

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

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
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
Executive Producer	YES

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

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	NO
Main & End Titles	YES

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

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
Post Production Accountant	YES

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

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
SDDS License Fee/Other License Fees	NO

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

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
Stock Footage Elements/Expenses	YES

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

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
Video Tape	YES

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

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