

Kentucky State Film Tax Credit Program

Schedule of Qualified Expenditures



Description	QUAL	Comments
WRITING		
Writers	YES	
Story Editor	YES	
Research/Clearances	YES	
Assistants	YES	
Script Printing	YES	
Materials & Supplies	YES	
Script Publication Fee/WGA	NO	
Office Rental	YES	
Fringes	NO	
PRODUCER & STAFF		
Executive Producer	YES	
Producer	YES	
Line Producers	YES	
Assistants	YES	
Producer/Staff Drivers	YES	
Office Rental	YES	
Purchases/Rentals	YES	
Car Rental/Trailer	YES	
Ground Transportation/Car Service/Taxis	YES	
Working Meals	YES	
Fringes	NO	
DIRECTOR & STAFF		
Director	YES	
Second Unit Director	YES	
Dialogue Coach	YES	
Assistants	YES	
Director Staff/Drivers	YES	
Choreographers	YES	
Office Rental	YES	
Purchases/Rentals	YES	
Car Rental/Trailer	YES	
Ground Transportation/Car Service/Taxis	YES	
Working Meals	YES	
Fringes	NO	

Description	QUAL	Comments
TALENT		
Principal Cast	YES	
Supporting Cast	YES	
Daily/Weekly Players	YES	
Principal Talent Staff/Expenses	YES	
Stunt Coordinator	YES	
Stunt Players	YES	
Stunt Purchases and Rentals	YES	
Casting Director	YES	
Casting Assistants	YES	
Casting Office Expenses	YES	
Car Rental/Trailer	YES	
Ground Transportation/Car Service/Taxis	YES	
Working Meals	YES	
Fringes	NO	
PRODUCTION STAFF		
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/Staff	YES	
Production Accountants/Staff	YES	
Production Assistants	YES	
Tech/Welfare Worker	YES	
Boards/Budgets	YES	
Storyboards/Pre-Visualization	YES	
Purchases/Rentals	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	
Ground Transportation/Car Service/Taxis	YES	
Working Meals	YES	
Fringes	NO	
EXTRA TALENT		
Stand-ins	YES	
Extras - Union	YES	
Extras - Non Union	YES	
Special Ability Extras	YES	
Sideline Musicians	YES	
Fittings/MU/Interviews	YES	
Atmosphere Cars	YES	
Casting Commission//Expenses	YES	
Fringes	NO	

Description	QUAL	Comments
CAMERA		
Director of Photography	YES	
Operator	YES	
Assistants and Loaders	YES	
Technical Supervisors	YES	
Still Photographer	YES	
Camera Purchases	YES	
Camera Rentals	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	
SET DESIGN		
Production Designer	YES	
Art Director and Assistants	YES	
Set Designers	YES	
Storyboard Artists	YES	
Art Dept. Coordinator/PA	YES	
Misc Expenses	YES	
Purchases/Rentals	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	
SET CONSTRUCTION		
Construction Coordinators	YES	
Construction Foremen	YES	
Set Construction Labor	YES	
Set Construction Materials Purchase/Rental	YES	
Set Striking Labor	YES	
Set Striking Materials Purchase/Rental	YES	
Set Restoration/Storage	YES	
Greens Purchase	YES	
Trash Removal	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	
SPECIAL EFFECTS		
SFX Coordinator	YES	
SFX Assistants	YES	
Rig and Strike	YES	
Manufacturing Labor & Materials	YES	
Equipment Purchases/Rentals	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	

Description	QUAL	Comments
SET OPERATIONS		
Key Grip	YES	
Grips -- all	YES	
Craft Service Persons	YES	
Greens Personnel	YES	
Stand By Carpenters/Painters	YES	
First Aid Services and Materials	YES	
Grip Package	YES	
Grip Expendables	YES	
Additional Equipment	YES	
Craft Service Purchases	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	
ELECTRICAL		
Chief Lighting Technician	YES	
Lighting Assistant and Technicians	YES	
Rig and Strike	YES	
Generator Operator	YES	
Generator Assistants	YES	
Special Equipment Operator	YES	
Electric Package	YES	
Rigging Package	YES	
Addl Equipment	YES	
Specialty Lighting	YES	
Generator Rentals	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	
SET DRESSING		
Set Decorator	YES	
Set Dressers	YES	
Set Dress Purchase/Materials	YES	
Manufacturing/Materials	YES	
Set Dress Rentals	YES	
Research	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	
ACTION PROPS		
Propmaster	YES	
Assistant Propmaster & Labor	YES	
Manufacturing KY Labor/Materials	YES	
Purchases/Rentals	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	

Description	QUAL	Comments
PICTURE VEHICLES/ANIMALS		
Picture Car Coordinator	YES	
Picture Car Drivers	YES	
Picture Car Purchases	YES	
Picture Car Rentals/Modifications	YES	
Marine Purchases/Rentals	YES	
Aircraft/Helicopter Rentals	YES	
Animals	YES	Rental in KY
Trainer Expenses	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	
Animal Purchases/Rentals	YES	
VISUAL EFFECTS (PRODUCTION)		
Visual FX Supervisor	YES	
VFX Producer	YES	
VFX Coordinator	YES	
VFX Data Wrangler	YES	
VFX Stereographer	YES	
VFX Editor	YES	
Concept Design & Look Dev	YES	
Previsualization	YES	
Stereoscopic Unit	YES	
Set Survey Unit/3D Scanning	YES	
VFX Physical Production Unit	YES	
Software R&D and Tech Support	YES	
Miniatures/Models Photography	YES	
Motion Capture Photography	YES	
Stop Motion & Animatronics Unit	YES	
Digital Matte Painting	YES	
Tracking & Match Move	YES	
Rotoscoping & Paint	YES	
Wire/Rig Removal/Fix It Work	YES	
CG Modeling	YES	
Texturing/Lighting/Shading/Rendering	YES	
CG Animation/Rigging	YES	
FX Animation	YES	
Film Scanning/Data Capture/Transcoding	YES	
Compositing	YES	
Purchases/Rentals	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	

Description	QUAL	Comments
WARDROBE		
Costume Designer	YES	
Designer Staff	YES	
Key Wardrobe/Additional Staff	YES	
Wardrobe Assistants/Staff	YES	
Cleaning	YES	
Alterations & Repairs	YES	
Research	YES	
Expendables	YES	
Purchases/Rentals	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	
MAKEUP & HAIRDRESSING		
Key Makeup	YES	
Key Hairstylist	YES	
Additional Makeup	YES	
Additional Hairstylists	YES	
Makeup Purchases/Supplies	YES	
Hair Purchases/Supplies	YES	
Makeup Rentals	YES	
Hair Rentals	YES	
Special FX Makeup/Prosthetics	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	
PRODUCTION SOUND		
Mixer	YES	
Boom Operator	YES	
Additional Sound Labor	YES	
Sound Package	YES	
Addl Equipment	YES	
Walkie Talkies	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	

Description	QUAL	Comments
LOCATIONS		
Scouting Labor	YES	
Scouting Expenses	YES	
Site Fees and Rentals	YES	
Police/Firemen	YES	
Set Security	YES	
Location Purchases	YES	
Catering Labor	YES	
Catered Meals	YES	
Production Meals	YES	
Office Supplies	YES	
Office Rentals/Expenses/Utilities	YES	
Equipment Rentals	YES	
Telephones: Regular and Cell	YES	
Shipping/Fed Ex/Mailing Expenses	YES	
Purchases/Rentals	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	
Ground Transportation/Car Service/Taxis	YES	
Working Meals	YES	
TRAVEL & LIVING (BTL)		
Ground Transportation/Car Service/Taxis	YES	
Hotels/Housing	YES	
VIDEO TAPE		
Supervision	YES	
Technical Director	YES	
Video Operator	YES	
Video Recordist	YES	
Additional labor	YES	
Supplies	YES	
Rentals	YES	
Video Assist Package	YES	
Video Transfers	YES	
Video Editing	YES	
Video Contact	YES	
Purchases/Rentals	YES	

Description	QUAL	Comments
TRANSPORTATION		
Transportation Coordinator	YES	
Drivers	YES	
Production Trucks & Vehicles	YES	
Repairs/Maintenance/Car Wash	YES	
Gas and Oil	YES	
Honeywagon/Trailer Supplies	YES	
Camera Cars/Insert Cars/Cranes	YES	
Self-Drives	YES	
Parking	YES	
Parking Tickets	NO	
Parking P.A.s	YES	
Tolls/Road Permits/EZ Passes	YES	
Purchases/Rentals	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	
Ground Transportation/Car Service/Taxis	YES	
PRODUCTION FILM & LAB		
Rawstock	YES	
Develop	YES	
Printing	YES	
Telecine	YES	
Sound Transfers	YES	
Print One Lite Dailies	YES	
Projection	YES	
Still Photo Stock/Developing	YES	
TESTS		
Labor	YES	
Transportation	YES	
Purchases/Rentals	YES	
FACILITY EXPENSES		
Stage Rental	YES	
Stage Utilities	YES	
Stage Security	YES	
Stage Restoration	YES	
Other Studio Facilities/Charges	YES	
Phone	YES	
Shipping/Messengers	YES	
Parking	YES	
Purchases/Rentals	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	

Description	QUAL	Comments
LIVE AUDIENCE		
Audience	YES	
Talent	YES	
Bleachers/Drapes/Signage	YES	
Food/Drink	YES	
Transport	YES	
SECOND UNIT		
Talent	YES	
Extras	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	
Rawstock/Lab	YES	
Post Prod Labor	YES	
Purchases/Rentals	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	
Ground Transportation/Car Service/Taxis	YES	

Description	QUAL	Comments
ADDITIONAL PRINCIPAL PHOTOGRAPHY		
Talent	YES	
Extras	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	
Wardrobe	YES	
Makeup and Hair	YES	
Sounds	YES	
Locations	YES	
Video Tape	YES	
Transportation	YES	
Rawstock/Lab	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	
EDITING & PROJECTION		
Film Editor	YES	
Assistant Film Editors	YES	
Post Prod Supervisor	YES	
Post Production Accountant	YES	
Post Coordinator/PA	YES	
Continuity Script	YES	
Screenings	YES	
Editorial Room Rentals	YES	
Non Linear Editing Systems	YES	
Post Prodn Office Rental	YES	
Post Ship/Messenger	YES	
Hotels	YES	Located in Kentucky
Purchases/Rentals	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	
Ground Transportation/Car Service/Taxis	YES	
Working Meals	YES	

Description	QUAL	Comments
MUSIC		
Clearances/Licensing	YES	KY Based
Songwriters	YES	
Composers	YES	
Music Supervisor	YES	
Scoring Musicians	YES	
Scoring Stage	YES	
Rental and Cartage	YES	
Vocal Talent	YES	
Music Editors	YES	
Music Edit Rooms/ Equipment	YES	
Hotels	YES	Located in Kentucky
Purchases/Rentals	YES	
Ground Transportation/Car Service/Taxis	YES	
Working Meals	YES	
Supervising Sound Editor	YES	
Sound Editors	YES	
Sound Equipment & Room Rental	YES	
ADR Mixer and Stage	YES	
ADR Expenses(excluding talent)	YES	
Foley Stage and Expenses	YES	
Temp Dubs	YES	
Premix	YES	
Final Dub	YES	
All Transfer Costs	YES	
Print Master	YES	
Hotels	YES	Located in Kentucky
Dolby License Fee	NO	
SDDS License Fee/Other License Fees	NO	
Ground Transportation/Car Service/Taxis	YES	
Working Meals	YES	
POST PRODUCTION FILM AND LAB		
Stock Footage License Fees	NO	
Stock Footage Elements/Expenses	YES	
On Line Editing	YES	
Misc. Lab Expense	YES	
Optical Sound Track	YES	
Answer Prints	YES	
Interpositive	YES	
Internegative	YES	
Check Print	YES	
Negative Cutting	YES	
Opticals	YES	
Digital Intermediate Inc. Scanning and Color Correction	YES	
Video Masters	YES	
Additional Deliverables	YES	

Description	QUAL	Comments
VISUAL EFFECTS (POST PRODUCTION)		
VFX Supervisor	YES	
VFX Producer	YES	
VFX Coordinator	YES	
VFX Editor	YES	
Compositing	YES	
Tracking & Match Move	YES	
Rotoscoping & Paint	YES	
Wire/Rig Removal/Fix It Work	YES	
Graphic Art/Animation	YES	
Data I/O, Archiving & Deliverables	YES	
Purchases/Rentals	YES	
Car Rentals	YES	
Box/Kit Rentals	YES	
Misc Expenses	YES	
Loss and Damage	YES	
TITLES, OPTICALS, INSERTS		
Main & End Titles	YES	
Title Designer	YES	
Textless	YES	
INSURANCE		
Insurance Policies	YES	
Cast Exams	YES	
Other Insurance Charges	NO	
ON SET PUBLICITY		
Unit Publicist	YES	
Purchases/Expenses	YES	
EPK/On Set	YES	
Ground Transportation/Car Service/Taxis	YES	
PRODUCT PLACEMENT		
Product Placement Coordinator	YES	
GENERAL EXPENSES		
MPAA Seal	NO	
Legal Fees	NO	
Bank Fees	NO	
Professional Accounting Fees	YES	KY Based
Office Rental	YES	
Office Equipment Rental	YES	
Office Purchases	YES	
Computers Rentals	YES	
Telephones	YES	
Research Screenings	YES	
Cast and Crew Screening	NO	
Wrap Party/Entertainment/Gifts	NO	

Description	QUAL	Comments
AMORT	NO	
INSURANCE CLAIMS		
Deductible	YES	
COMPLETION BOND	NO	
CONTINGENCY	NO	