

State of Utah Motion Picture Incentive Agreed-Upon Procedures Form



GOVERNOR'S OFFICE of ECONOMIC DEVELOPMENT

The Motion Picture Incentive Program is a post-performance tax credit or cash rebate on qualified dollars spent in the State of Utah.



Utah Governor's Office of
Economic Development
BUSINESS • TOURISM • FILM

Governor's Office of Economic Development
Web: business.utah.gov
Phone: 801.538.8680

UTAH
FILM COMMISSION

Utah Film Commission
Web: film.utah.gov
Phone: 801.538.8740

This form must be completed and returned to an independent Utah Certified Public Accountant for audit with the following required documents:

- Accounting journal / transaction records and all detail used to substantiate the qualified "Dollars Left in State"
- Vendor List
- Cast and Crew List
- Location List
- Contract
- All other documents required by application, contract, or requested by the CPA to verify the submission

The Vendor List, Cast and Crew List, and Location List must be in the templates provided by the office found on the Utah Film Commission Website

Please reference page 2 when completing sales tax portion of remaining expenses.

State of Utah Motion Picture Incentive Tax Calculations

Total Utah State Withholding

The total Utah State withholding amount should be the exact amount withheld from payroll payments, plus the estimate of Utah withholding for any other person paid wages were the Production Company did not withhold income tax,

- If the Production Company withheld income tax from payroll payments made to individuals that amount should be totaled.
- If the Production Company paid Utah wages to individuals that worked on the project but did not withhold Utah income tax, then the Production Company should estimate the Utah State withholding amount by multiplying .05 by the total wages (wages only, no fringes, benefits, reimbursements, or per diem to be included).

The Total Utah state withholding amount to be entered on the Agreed-Upon Procedures form should be the total of the two items above.

Total Hotel Taxes

The Total Hotel Taxes should both be collected and summed from invoice or receipts or the Production Company can estimate this expense by taking the total hotel charges and dividing that total by 1.109.

Transport Sales Tax

Transport Sales Tax is made up of Vehicle Lease and Rental taxes, and other transportation expenses taxes. The Total Transport Sales Taxes should both be collected and summed from invoice or receipts or the Production Company can estimate this expense by doing the following:

- Divide the total of all charges for Vehicle Lease and Rental by 1.1202
- Divide the total of all other charges for transportation (excluding Airfare and Fuel) by 1.0656

State of Utah Fuel Tax

Fuel taxes should both be collected and summed from invoice or receipts or the Production Company can estimate this expense by dividing the total charges for fuel by 1.02

Utah Retail Sales Tax

Retail Sales tax should both be collected and summed from invoice or receipts or the Production Company can estimate this expense by dividing the total retail charges by 1.0656.

Utah Restaurant/Catering Sales Tax

Restaurant Sales tax should both be collect and summed from invoices or receipts or the Production Company can estimate this expense by dividing the total restaurant/catering charges by 1.0756.

Project Name
or Title

Production
Company Name

Incentive Period
Start Date

Incentive Period
End Date

Required Minimum
Dollars Left in State

Rebate
Percentage

Total Dollars
Left in State

Total Utah
Taxes Paid

Total Utah
Principal Days

Total Utah
Rural Days

Cast and Crew Details

Total Cast

Total Crew

Total Extras

Total Utah
Cast

Total Utah
Crew

Total Utah
Extras

Utah Cast
Wages

Utah Crew
Wages

Utah Extra
Wages

Total Per Diem

Total
Utah
Wages

Total Utah
State
Withholding
Paid

Remaining Expenses

Total Room
Nights

Total Hotel
Charges

Total Hotel
Taxes

Vehicle
Lease or
Rental

Other
Transport
Activities

Transport
Sales Tax Paid

Airfare Total

50% Airfare
Reduction

Fuel

State of Utah
Fuel Tax

Retail
Purchases

50%
Reduction for
Shipping

Utah Retail
Sales Tax Paid

Post
Production

Restaurant /
Catering
Purchases

Utah
Restaurant
Sales Tax Paid

Equipment
Rental, Leases,
Purchases

Miscellaneous

Total 50%
Reductions

Total
Remaining
Expenses

Total
Remaining
Taxes Paid

Signature, Verification and Submission

Under penalties of perjury, I declare that I have examined this application, including all the attachments, and to the best of my knowledge and belief it is true, correct and complete.

Certificate of Compliance

The Undersigned, *name of officer* *title of officer*

of *name and type of company **

("Applicant"), hereby certifies to the State of Utah, acting through the Governor's Office of Economic Development as Administrator of the Utah Film Commission Incentive Fund (hereinafter referred to as the "State") pursuant to Section 4 of the Incentive Fund Agreement ("Agreement") dated the Effective Date of the Agreement, by and between Applicant and the State, as follows:

1. I am the *title of officer* of Applicant and have the right to bind applicant.
2. Any capitalized terms otherwise not defined in the Certificate of Compliance shall have the meanings given to them in the Agreement.
3. Applicant is not in Default in the performance of any of its covenants or agreements contained in any MPIF Document.
4. Utah Recognition Credit has been included in the credit of the production.
5. Applicant's representations and warranties contained in the Agreement are true and correct as of the date of this Certificate of Compliance set forth below.

IN WITNESS WHEREOF, this Certificate of Compliance is executed this _____ of _____ 20____
day month

Officer of Applicant

* Corporation, Limited Liability Company, partnership, limited partnership, sole proprietorship, joint stock company, unincorporated organization or joint venture