

# Post-Production Certificate of Completion Request

Issued under 2007 PA 36, MCL 208.1455.

**INSTRUCTIONS:** To receive a tax credit for film production under the Michigan Business Tax Act or against taxes withheld under Chapter 7 of the Individual Income Tax Act of 1967, the applicant must complete this form and send it to the Michigan Film Office along with an audited detailed cost accounting supported by proof of purchases and proof of payments and other information and records requested by the Michigan Film Office and Michigan Department of Treasury.

PART 1: GENERAL INFORMATION			
1. Name of Eligible Production Company (Applicant). Attach a list of all entities affiliated or related to the Applicant.		2. Federal Tax Identification Number or MI Treasury No.	
Address (Street/P.O. Box)		City, State, ZIP Code	
Telephone Number	Fax Number	E-mail Address	Web site
3. Address of Michigan Office(s) (attach additional information if necessary). Include Street Address, City, State and ZIP Code.			
4. Final Total Michigan Production Company Expenditures (Must equal the total of lines 15A, 15B and 16.)		5. Actual number of Michigan residents hired during the project (list with breakdown of job types). Below-the-line crew members must be residents of Michigan at least 60 days before date of approval of agreement for qualified production in order for compensation payments to qualify as Direct Production Expenditures.	
6. Name of the Certified Production			
7. Date the Certified Production Commenced in Michigan (mm/dd/yyyy)			
8. Date of Completion of the Certified Production in Michigan (mm/dd/yyyy)			
9. Number of days estimated for production in Michigan (as stated on application and agreement)			
10. Number of days of actual production in Michigan	11. Difference between estimated and actual production days	12a. Was Michigan production schedule completed?	
12b. If yes, detail reason for difference between estimated and actual production days, if any. If no, detail reason production was not completed. Attach additional information where necessary.			
13. Description of Qualified Production			
<input type="checkbox"/> Motion Picture	<input type="checkbox"/> Interactive Television	<input type="checkbox"/> Video	<input type="checkbox"/> Pilot
<input type="checkbox"/> Documentary	<input type="checkbox"/> Music Videos	<input type="checkbox"/> Digital Animation	<input type="checkbox"/> Video Teaser
<input type="checkbox"/> Television Series	<input type="checkbox"/> Interactive Games	<input type="checkbox"/> An Interactive Web site **	
<input type="checkbox"/> Television Miniseries	<input type="checkbox"/> Video Games	<input type="checkbox"/> Trailer or commercial promoting a State Certified Qualified Production	
<input type="checkbox"/> Television Special	<input type="checkbox"/> Internet Programming	<input type="checkbox"/> Demo created primarily to stimulate the sale, marketing, promotion or exploitation of future investment in a certified production.	
<input type="checkbox"/> Interstitial Television Programming	<input type="checkbox"/> Internet Video		
<input type="checkbox"/> Long-form Television	<input type="checkbox"/> Sound Recording *		
* Sound recordings that have audio portions spoken and recorded as part of a motion picture, video, theatrical production, television news coverage or athletic event are excluded.			
** This excludes interactive Web sites that are primarily used for institutional, private, industrial, retail or wholesale marketing or promotional purposes.			
14. List all Michigan expenditures, such as payments to Michigan vendors to purchase tangible personal property or services that were used in making the qualified production. Tangible personal property must be acquired from an established qualifying Michigan business. Qualifying services must be both procured from an established qualifying Michigan business and wholly performed in the state. Expenditures must be related to the qualifying Michigan business' physical presence in the state. Provide a detailed spreadsheet of Michigan expenditures along with proof of purchases and payments demonstrating that all claimed expenditures were bought from and paid to established Michigan businesses, organizations or individuals.			
Payments and compensation are not to exceed \$2,000,000 for any one employee or contractual or salaried employee who performs services in this state for the production or distribution of a qualified production. Compensation includes wages, benefits, or fees for talent, management, or labor and payments to Professional Employer Organizations or personal services corporations for services of a performing artist or crew member.			
The amount of the credit for a state certified qualified production is determined as follows:			
(A) 42% of direct production expenditures in a core community.			
(B) 40% of direct production expenditures in part of Michigan other than a core community.			
(C) 30% for qualified personnel expenditures.			

PROJECT ITEM	COST	PROJECT ITEM	COST
Above-the-Line Labor Wages/Salaries		Michigan Food/Restaurant Expenses	
Michigan Below-the-Line Labor Wages/Salaries		Michigan Equipment Rental/Purchase	
Non-Michigan Below-the-Line Labor Wages/Salaries		Michigan Materials Rental/Purchase (Set Construction, Wardrobe, etc.)	
Michigan Lodging Expenses		Michigan Location Fees	
Michigan Building(s) Rental		Michigan Contracted Services (Casting, Security, etc. <b>Itemize separately</b> )	
OTHER PROJECT ITEMS	COST	OTHER PROJECT ITEMS	COST
Michigan		Michigan	
Michigan		Michigan	
Michigan		Michigan	

15A. Total Michigan Direct Production Expenditures in a Core Community.....	
15B. Total Michigan Direct Production Expenditures not in a Core Community.....	
16. Total Qualified Personnel Expenditures .....	
17. Calculation of credit under 2007 PA 36; MCL 208.1455(2).....	
18.Reduce credit by amount of credit application and redemption fee, equal to 0.5% of line 17.....	
19. Net Credit (line 17 minus line 18).....	

20. Indicate whether this credit will be in the form of a credit against the Michigan Business Tax Act or against taxes withheld under Chapter 7 of the Individual Income Tax Act of 1967.  MBT  IIT Withholding

**CERTIFICATION**

21. By signing below, I/we understand and certify the following:
- I certify that I am an authorized representative of the applicant and as such am authorized to make the statements of affirmation contained herein.
  - If applicable, I certify that the qualified production is a long-form narrative film production which contains a screen credit thanking the Michigan Film Office and acknowledging that the production was filmed in Michigan.
  - I hereby agree to allow representatives of the Michigan Film Office and the Michigan Department of Treasury access to books and records as may be necessary to certify the credit and for the administration of this program.
  - I certify that the production company is not delinquent in a tax or other obligation owed to the state of Michigan and is not owned or under common control of an entity that is delinquent in a tax or other obligation owed to the state of Michigan.
  - I certify that the production company is not more than 30% owned, affiliated or controlled by an entity or individual who is in default on a loan made by this state, a loan guaranteed by this state, or a loan guaranteed by another state.
  - I certify that the qualified production does not contain obscene matter or an obscene performance as described in 1984 PA 343, MCL 752.361 to 752.374.
  - I certify that the production company has not and will not claim a credit for these expenditures for any of the following: (a) A direct expenditure, or qualified personnel expenditure, for which the company claims a credit under section 459 of the Michigan Business Tax Act, 2007 PA 36, MCL 208.1459; (b) A direct expenditure, or qualified personnel expenditure, for which the company claims a credit under section 367 of the income tax act of 1967, 1967 PA 281, MCL 206.367; or (c) A direct expenditure, or qualified personnel expenditure, for which another taxpayer claims a credit under MCL 208.1455, a credit under MCL 208.1459, or a credit under MCL 206.367.
  - I certify that an independent certified public accountant has audited the reported direct production and qualified personnel expenditures and has certified these expenditures. A copy of the accountant's report is attached.
  - I certify under penalties of perjury that the above statements and information contained in the application and attachments are complete, true and correct to the best of my knowledge and belief.

Applicant's Printed Name	Applicant's Title	Representative Of
Applicant's Signature	Date	

If not electronically submitting required documents, mail all request forms and required documents to: 300 N. Washington Square; 4th Floor; Lansing, MI 48913.

**DEPARTMENT USE ONLY: POST PRODUCTION CERTIFICATE**

Date Request Received	Total Production Spending Approved in Michigan	Total Net Credit Granted
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**APPROVED**

A Michigan Film Production Tax Credit in the following amount is issued subject to submission of this form to the Michigan Department of Treasury.

Michigan Film Commissioner Signature	Date
Production Project Number	Post Production Certificate Number