director	YES	
Cast Talent	YES	
Production Staff	YES	
Camera	YES	
Art Department	YES	
Construction	YES	
Special Effects	YES	
Set Operations	YES	
Electrical	YES	
Set Dressing	YES	
Props	YES	
Pic Vehicles and Animals	YES	
Extras	YES	
Wardrobe	YES	
Makeup and Hair	YES	
Sound	YES	
Locations	YES	
Video Tape	YES	
Transportation	YES	
Raw Stock/Develop	YES	
Post Prod Labor	YES	
<b>SPECIAL UNIT</b>		
		<b>For IL production &amp; Talent only</b>
Talent	YES	
Staff	YES	
Labor	YES	
Transportation	YES	
Contract	YES	
Locations	YES	
Raw Stock/Develop	YES	
Purchases	YES	
Rentals	YES	
Miscellaneous Expense	YES	
<b>FRINGES-SHOOTING PERIOD</b>		
		<b>For Illinois residents only</b>

Retroactive Pay	YES	
Health & Welfare, Pension	YES	
Local Hire Fringes	YES	
Accrued Holiday & Vacation	YES	
FICA	YES	
Workmen's Comp	YES	
Union dues	YES	
Medicare & Medicaid	YES	

**POST PRODUCTION**

<b>EDITING &amp; PROJECTION</b>		<b>For Illinois residents &amp; facilities only</b>
Film Editor	YES	
Assistant Film Editors	YES	
Conforming	YES	
Post Prod Supervisor	YES	

<b>Description</b>	<b>Qualified</b>	<b>Comments</b>
Projectionist	YES	
Coding and Misc Editorial	YES	
Coding Equipment	YES	
Sound Effects Editing	YES	
ADR Editing	YES	
Production Assistant	YES	
Negative Cutting	YES	
Music Editors	YES	
Post Ship	NO	
Local Messenger	YES	
Living Expense	YES	if out-of-state editor working in IL
Continuity Expenses	YES	
Purchases	YES	
Expendables	YES	
Rentals	YES	
Editorial Room Rentals	YES	
Editors' KEM/Equipment	YES	
Bins, Sync, Racks	YES	
Lightworks System	YES	
Equip, Deliver/Pickup	YES	
Sound Editors' Room	YES	
Music Editors' Room	YES	
Other Equip.	YES	

<b>MUSIC</b>		<b>For IL residents only</b>
Clearances	NO	
Writers	YES	
Composers	YES	

Supervisor	YES	
Arrangers	YES	
Copyists	YES	
Pre-Score Musicians	YES	
Underscore Musicians	YES	
Star Vocalist	YES	
Vocalists	YES	
Music Editing	YES	
Living Expenses	YES	
Purchases	YES	
Cassettes	YES	
Rental and Cartage	YES	

<b>SOUND (POST PRODUCTION)</b>	<b>If produced in Illinois</b>	
Dubbing Stage	YES	
Temp Dub	YES	
Pre Dub	YES	
Final Dub	YES	
Post Preview/Session	YES	
Foreign Mu/Fx	YES	
DTS	YES	
Overtime & Weekend	YES	On qualified wages only
ADR Stage	YES	
Foley Efx Recording	YES	
Walkers	YES	
Video Transfer	YES	
Tape Transfer	YES	
Dubbing	YES	
Living Expenses	YES	

<b>Description</b>	<b>Qualified</b>	<b>Comments</b>
<b>SOUND (POST PRODUCTION) (CONT'D)</b>		<b>If produced in IL</b>
Purchases	YES	
Equipment Rental	YES	
Dolby Cards	YES	
DTS Fee	NO	
License Fee	NO	
Dolby License	NO	
DTS License	NO	
SDDS License	NO	

<b>FILM AND STOCK SHOTS</b>	<b>If produced by or purchased from an IL company</b>	
Film Leader	YES	
Stock Shot Purchase	YES	if purchased from an IL company
Stock Shots Labor	YES	if done for an IL company

Stock Shots Film & Process	YES	if done in Illinois
Reprints	YES	
Lab Special Handling	YES	
Video Cassettes/Tape	YES	
Reversal Dupes	YES	
Tape Purchase	YES	
Optical Sound Track	YES	
Reference Print	YES	
Protection Dupes	YES	
Composite Print	YES	
Laboratory Overtime	YES	
Negative Splicing	YES	
Answer Prints	YES	
Check Print	YES	
Interpositive	YES	
Protection Master-YCM	YES	
Master Positive/YCM	YES	

<b>VISUAL EFFECTS</b>	<b>If produced in Illinois</b>	
Visual Effects Supervisor	YES	
Miniatures	YES	
Wire Removal	YES	
Mattes	YES	
Purchases	YES	
Misc Expenses	YES	

<b>TITLES, OPTICALS, INSERTS</b>	<b>If produced in Illinois</b>	
Main & End Titles	YES	
Title Designer	YES	
Optical Effects	YES	
Inserts	YES	
Trademarks and Rating	NO	
Optical Development	YES	

<b>FRINGES-POST PRODUCTION</b>		
Retroactive Pay	YES	On qualified wages only
Health & Welfare, Pension	YES	On qualified wages only

<b>Description</b>	<b>Qualified</b>	<b>Comments</b>
<b>OTHER</b>		
<b>INSURANCE</b>		
		<b>Purchased through an insurer incorporated in IL</b>

Cast Insurance	YES	
Negative Insurance	YES	
Extra Expense	YES	
Marine and Aircraft	YES	

**UNIT PUBLICITY**

Unit Publicist	YES	
Publicity Contract	YES	If Illinois firm is used
Outside Photographer	YES	
Stills Film and Processing for Shoot	YES	

**PRODUCT PLACEMENT**

Product Placement Credits	NO	
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**GENERAL EXPENSES**

MPAA Seal	NO	
Work Order Transfers	NO	
Legal Fees	YES	if services performed by an IL firm
Bank/Exchange Costs	NO	
Professional Fees	NO	
Studio Entertainment	NO	
Outside Bank Interest	NO	
Preview Expenses	NO	
Previews	NO	
Office Purchases	YES	
Computers and Software	YES	
Office Space Rental	YES	
Post Office	NO	
Office Equipment Rental	YES	
Post Office Equipment	NO	
OSHA Safety	YES	
Wrap Party	YES	No alcohol

**FRINGES- OTHER**

**On Illinois residents only**

BTL Studio Fringes	YES	
Health & Welfare, Pension	YES	
ATL Studio Fringes	YES	
Local Hire Fringes	YES	

**INSURANCE CLAIMS**

Cast	NO	
Negative	NO	
Extra Expenses	NO	
Marine, Aircraft Etc.	NO	