



## **SUBMISSION GUIDELINES**

Schedule a joint meeting with the Governor's Office of Economic Development and the Film Commission to review rebate report submission guidelines.

Expenses must be broken out by expense type (A/P, Payroll, Petty Cash, etc.) and paid invoices and corresponding check documentation is required.

Documentation can be submitted in hard copy, electronic copy or a combination of both:

### **Hard Copy Documentation:**

- a. Documentation must be bound together (multiple binders may be used)
- b. Individual Binders must have separate summary sheets.
- c. Complete submission summary sheet required.
- d. All summary sheets, both individual binder and total submission, must be provided to the administrator in Excel format.

### **Electronic Documentation:**

- a. CD-ROM is the only media that is allowed for electronic submission; 2 copies of each CD-ROM are required.
- b. All receipts, paid invoices and other documentation must be burned onto the CD-ROM in PDF format.
- c. All summary sheets must also be provided to the administrator in Excel format.

## **REQUIRED DOCUMENTATION**

### **1. MOTION PICTURE INCENTIVE FUND REBATE REQUEST FORM**

**2. INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT (C.P.A.) EXAMINATION REPORT AND OPINION LETTER:** A C.P.A. is required to assist the motion picture company's report of the "Dollars Left in the State." The C.P.A. will also provide an examination report and opinion letter attesting to the motion picture company's schedule of "Dollars Left in the State." A sample of the opinion letter is Attachment - 01.

### **3. AUTHORIZATION TO DISCLOSE RECORDS FORM**

### **4. SCRIPT**

A copy of the final script as shot along with a document showing any changes from the original script.

### **5. CERTIFICATE OF COMPLIANCE FORM/GRAMA FORM**

### **6. SUMMARY SHEET(S)**

Submission to include a master summary sheet totaling each section (A/P, Payroll, Petty Cash etc.), referencing CD-ROM/Binder location, and the total amount being submitted for incentive rebate.



**7. ACCOUNTS PAYABLE**

- a. Submission to include an A/P expense summary sheet listing each item and referencing CD-ROM/Binder location, vendor name/check number and the total amount being submitted for incentive rebate.
- b. Arrange supporting documentation in CD-ROM/Binder by vendor name/ID or check number in the order that it is on the summary sheet.
- c. Each transaction must include a valid invoice from the vendor and a copy of the corresponding check. The invoice must clearly show vendor location, the amount of invoice and that the invoice was paid (a check request alone does not fulfill this requirement).

**8. PETTY CASH**

- a. Submission to include a petty cash expense summary sheet referencing CDROM/Binder location, petty cash recipient name and the total amount being submitted for incentive rebate.
- b. Arrange supporting documentation in CD-ROM/Binder by recipient name/ID or petty cash form number in the order that it is on the summary sheet.
- c. Supporting information must include each individual petty cash form listing all purchases, description, dates, vendor, and amount of each.
- d. A copy of the receipt for each Utah purchase must be included and must clearly show the amount of the purchase, vendor name, date and vendor location or other verification that the purchase was made in Utah. The verification of Utah may be obtained from an address on the receipt, an area code of the phone number of the establishment, a printout from the vendor showing all paid purchases or some other verification the administrator has approved in writing.

**9. PAYROLL AND EXPENSES**

- a. Submission to include a payroll expense summary sheet referencing CDROM/Binder location, recipient name, recipients state of residency and the total amount being submitted for incentive rebate AND a detailed payroll report from the payroll company.
- b. State of Residency must be clearly documented for each recipient of a payroll check. Documentation of residency can include a copy of the recipients W4 (paychecks should correspond to this form showing Utah withholding tax) or some other verification the administrator has approved in writing. If the payroll recipient shows a Utah address but has another state designated for income tax withholding they will not qualify a Utah resident.
- c. Please include payroll company invoices along with a copy of the check that was used to pay the contracted payroll company.
- d. Arrange supporting documentation in CD-ROM/Binder by recipient name/ID in the order that it is on the summary sheet.

**10. SHIPPING, AIRLINE AND PHONE EXPENSE**

Please review the tables on the next page for “eligible” and “ineligible” expenses.

**ELIGIBLE AND INELIGIBLE PAYROLL EXPENSES**

**UTAH RESIDENTS**

<b>UTAH RESIDENT: ELIGIBLE</b>	
■	State of Utah Workers Comp
■	State of Utah Per Diem
■	Gross Wages
■	Fringes
■	Employer Match Social Security
■	Employer Match Medicare
■	Federal Unemployment Tax
■	Box Rental
■	State Unemployment Tax

<b>UTAH RESIDENT: INELIGIBLE</b>	
■	Handling/Payroll Fees*

**NON - UTAH RESIDENTS**

<b>NON - UTAH RESIDENT: ELIGIBLE</b>	
■	State of Utah Wage Withholding Only
■	State of Utah Workers Comp Only
■	State of Utah Per Diem

<b>NON - UTAH RESIDENT: INELIGIBLE</b>	
■	Gross Wages
■	Employer Match Social Security
■	Employer Match Medicare
■	Federal Unemployment Tax
■	State Unemployment Tax
■	Fringes
■	Handling/Payroll Fees*

*\*Handling/Payroll Fees to a qualified State of Utah company are eligible for the rebate.*

The following expenses with at least one destination point in Utah are eligible:

	%
■ Airline	50%
■ Phone	50%

*\*Items must be clearly marked in the Excel summary sheet provided with the rebate report.*

Note: General Rebate Report Submission Guidelines are subject to change without notice. Final guidelines will be included in the Motion Picture Incentive Fund Agreement between the State of Utah and the State Approved Production Company. Rebate report is subject to Administrator approval including, but not limited to, any changes in script from original approved submission.



## General Rebate Report

### **SAMPLE “Examination Report and Opinion Letter”**

We have examined the accompanying schedule of dollars left in the state by the XYZ Motion Picture Company for the production period beginning Month Day, Year and ending Month Day, Year. XYZ Motion Picture Company is responsible for the schedule of “Dollars left in the state”. Our responsibility is to express an opinion based on our examinations.

Our examination was conducted in accordance with attestations standards established by the American Institute of Certified Public Accountants and, accordingly, included examining on a test basis, evidence supporting XYZ Motion Picture Company’s schedule of “Dollars left in the state”, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents, in all material respects, the XYZ Motion Picture Company’s dollars left in the State of Utah for the period beginning Month day, Year and ending Month Day, Year based on the criteria set forth in the Utah Codes section 63M-1-1802(2) and the criteria set forth in the Motion Picture Incentive Fund Contract including the supporting general rebate report submission guidelines and required documentation.

(Reference: Attest Engagements, Audit Guide Section 101.114)