



# West Virginia Film Industry Investment Act



## Form FIIA-05: Application for Tax Credit Voucher

**INSTRUCTIONS:** To obtain a Tax Credit Voucher for an approved project, Applicant Company must complete this form at the conclusion of production or post-production in West Virginia (i.e., after the last in-state expenditure has occurred and all WV expenditures have been paid in full). This form must accompany Applicant's independent certified public accountant's expense verification report. Once the application and CPA report have been approved by the Film Credit Development Committee, a Tax Credit Voucher will be issued to Applicant Company for the appropriate amount.

### APPLICANT INFORMATION

Applicant Company Name \_\_\_\_\_ FEIN/SSN \_\_\_\_\_

Physical Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Country \_\_\_\_\_

Primary Contact \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

Production Title: \_\_\_\_\_

Original Eligibility Application Number \_\_\_\_\_ Modification Application Number (if applicable) \_\_\_\_\_

### PRODUCTION EXPENDITURES AND SCHEDULE

**A.** Total pre-production, production and post-production qualified expenditures made in West Virginia for which this credit is claimed. \$ \_\_\_\_\_

**B.** Total amount of tax credit being requested (must not exceed amount previously approved on Eligibility Application or Modification Application, if applicable). \$ \_\_\_\_\_

**C.** Date of FIRST WV expenditure: \_\_\_\_\_ Date of LAST WV expenditure: \_\_\_\_\_

**D.** Total number of days in WV for: Pre-Production \_\_\_\_\_ Principal Photography \_\_\_\_\_ Post-Production \_\_\_\_\_

### SIGNATURE AND VERIFICATION

Under penalties of perjury, I declare that I have examined this application, including all accompanying documentation, and to the best of my knowledge and belief, it is true and complete. I further declare that the expenditures claimed in Line A above include only expenditures and transactions made in West Virginia directly attributable to the approved project. I also declare that Applicant Company has followed all statutes and rules associated with participation in the WV Film Industry Investment Act and has completed all requirements associated therewith.

**Does the screen credit, "Filmed in West Virginia with assistance of the WV Film Industry Investment Act," appear in the final cut?**

YES

NO Explain why (e.g., TV commercial does not offer screen credit) \_\_\_\_\_

I understand that this application and accompanying documentation are subject to committee review and verification before a tax credit voucher will be issued. I hereby confirm that I am a duly authorized representative of Applicant Company and have the authority to submit this application on its behalf.

Authorized Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

PRINT Name \_\_\_\_\_ Phone (if different than above) \_\_\_\_\_

### Department Use Only

This application was reviewed by the Film Credit Development Committee and was

Approved in the amount of \$ \_\_\_\_\_

Adjusted and approved in the amount of \$ \_\_\_\_\_

Disapproved Reason for adjustment or disapproval \_\_\_\_\_

Signature of West Virginia Tourism Office Director \_\_\_\_\_ Date \_\_\_\_\_

**CHECKLIST FOR APPLICATION**

The following documentation must accompany application:

- APPROVAL LETTER: A copy of approval letter(s) issued by the West Virginia Tourism Office.
- CPA REPORT: Original independent Certified Public Accountant's expense verification report ("CPA report"), including a final cost-accounting summary with a breakout of West Virginia costs for each line item.
- AIRFARE: If claiming qualified expenditures for airfare, identify the West Virginia travel agency by name on a separate document titled "Airfare" and attach to CPA report.
- CREDIT CARDS REPORT: If claiming qualified expenditures paid via credit card, provide details of each claimed expenditure, including name, address, amounts paid, and corresponding budget category/line item on a separate document titled "Credit Card Expenditures" and attach to CPA report.
- INSURANCE: If claiming qualified expenditures for any form of insurance or bonding, identify the West Virginia carrier(s) by name on a separate document titled "Insurance Services" and attach to CPA report.
- CPA & LEGAL FEES: If claiming qualified expenditures for CPA or attorney fees, identify person(s) or company(ies) by name on a separate document titled "CPA & Legal Fees" and attach to CPA report.
- LOAN-OUT CORPORATIONS: If claiming payments to a loan-out corporation as qualified expenditures, provide copies of the "Certificate of Existence" from the WV Secretary of State's Office and the "Business Registration Certificate" from the WV State Tax Division for each corporation and identify them by name on a separate document titled "Loan-Out Corporations" and attach to CPA report.
- LOCATIONS REPORT: Identify each location used for filming and include the name of the location, physical address, and phone number on a separate document titled "Locations Report" and attach to CPA report.
- PAYROLL REPORT (WV wages for 4% bump): If claiming additional 4% credit for hiring 10 or more West Virginia residents full-time during principal photography, provide name, home address (P.O. Box not acceptable), phone number, position worked, number of hours worked, and amount paid to each of the 10 West Virginia residents for whom you are claiming the 4% additional credit for wages, salaries and fringes on a separate document titled "Payroll Report – WV Wages for 4% Bump" and attach to CPA report. Copy of valid Business Registration Certificate from WV State Tax Division for each loan-out company, personal services corporation, and payroll services company that you are claiming as a West Virginia qualified expenditure.
- PAYROLL REPORT (all wages): Include name, address, phone number, position worked, and amount paid to every person for whom you are claiming credit for wages, salaries and fringes on a separate document titled "Payroll Report – All Wages" and attach to CPA report.
- PAYROLL SERVICES COMPANY: If claiming service fees as qualified expenditures, provide copies of its "Certificate of Existence" from the WV Secretary of State's Office and its "Business Registration Certificate" from the WV State Tax Division and identify it by name on a separate document titled "Payroll Services Company" and attach to CPA report.
- PRODUCTION SERVICES COMPANY (aka pass-thru): If claiming qualified expenditures made through a WV-based PSC, provide copies of its "Certificate of Existence" from the WV Secretary of State's Office and its "Business Registration Certificate" from the WV State Tax Division and identify it by name on a separate document titled "Production Services Company" and attach to CPA report.
- VENDOR LIST: Provide name, address, and amounts paid to each West Virginia vendor for whom credit is being claimed as qualified expenditures, and identify the corresponding budget category/line item for which the vendor belongs on a separate document titled "Vendor List" and attach to CPA report.
- VENDORS PAID >\$4,000: If claiming payments to non-WV-based Vendors as qualified expenditures greater than \$4,000 per Vendor, provide a copy of a valid "Business Registration Certificate" issued by the WV State Tax Division for each such Vendor, identify them by name on a separate document titled "Vendors Paid >\$4,000" and attach to CPA report.
- FINAL SCRIPT: Copy of final shooting script reflecting any and all revisions to the script that occurred during filming. A copy of the final cut is an acceptable alternative.
- UNSCRIPTED PROJECTS (e.g., documentary, reality show): Copy of final narration script or script used for editing purposes (transcribed sound bites or transcribed audio tracks, etc.). A copy of the final cut is an acceptable alternative.
- CALL SHEETS: A copy of each shoot day's call sheets or production reports.

**SUBMITTING APPLICATION**

**Delivery Option #1:** Deliver one signed application (materials must be one-sided and legible) and support documentation to:

West Virginia Tourism Office  
 ATTN: Film Credit Development Committee  
 1900 Kanawha Boulevard East  
 Charleston, WV 25305

—OR—

**Delivery Option #2:** Submit a signed application and support documentation (materials must be legible and PDFs only) via email to [WVFILM@WV.GOV](mailto:WVFILM@WV.GOV)