

Kentucky State Film
Tax Credit Program
Schedule of Qualified Expenditures



| All Eligible Expenditures Must Be Made From Businesses Within The Commonwealth of Kentucky | |
|---|-----------|
| Description | QUAL |
| Additional Deliverables | YES |
| Additional Equipment | YES |
| Additional Hairstylists | YES |
| Additional labor | YES |
| Additional Makeup | YES |
| Additional Sound Labor | YES |
| Addl Equipment | YES |
| ADR Expenses(excluding talent) | YES |
| ADR Mixer and Stage | YES |
| Aircraft/Helicopter Rentals only for the purpose of filming | YES |
| AIRFARE | NO |
| All Transfer Costs | YES |
| Alterations & Repairs | YES |
| AMORT | NO |
| Animal Purchases/Rentals | YES |
| Animals | YES |
| Answer Prints | YES |
| Art Department | YES |
| Art Dept. Coordinator/PA | YES |
| Art Director and Assistants | YES |
| Assistant Film Editors | YES |
| Assistant Propmaster & Labor | YES |
| Assistants | YES |
| Assistants and Loaders | YES |
| Asst Location Managers & Scouts | YES |
| Atmosphere Cars | YES |
| Audience | YES |
| Bank Fees | NO |
| Bleachers/Drapes/Signage | YES |
| Boards/Budgets | YES |
| Boom Operator | YES |
| Box/Kit Rentals | YES |
| Camera | YES |
| Camera Cars/Insert Cars/Cranes | YES |
| Camera Rentals | YES |
| Car Rental/Trailer | YES |
| Car Rentals | YES |
| Cast and Crew Screening | NO |
| Cast Exams | YES |

All Eligible Expenditures Must Be Made From Businesses Within The Commonwealth of Kentucky

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|---|-----------|
| Casting Assistants | YES |
| Casting Commission//Expenses | YES |
| Casting Director | YES |
| Casting Office Expenses | YES |
| Catered Meals | YES |
| Catering Labor | YES |
| CG Animation/Rigging | YES |
| CG Modeling | YES |
| Check Print | YES |
| Chief Lighting Technician | YES |
| Choreographers | YES |
| Cleaning | YES |
| Clearances/Licensing | YES |
| COMPLETION BOND | NO |
| Composers | YES |
| Compositing | YES |
| Computers Rentals | YES |
| Concept Design & Look Dev | YES |
| Construction | YES |
| Construction Coordinators | YES |
| Construction Foremen | YES |
| CONTINGENCY | NO |
| Continuity Script | YES |
| Costume Designer | YES |
| Craft Service Persons | YES |
| Craft Service Purchases | YES |
| Daily/Weekly Players | YES |
| Data I/O, Archiving & Deliverables | YES |
| Deductible | YES |
| Designer Staff | YES |
| Develop | YES |
| Dialogue Coach | YES |
| Digital Intermediate Inc. Scanning and Color Correction | YES |
| Digital Matte Painting | YES |
| Director | YES |
| Director of Photography | YES |
| Director Staff/Drivers | YES |
| Dolby License Fee | NO |
| Drivers | YES |
| Editorial Room Rentals | YES |
| Electric Package | YES |
| Electrical | YES |
| EPK/On Set | YES |
| Equipment Purchases/Rentals | YES |
| Equipment Rentals | YES |

All Eligible Expenditures Must Be Made From Businesses Within The Commonwealth of Kentucky

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|---|-----------|
| Executive Producer | YES |
| Expendables | YES |
| Extras | YES |
| Extras - Non Union | YES |
| Extras - Union | YES |
| Film Editor | YES |
| Film Scanning/Data Capture/Transcoding | YES |
| Final Dub | YES |
| First Aid Services and Materials | YES |
| First Assistant Director | YES |
| Fittings/MU/Interviews | YES |
| Foley Stage and Expenses | YES |
| Food/Drink | YES |
| Fringes | NO |
| FX Animation | YES |
| Gas and Oil | YES |
| Generator Assistants | YES |
| Generator Operator | YES |
| Generator Rentals | YES |
| Graphic Art/Animation | YES |
| Greens Personnel | YES |
| Greens Purchase | YES |
| Grip Expendables | YES |
| Grip Package | YES |
| Grips -- all | YES |
| Ground Transportation/Car Service/Taxis | YES |
| Hair Purchases/Supplies | YES |
| Hair Rentals | YES |
| Honeywagon/Trailer Supplies | YES |
| Hotels | YES |
| Hotels/Housing | YES |
| Insurance Policies | YES |
| Internegative | YES |
| Interpositive | YES |
| Key Grip | YES |
| Key Hairstylist | YES |
| Key Makeup | YES |
| Key Wardrobe/Additional Staff | YES |
| Labor | YES |
| Legal Fees | NO |
| Lighting Assistant and Technicians | YES |
| Line Producers | YES |
| Location Manager | YES |
| Location Purchases | YES |
| Locations | YES |
| Loss and Damage | YES |

All Eligible Expenditures Must Be Made From Businesses Within The Commonwealth of Kentucky

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|-----------------------------------|-----------|
| Main & End Titles | YES |
| Makeup and Hair | YES |
| Makeup Purchases/Supplies | YES |
| Makeup Rentals | YES |
| Manufacturing KY Labor/Materials | YES |
| Manufacturing Labor & Materials | YES |
| Manufacturing/Materials | YES |
| Marine Purchases/Rentals | YES |
| Materials & Supplies | YES |
| Miniatures/Models Photography | YES |
| Misc Expenses | YES |
| Misc. Lab Expense | YES |
| Mixer | YES |
| Motion Capture Photography | YES |
| MPAA Seal | NO |
| Music Edit Rooms/ Equipment | YES |
| Music Editors | YES |
| Music Supervisor | YES |
| Negative Cutting | YES |
| Non Linear Editing Systems | YES |
| Office Equipment Rental | YES |
| Office Purchases | YES |
| Office Rental | YES |
| Office Rentals/Expenses/Utilities | YES |
| Office Supplies | YES |
| On Line Editing | YES |
| Operator | YES |
| Optical Sound Track | YES |
| Opticals | YES |
| Other Insurance Charges | NO |
| Other Studio Facilities/Charges | YES |
| Parking | YES |
| Parking P.A.s | YES |
| Parking Tickets | NO |
| PER DIEM | NO |
| Phone | YES |
| Pic Vehicles and Animals | YES |
| Picture Car Coordinator | YES |
| Picture Car Drivers | YES |
| Picture Car Purchases | YES |
| Picture Car Rentals/Modifications | YES |
| Police/Firemen | YES |
| Post Coordinator/PA | YES |
| Post Prod Labor | YES |
| Post Prod Supervisor | YES |
| Post Prodn Office Rental | YES |

All Eligible Expenditures Must Be Made From Businesses Within The Commonwealth of Kentucky

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|-----------------------------------|-----------|
| Post Production Accountant | YES |
| Post Ship/Messenger | YES |
| Premix | YES |
| Previsualization | YES |
| Principal Cast | YES |
| Principal Talent Staff/Expenses | YES |
| Print Master | YES |
| Print One Lite Dailies | YES |
| Printing | YES |
| Producer | YES |
| Producer/Staff Drivers | YES |
| Product Placement Coordinator | YES |
| Production Accountants/Staff | YES |
| Production Assistants | YES |
| Production Coordinators/Staff | YES |
| Production Designer | YES |
| Production Manager | YES |
| Production Meals | YES |
| Production Staff | YES |
| Production Supervisor | YES |
| Production Trucks & Vehicles | YES |
| Professional Accounting Fees | YES |
| Projection | YES |
| Propmaster | YES |
| Props | YES |
| Purchases/Expenses | YES |
| Purchases/Rentals | YES |
| Rawstock | YES |
| Rawstock/Lab | YES |
| Rental and Cartage | YES |
| Rentals | YES |
| Repairs/Maintenance/Car Wash | YES |
| Research | YES |
| Research Screenings | YES |
| Research/Clearances | YES |
| Rig and Strike | YES |
| Rigging Package | YES |
| Rotoscoping & Paint | YES |
| Scoring Musicians | YES |
| Scoring Stage | YES |
| Scouting Expenses | YES |
| Scouting Labor | YES |
| Screenings | YES |
| Script Printing | YES |
| Script Publication Fee/WGA | NO |
| Script Supervisor | YES |

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| SDDS License Fee/Other License Fees | NO |
|--|-----------|
| Second AD's and Trainees | YES |
| Second Unit Director | YES |
| Self-Drives | YES |
| Set Construction Labor | YES |
| Set Construction Materials Purchase/Rental | YES |
| Set Decorator | YES |
| Set Designers | YES |
| Set Dress Purchase/Materials | YES |
| Set Dress Rentals | YES |
| Set Dressers | YES |
| Set Dressing | YES |
| Set Operations | YES |
| Set Restoration/Storage | YES |
| Set Security | YES |
| Set Striking Labor | YES |
| Set Striking Materials Purchase/Rental | YES |
| Set Survey Unit/3D Scanning | YES |
| SFX Assistants | YES |
| SFX Coordinator | YES |
| Shipping/Fed Ex/Mailing Expenses | YES |
| Shipping/Messengers | YES |
| Sideline Musicians | YES |
| Site Fees and Rentals | YES |
| Software R&D and Tech Support | YES |
| Songwriters | YES |
| Sound | YES |
| Sound Editors | YES |
| Sound Equipment & Room Rental | YES |
| Sound Package | YES |
| Sound Transfers | YES |
| Sounds | YES |
| Special Ability Extras | YES |
| Special Effects | YES |
| Special Equipment Operator | YES |
| Special FX Makeup/Prosthetics | YES |
| Specialty Lighting | YES |
| Stage Rental | YES |
| Stage Restoration | YES |
| Stage Security | YES |
| Stage Utilities | YES |
| Stand By Carpenters/Painters | YES |
| Stand-ins | YES |
| Stereoscopic Unit | YES |
| Still Photo Stock/Developing | YES |
| Still Photographer | YES |

All Eligible Expenditures Must Be Made From Businesses Within The Commonwealth of Kentucky

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|--------------------------------------|-----------|
| Stock Footage Elements/Expenses | YES |
| Stock Footage License Fees | NO |
| Stop Motion & Animatronics Unit | YES |
| Story Editor | YES |
| Storyboard Artists | YES |
| Storyboards/Pre-Visualization | YES |
| Stunt Coordinator | YES |
| Stunt Players | YES |
| Stunt Purchases and Rentals | YES |
| Supervising Sound Editor | YES |
| Supervision | YES |
| Supplies | YES |
| Supporting Cast | YES |
| Talent | YES |
| Tech Advisors | YES |
| Tech/Welfare Worker | YES |
| Technical Director | YES |
| Technical Supervisors | YES |
| Telecine | YES |
| Telephones | YES |
| Telephones: Regular and Cell | YES |
| Temp Dubs | YES |
| Textless | YES |
| Texturing/Lighting/Shading/Rendering | YES |
| Title Designer | YES |
| Tolls/Road Permits/EZ Passes | YES |
| Tracking & Match Move | YES |
| Trainer Expenses | YES |
| Transport | YES |
| Transportation | YES |
| Transportation Coordinator | YES |
| Trash Removal | YES |
| Unit Publicist | YES |
| VFX Coordinator | YES |
| VFX Data Wrangler | YES |
| VFX Editor | YES |
| VFX Physical Production Unit | YES |
| VFX Producer | YES |
| VFX Stereographer | YES |
| VFX Supervisor | YES |
| Video Assist Package | YES |
| Video Contact | YES |
| Video Editing | YES |
| Video Masters | YES |
| Video Operator | YES |
| Video Recordist | YES |

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|---------------------------------------|-----------|
| Video Tape | YES |
| Video Transfers | YES |
| Visual FX Supervisor | YES |
| Vocal Talent | YES |
| Walkie Talkies | YES |
| Wardrobe | YES |
| Wardrobe Assistants/Staff | YES |
| Wire/Rig Removal/Fix It Work | YES |
| Working Meals | YES |
| Wrap Party/Entertainment/Gifts | NO |
| Writers | YES |