

# Report to the General Assembly on the Film Production Tax Credit Program

September 1, 2011



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Commonwealth of Pennsylvania  
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& Economic Development  
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**REPORT TO THE GENERAL ASSEMBLY**  
**Film Production Tax Credit Program**  
**FY 2010-11**

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## EXECUTIVE SUMMARY

The Pennsylvania Film Production Tax Credit Program (FPTC) is an economic development tool to foster the growth and development of the Commonwealth's film industry. The program, authorized under Act 55 of 2007, provides a tax credit equal to 25% of a film production's "qualified Pennsylvania production expenses" for film productions where at least 60% of the total production budget is spent in Pennsylvania.

Since the program's inception, nearly \$242.5 million in state tax credits have been approved and/or awarded to film production companies over the past four fiscal years. These companies, in turn, have injected over \$1.0 billion directly into Pennsylvania's economy, generated an estimated \$1.8 billion in total economic activity, and supported nearly 14,500 jobs.

### *Pennsylvania Film Production Tax Credit Program: Summary for FY 2007-08 through FY 2010-11*

The Pennsylvania Film Office has received and reviewed nearly 400 applications for the state's film production tax credit program since July 1, 2007 when the program began, and approved 258 film productions. The type of productions eligible for a tax credit include feature films, TV films, TV talk or game show series, TV commercials, and TV pilots or episodes intended as programming for a national audience. Productions receiving tax credits have ranged from low-budget commercials to multi-million dollar feature films, including *Unstoppable*, *The Last Airbender*, *How Do You Know*, and *Law Abiding Citizen*.

During the program's first four fiscal years, the Pennsylvania Film Office approved and/or awarded film production tax credits to 37 commercials, 6 documentaries, 72 feature films, and 143 productions for television. (*According to the Association of Film Commissioners International, a "feature film" is a film production of at least 70 uninterrupted minutes made for initial distribution in theaters and the main attraction of the screening – rather than a short film screened before it. The term is also used for feature length, direct-to-video and television movie productions.*) While television productions received the majority of tax credit awards, feature films dominated when it came to the total dollar amount of credits approved and/or awarded. The following table provides the number of projects for each of the four major categories of production; the total dollar amount of tax credits received by category; and the associated percent of total for the various measures.

**Tax Credits Approved or Tax Credit Certificate Issued by Production Type  
FY 2007-08 through FY 2010-11**

Production Category	Total Number of Productions	Percent of Total Number of Productions	Total Dollar Amount of Tax Credits Approved/Awarded	Percent of Total Dollar Amount of Tax Credits Approved/Awarded
Commercials	37	14%	\$1,263,318	0.5%
Documentaries	6	2%	\$779,208	0.3%
Feature Films	72	28%	\$204,841,394	84%
Television Productions	143	55%	\$35,578,172	15%
<b>TOTAL</b>	<b>258</b>		<b>\$242,462,092</b>	

As noted above, the film tax credits have benefited both large and small budget productions. Film productions with budgets of less than \$1 million represented over 60% of the productions receiving a film tax credit since the program began, but just 5% of the total dollar amount of tax credits approved and/or awarded. In contrast, there have been only eight productions with total budgets greater than \$50 million that were awarded tax credits. However, these eight productions are responsible for almost half of the total dollar amount of tax credits awarded, with their qualified Pennsylvania expenditures equal to almost 10 times that of the total combined budgets of the 158 film productions with budgets of under \$1 million. The following table shows the number of productions receiving tax credits for several categories of total production budget, the total dollar amount of tax credits received by budgetary category, the total qualified spending in Pennsylvania, and the associated percent of total for the various measures.

**Tax Credits Approved or Issued by Production Budget Category  
FY 2007-08 through FY 2010-11**

<b>Total Production Size</b>	<b>Number of Productions Receiving Film Tax Credits</b>	<b>% of Total Productions</b>	<b>\$ Amount of Tax Credits</b>	<b>% of Total \$ Amount of Film Tax Credits</b>	<b>Qualified Production Spending in Pennsylvania</b>
<\$100k	29	11%	\$245,643	0.1%	\$1,072,624
100k - \$250k	42	16%	\$1,440,679	0.6%	\$5,979,228
\$250k - \$500k	42	16%	\$3,484,243	1.4%	\$14,367,109
\$500k - \$750k	17	7%	\$2,266,126	0.9%	\$9,395,066
\$750k - \$1 mil	28	11%	\$5,284,895	2.2%	\$21,347,185
\$1 mil - \$2.5 mil	50	19%	\$15,456,626	6.4%	\$65,083,452
\$2.5 mil - \$5.0 mil	17	7%	\$12,857,362	5.3%	\$57,687,778
\$5.0 mil - \$10 mil	11	4%	\$14,984,052	6.2%	\$61,996,584
\$10 mil - \$25 mil	7	3%	\$24,013,293	9.9%	\$106,963,733
\$25 mil - \$50 mil	7	3%	\$43,525,620	18.0%	\$184,416,697
\$50 mil - \$100 mil	5	2%	\$45,242,215	18.7%	\$193,846,281
\$100+ million	3	1%	\$73,661,338	30.4%	\$322,275,773
<b>TOTAL</b>	<b>258</b>		<b>\$242,462,092</b>		<b>\$1,044,431,510</b>

***Pennsylvania Film Production Tax Credit Program: Summary for FY 2010-11***

The Pennsylvania Film Office was only able to approve 84 of the 97 FPTC applications the office received for tax credits from the FY 2010-11 film tax credit authorization due to limited funding. As of June 30, 2011, 44 of these film projects had completed production, submitted the requisite audit and economic impact report, and issued a tax credit certificate in the 2010-11 fiscal year. The remaining projects were either still in production, or had completed production but had not submitted an audit of their expenses to the Pennsylvania Film Office and/or an economic impact report as of June 30, 2011.

It is important to note, there were several additional productions that were approved in FY 2010-11, but the tax credits were allocated from unspent tax credits authorized in previous fiscal years. The data for these productions are not included in the FY 2010-11 summary statistics, which focus solely on those productions that were approved for tax credits from the \$60 million FY 2010-11 authorization.

Productions for television received the largest number of approvals with 71% of the total productions approved and/or issued film tax credits. However, TV productions represented just 21% of the dollar value of the tax credits. (Note: Most of these TV productions were made for cable TV in the realm of reality-type productions and the program has stimulated the growth of PA companies that produce such shows. However, episodic TV shows are not supported by the program because it does not support multiple year tax credits.) In contrast, feature films represented 19% of the tax credit approvals, but accounted for 78% of the tax credit dollars.

**Tax Credits Approved or Issued by Production Type  
From FY 2010-11 Film Production Tax Credit Authorization**

<b>Production Category</b>	<b>Total Number of Productions</b>	<b>Percent of Total Number of Productions</b>	<b>Total Dollar Amount of Tax Credits Approved/Awarded</b>	<b>Percent of Total Dollar Amount of Tax Credits Approved/Awarded</b>
Commercials	5	6%	\$190,771	0.3%
Documentaries	3	4%	\$563,620	1%
Feature Films	16	19%	\$45,770,651	78%
Television Productions	60	71%	\$12,149,868	21%
<b>TOTAL</b>	<b>84</b>		<b>\$58,674,910</b>	

Film productions with total budgets under \$1 million accounted for over two-thirds of the productions approved for a tax credit from the FY 2010-11 film production tax credit authorization, but received just 10% of the dollars allocated. Just a handful of large budget film productions were approved for tax credits, but they accounted for 40% of the dollar amount of tax credits and a majority of the production spending in Pennsylvania.

**Tax Credits Approved or Issued by Production Budget Category  
From FY 2010-11 Film Production Tax Credit Authorization**

<b>Total Production Size</b>	<b>Number of Productions Receiving Film Tax Credits</b>	<b>% of Total Productions</b>	<b>\$ Amount of Tax Credits</b>	<b>% of Total \$ Amount of Film Tax Credits</b>	<b>Qualified Production Spending in Pennsylvania</b>
<\$100k	3	4%	\$26,546	0.05%	\$106,185
100k - \$250k	11	13%	\$380,252	0.6%	\$1,574,435
\$250k - \$500k	18	21%	\$1,365,800	2%	\$5,635,531
\$500k - \$750k	10	12%	\$1,343,702	2%	\$5,593,226
\$750k - \$1 mil	14	17%	\$2,725,466	5%	\$10,921,254
\$1 mil - \$2.5 mil	15	18%	\$4,766,540	8%	\$19,226,153
\$2.5 mil - \$5.0 mil	4	5%	\$3,227,589	6%	\$12,910,362
\$5.0 mil - \$10 mil	2	2%	\$2,516,007	4%	\$10,194,174
\$10 mil - \$25 mil	2	2%	\$6,763,654	12%	\$27,300,447
\$25 mil - \$50 mil	2	2%	\$12,550,878	21%	\$51,333,842
\$50 mil - \$100 mil	2	2%	\$17,154,572	29%	\$68,618,287
\$100+ million	1	1%	\$5,853,905	10%	\$83,330,767
<b>TOTAL</b>	<b>84</b>		<b>\$58,674,910</b>		<b>\$296,744,663</b>

## ***Contents of Report***

Section 8711-D(a) the Film Production Tax Credit Program's enabling legislation (Act 55 of 2007) requires the Department of Community and Economic Development to submit an annual report to the General Assembly with detailed data on the film productions that have been approved to receive tax credits in the immediately preceding fiscal year, the amount of credits claimed by film, the total amount spent in the Commonwealth by film, tax revenues generated by film, and total jobs created by film. This data is provided in the following sections of this report for FY 2010-11.

The first section lists the projects that were approved during the fiscal year, but had not been completed by June 30, 2011. The second section lists the productions that received film tax production certificates in FY 2010-11 by region and fiscal year in which the tax credit was authorized, the tax credit amount and the economic impact of the production. The third and final section provides a list of the productions that used or sold or assigned tax credits in FY 2010-11 and the respective dollar amounts.

## FILM PRODUCTION TAX CREDITS APPROVED IN FY 2010-11

The Pennsylvania Film Office approved 84 FPTC applications for tax credits from the FY 2010-11 film tax credit authorization. As of June 30, 2011, 44 of these film projects had completed production, submitted the requisite audit and economic impact report, and issued a tax credit certificate in the 2010-11 fiscal year. (See Table 2 for a listing of these completed film productions that were issued tax credit certificates in FY 2010-11.)

The remaining projects were either still in production, or had completed production but had yet to submit an audit of their expenses to the Pennsylvania Film Office and/or an economic impact report listing the expenditures, number of production days (including pre- and post-production), hotel nights, Pennsylvania and non-resident employees, wages paid, and hours worked by June 30, 2011.

It is important to note, several productions were approved and/or issued a tax credit certificate in FY 2010-11, but the tax credits were allocated from unspent tax credits authorized in previous fiscal years. The data for these productions are not included in the FY 2010-11 summary statistics, which focus solely on those productions that were approved for tax credits from the \$60 million FY 2010-11 authorization. However, these productions are listed in Tables 1 and 2 by the fiscal year from which the tax credits for each particular production were authorized.

Table 1 below lists the film productions that were approved for the FPTC program in FY 2010-11, but had not completed production and/or filed the requisite audit and economic impact report in order to be issued a tax credit certificate by June 30, 2011. The table provides the maximum amount of film production tax credits for which each production has been approved. This amount is based on the proposed production budget submitted with the production company's application prior to production commencing and equal to up to "25% of the qualified film production expenses incurred." The data is presented by geographic region in which a film production largely occurred.

It is also important to note in cases where the actual audited total amount of Pennsylvania qualified expenses shown upon completion of a film production is less than the amount specified in the proposed budget, the actual tax credit awarded will be appropriately reduced from the maximum amount initially approved by the Pennsylvania Film Office. However, if the actual audited total of Pennsylvania qualified expenses shown upon completion of a film production is more than the amount specified in the proposed budget, the tax credit is limited to the amount specified in the approval letter issued by the Film Office prior to production.

**Table 1. Film Production Tax Credits Approved, but Project Not Completed in FY 2010-11  
By Year of Tax Credit Authorization**

Table 1a. Film Productions Approved in FY 2010-11 For Tax Credits from FY 2010-11 Tax Credit Authorization		
Region/Project Title	Entity Name	Maximum Tax Credit Approved
<b>PENNSYLVANIA'S GREAT LAKES REGION</b>		<b>\$3,750</b>
There Are No Goodbyes	Lyons Den Productions LLC	\$3,750
<b>PITTSBURGH AND ITS COUNTRYSIDE</b>		<b>\$16,134,935</b>
Abduction	ABX Productions Inc	\$8,979,107
Locke & Key Pilot add'l funding	Twentieth Century Fox Television	\$262,240
Perks of Being a Wallflower	Wallflower, LLC	\$2,808,925
Still I Rise	Blue Productions, LLC	\$3,954,729
Them Idiots	Parallel Television Productions LLC	\$66,548
UPMC Community Benefits	Camelot Communications Group NY	\$63,386
<b>UPSTATEPA</b>		<b>\$392,656</b>
The Fields	Mr. Big LLC	\$145,278
Twisted Justice	Justice Project LLC	\$247,378

<b>DUTCH COUNTRY ROADS</b>		<b>\$1,048,924</b>
Extreme Makeover Home Edition	Lock & Key Productions	\$160,412
Restaurant Impossible - Season 2	MSPT - Restaurant Impossible LLC	\$888,512
<b>PHILADELPHIA AND THE COUNTRYSIDE</b>		<b>\$13,686,848</b>
Backwards	13th Night Productions LLC	\$317,900
Weekends with Luis	Banyan Productions Inc	\$175,440
Noodle and Doodle Season 2	Center City Video Inc	\$479,403
Dark Fields	Dark Fields Productions LLC	\$4,840,542
Future Weather	Future Weather Productions LLC	\$136,590
Philadelphia: The Great Experiment - Capital In Crisis	History Making Productions LLC	\$196,812
Seeking Solutions with Suzanne: Exploring the Arts	Kelly Ryan Productions	\$219,604
Dinner Impossible VIII	MSPT, LLC	\$636,238
Outlaw	Open 4 Business Productions LLC	\$1,642,037
99 Percent Sure	Pat Taggart	\$10,412
Around the House	QVC, Inc	\$89,302
Beauty Beat	QVC, Inc	\$106,722
By Popular Demand	QVC, Inc	\$337,539
Cooking on Q	QVC, Inc	\$109,626
Denim & Co	QVC, Inc	\$193,823
Diamonique Jewelry	QVC, Inc	\$311,409
Easy Solutions	QVC, Inc	\$176,403
Electronics Today	QVC, Inc	\$222,857
Kitchen Ideas	QVC, Inc	\$177,855
PM Style	QVC, Inc	\$215,598
Problems Solved	QVC, Inc	\$124,142
Q Check	QVC, Inc	\$375,283
QVC Morning Show	QVC, Inc	\$836,917
Savings on Style	QVC, Inc	\$272,214
Susan Graver Style	QVC, Inc	\$211,243
Staten Island Cakes	Showhouse Special Fine Living LLC	\$426,632
The Best of Greatest Sports Legends - 2012	Steve Rotfeld Productions Inc	\$267,387
Whaddyathink	Steve Rotfeld Productions Inc	\$300,190
The Discoverers	The Discoverers Movie LLC	\$276,728
<b>TOTAL</b>		<b>\$31,267,113</b>



**Table 1b.**  
**Film Productions Approved in FY 2010-11 For Tax Credits from**  
**FY 2009-10 Tax Credit Authorization**

<b>Region/Project Title</b>	<b>Entity Name</b>	<b>Maximum Tax Credit Approved</b>
<b>PITTSBURGH AND ITS COUNTRYSIDE</b>		<b>\$329,000</b>
The Sibling	Sibling the Movie LLC	\$329,000
<b>PHILADELPHIA AND THE COUNTRYSIDE</b>		<b>\$751,339</b>
Drill Team Series	Drill Team LLC	\$191,801
Money Hunters Season 1	Drill Team Pilot LLC	\$229,022
Money Hunters Season 2	Drill Team Pilot LLC	\$223,772
My Dog Ate What	L&O LLC	\$106,744
<b>REGION UNKNOWN AT TIME OF APPLICATION -RURAL AREAS</b>		<b>\$464,300</b>
Animal Myths & Mysteries	The Workshop LLC	\$464,300
<b>TOTAL</b>		<b>\$1,544,639</b>

**Table 1c.**  
**Film Productions Approved in FY 2010-11 For Tax Credits from**  
**FY 2008-09 Tax Credit Authorization**

<b>Region/Project Title</b>	<b>Entity Name</b>	<b>Maximum Tax Credit Approved</b>
<b>PITTSBURGH AND ITS COUNTRYSIDE</b>		<b>\$703,625</b>
Lindsey's Way	Lindsey's Way LLC	\$703,625
<b>PHILADELPHIA AND THE COUNTRYSIDE</b>		<b>\$1,238,626</b>
The North Star	North Star Movie LLC	\$1,197,740
Drill Team Series	Drill Team LLC	\$40,886
<b>TOTAL</b>		<b>\$1,942,251</b>

**Table 1d.**  
**Film Productions Approved in FY 2010-11 For Tax Credits from**  
**FY 2007-08 Tax Credit Authorization**

<b>Region/Project Title</b>	<b>Entity Name</b>	<b>Maximum Tax Credit Approved</b>
<b>PITTSBURGH AND ITS COUNTRYSIDE</b>		<b>\$2,897,371</b>
The Genesis Project	Genesis Film Productions LLC	\$862,151
Billy Gardell DVD	Levity Entertainment Group LLC	\$46,220
Lightweight	Lightweight LLC	\$12,224
Mafia	Mafia the Movie LLC	\$425,971
Locke & Key	Twentieth Century Fox Television	\$1,550,805
<b>PHILADELPHIA AND THE COUNTRYSIDE</b>		<b>\$4,455,815</b>
Branded Broadcast Block	Center City Video Inc	\$298,203
Healthy Sproutlets	Center City Video Inc	\$179,877
Sprout Commercials/Promos (2011)	Center City Video Inc	\$91,653
Sunny Side Up (2011)	Center City Video Inc	\$554,997
Sunny Side Up 2010	Center City Video Inc	\$428,387
The Web-sters	Center City Video Inc	\$430,424
Kitchen Impossible 5	Extreme Poodies, LLC	\$229,148
Welcome to Shirley	Glow in the Dark Pictures LLC	\$120,550
Kitchen Impossible 4	Kitchen Impossible Season Two, LLC	\$228,469
Kitchen Impossible 6	Kitchen Impossible Season Two, LLC	\$229,148
Food Feuds Pilot & Series 1	MSPT - Food Feuds LLC	\$259,521
Restaurant Impossible Pilot	MSPT LLC	\$82,807
Restaurant Impossible Season 1	MSPT Restaurant Impossible LLC	\$384,794
Dynamic Earth	Spitz, Inc	\$72,735
Awesome Adventures (Season 15)	Steve Rotfeld Productions, inc	\$80,817
The Best Greatest Sports Legends	Steve Rotfeld Productions, inc	\$159,097
Whaddyado (Season 6)	Steve Rotfeld Productions, inc	\$86,271
Wild About Animals (Season 18)	Steve Rotfeld Productions, inc	\$88,496
Donald J. Trump's Fabulous World of Golf (Season 2)	The Workshop LLC	\$269,162
The Haney Project - Rush Limbaugh	The Workshop LLC	\$181,259
<b>TOTAL</b>		<b>\$7,353,186</b>

## FILM PRODUCTION TAX CREDIT CERTIFICATES AWARDED IN FY 2010-11

Pursuant to Section 8711 – D(a) of Act 55 of 2007, the data for film productions claiming tax credits in FY 2010-11 is presented below by geographic location. It is important to note a tax credit is not “claimed” until a tax credit certificate has been officially issued by the Pennsylvania Department of Community and Economic Development.

Table 2 below presents the required production information and total economic impact for each film production completed and issued a tax credit certificate in FY 2010-11. The economic impact figures were calculated using the applicable film industry multipliers from the *Implan* model, as provided by the Pennsylvania Department of Labor and Industry.

As noted in the previous section, the productions are aggregated by the fiscal year in which the tax credit expenditures were authorized.

**Table 2. Film Production Tax Credits Awarded & Economic Impact for Productions Completed in FY 2010-11**

Table 2a. Film Production Tax Credits Awarded in FY 2010-11 for Tax Credits From FY 2010-11 Tax Credit Authorization						
				ESTIMATED ECONOMIC IMPACT Totals Attributable to Film's Production		
Region/Project Title	Entity Name	Tax Credit Award	Approved PA Production Expenses	Total Sales	Jobs (Annual FTE*)	State & Local Taxes
Pittsburgh and its Countryside		\$37,596,799	\$151,517,523	\$295,459,170	1,899	\$9,718,747
Unstoppable	22nd Century Fox Film Corp.	\$20,832,692	\$83,330,768	\$162,494,998	1,006	\$5,487,080
Munhall	Frog Prince Theatricals, Inc.	\$12,384	\$49,535	\$96,593	1	\$3,074
I Am Number 4	Lorien Productions LLC	\$8,175,465	\$32,701,860	\$63,768,627	428	\$2,029,476
One for the Money	OFM Productions, LLC	\$7,710,336	\$31,971,672	\$62,344,760	419	\$1,984,161
Riddle	Riddle the Movie LLC	\$865,922	\$3,463,688	\$6,754,192	45	\$214,956
Dutch Country Roads		\$28,475	\$113,901	\$222,107	1	\$7,069
TaxSlayer.com	A.R. Dresher, Inc.	\$28,475	\$113,901	\$222,107	1	\$7,069
Philadelphia and the Countryside		\$4,761,312	\$19,769,090	\$38,549,725	259	\$1,226,87
Philadelphia - The Great Experiment	History Making Productions, LLC	\$119,430	\$679,912	\$1,325,828	9	\$42,195
Encore Dental Spot	iBox Films	\$31,597	\$130,496	\$254,467	2	\$8,099
Stonebridge Life Spot	iBox Films	\$38,641	\$159,535	\$311,093	2	\$9,901
You Can't Have It All	Jaded Creative Productions LLC	\$49,026	\$196,764	\$383,690	3	\$12,211
Seeking Solutions with Suzanne	Kelly Ryan Productions	\$247,288	\$989,152	\$1,928,846	13	\$61,387
Suzanne Art Show	Kelly Ryan Productions	\$292,888	\$1,171,550	\$2,284,523	15	\$72,706
Kitchen Impossible 3	Nancy Glass Productions	\$228,469	\$946,691	\$1,846,047	12	\$58,752
Nascar Comic Book Heroes	MRB Productions	\$28,672	\$118,828	\$231,715	2	\$7,374
Dinner Impossible Season VII	MSPT, LLC	\$370,970	\$1,610,770	\$3,141,002	21	\$99,964
AM Style	QVC, Inc	\$155,504	\$622,017	\$1,212,933	8	\$38,602
Bare Escentuals	QVC, Inc.	\$106,150	\$424,599	\$827,968	6	\$26,351
Big Bonanza Silver Day	QVC, Inc.	\$33,881	\$135,525	\$264,274	2	\$8,411
Bob Mackie Wearable Art - QVC, Inc.	QVC, Inc.	\$66,743	\$266,971	\$520,593	3	\$16,568
California Gold Rush.	QVC, Inc.	\$34,260	\$137,040	\$267,228	2	\$8,505
Countdown to Christmas in July	QVC, Inc.	\$195,834	\$783,336	\$1,527,505	10	\$48,614
Creede Silver Strike .	QVC, Inc.	\$34,313	\$137,252	\$267,641	2	\$8,518
Designing Men Event	QVC, Inc.	\$37,042	\$259,154	\$505,350	3	\$16,083
Dooney & Bourke	QVC, Inc.	\$88,604	\$354,415	\$691,109	5	\$21,995
Fashion Day	QVC, Inc.	\$136,721	\$546,882	\$1,066,420	7	\$33,939

Gardening Made Easy	QVC, Inc.	\$63,548	\$254,192	\$495,674	3	\$15,775
Gem Day	QVC, Inc.	\$33,841	\$135,365	\$263,962	2	\$8,401
In the Kitchen with David	QVC, Inc.	\$155,516	\$622,063	\$1,213,023	8	\$38,605
Klondike Gold Rush	QVC, Inc.	\$34,185	\$136,741	\$266,645	2	\$8,486
My Time With MaryBeth	QVC, Inc.	\$73,629	\$294,515	\$574,304	4	\$18,278
Nutri System Weight Loss Program	QVC, Inc.	\$67,362	\$269,448	\$525,424	4	\$16,722
Patio & Garden	QVC, Inc.	\$87,313	\$349,253	\$681,043	5	\$21,675
Philosophy	QVC, Inc.	\$127,046	\$524,407	\$1,022,594	7	\$32,545
Quacker Factory	QVC, Inc.	\$99,464	\$423,903	\$826,611	6	\$26,307
Saturday Night Beauty	QVC, Inc.	\$70,430	\$302,995	\$590,840	4	\$18,804
St. Patrick's Day Celebration	QVC, Inc.	\$33,361	\$133,443	\$260,214	2	\$8,281
Awesome Adventures (Season 14)	Steve Rotfeld Productions, Inc.	\$50,324	\$206,164	\$402,020	3	\$12,795
Sports Gone Wild	Steve Rotfeld Productions, Inc.	\$129,397	\$517,586	\$1,009,293	7	\$32,121
Whaddyado (Season 5)	Steve Rotfeld Productions, Inc.	\$59,008	\$240,023	\$468,045	3	\$14,896
Wild About Animals (Season 17)	Steve Rotfeld Productions, Inc.	\$60,599	\$247,554	\$482,730	3	\$15,363
Teach Tony Danza	Teach Productions Inc	\$873,970	\$3,626,028	\$7,070,755	48	\$225,031
Donald Trump's World of Golf	The Workshop LLC	\$114,079	\$456,315	\$889,814	6	\$28,319
Golf in America (Season 2)	The Workshop, LLC	\$165,983	\$693,311	\$1,351,956	9	\$43,027
The Haney Project - Ray Romano	The Workshop, LLC	\$166,224	\$664,895	\$1,296,545	9	\$41,263
<b>TOTAL</b>		<b>\$42,386,586</b>	<b>\$171,400,514</b>	<b>\$334,231,002</b>	<b>2,159</b>	<b>\$10,952,686</b>

\*Annual Full-Time Equivalent

**Table 2b.**  
**Film Production Tax Credits Awarded in FY 2010-11 for Tax Credits From**  
**FY 2009-10 Tax Credit Authorization**

Region/Project Title	Entity Name	Tax Credit Award	Approved PA Production Expenses	ESTIMATED ECONOMIC IMPACT Totals Attributable to Film's Production		
				Total Sales	Jobs (Annual FTE*)	State & Local Taxes
<b>Pittsburgh and its Countryside</b>		<b>\$13,879,956</b>	<b>\$55,519,825</b>	<b>\$108,263,659</b>	<b>727</b>	<b>\$3,445,559</b>
The Next Three Days	Pgh Productions, Inc.	\$7,385,791	\$29,543,165	\$57,609,172	387	\$1,833,448
Love and Other Drugs	Pottersville Pictures, Inc.	\$6,494,165	\$25,976,660	\$50,654,487	340	\$1,612,111
<b>Philadelphia and the Countryside</b>		<b>\$11,054,951</b>	<b>\$51,262,079</b>	<b>\$99,961,054</b>	<b>672</b>	<b>\$3,181,323</b>
Fabulous Cakes	Banyan Productions, Inc.	\$107,738	\$430,953	\$840,358	6	\$26,745
Trading Spaces: Where Are They Now?	Banyan Productions, Inc.	\$97,484	\$410,085	\$799,666	5	\$25,450
The Last Airbender	Paramount Pictures	\$10,849,729	\$50,421,041	\$98,321,030	661	\$3,129,128
<b>TOTAL</b>		<b>\$24,934,907</b>	<b>\$106,781,904</b>	<b>\$208,224,713</b>	<b>1,399</b>	<b>\$6,626,882</b>

**Table 2c.**  
**Film Production Tax Credits Awarded in FY 2010-11 for Tax Credits From**  
**FY 2008-09 Tax Credit Authorization**

Region/Project Title	Entity Name	Tax Credit Award	Approved PA Production Expenses	ESTIMATED ECONOMIC IMPACT Totals Attributable to Film's Production		
				Total Sales	Jobs (Annual FTE*)	State & Local Taxes
<b>Pittsburgh and its Countryside</b>		<b>\$6,066,102</b>	<b>\$24,264,407</b>	<b>\$47,315,593</b>	<b>318</b>	<b>\$1,505,848</b>
Warrior	SS3 Productions, Inc.	\$6,066,102	\$24,264,407	\$47,315,593	318	\$1,505,848
<b>UPSTATEPAs</b>		<b>\$630,222</b>	<b>\$2,520,889</b>	<b>\$4,915,734</b>	<b>33</b>	<b>\$156,446</b>
Blue Valentine	Blue Valentine Pennsylvania, LLC	\$630,222	\$2,520,889	\$4,915,734	33	\$156,446
<b>Philadelphia and the Countryside</b>		<b>\$16,471,688</b>	<b>\$87,648,637</b>	<b>\$170,914,842</b>	<b>1,149</b>	<b>\$5,439,470</b>
Sunny Side Up (2008)	Center City Video, Inc.	\$288,211	\$1,195,168	\$2,330,578	16	\$74,172
Sunny Side Up (2009)	Center City Video, Inc.	\$303,903	\$1,249,138	\$2,435,819	16	\$77,521
Sunny Side Up Commercials/ Promos	Center City Video, Inc.	\$38,105	\$155,385	\$303,001	2	\$9,643
Sunny Side Up Specials	Center City Video, Inc.	\$47,602	\$207,339	\$404,311	3	\$12,867
The Let's Go Show	Center City Video, Inc.	\$78,273	\$318,310	\$620,705	4	\$19,754
The Sharing Show	Center City Video, Inc.	\$30,283	\$134,970	\$263,192	2	\$8,376
How Do You Know	How Do You Know Productions, Inc.	\$14,979,853	\$81,455,372	\$158,837,975	1,067	\$5,055,118
Night Catches Us	Human Race Productions, LLC	\$200,693	\$802,772	\$1,565,405	11	\$49,820
Dinner Impossible - Season VI	MSPT, LLC	\$275,012	\$1,211,171	\$2,361,783	16	\$75,165
Kitchen Impossible	Nancy Glass Productions	\$229,753	\$919,012	\$1,792,073	12	\$57,034
<b>TOTAL</b>		<b>\$23,168,012</b>	<b>\$114,433,933</b>	<b>\$223,146,169</b>	<b>1,500</b>	<b>\$7,101,764</b>

**Table 2d.**  
**Film Production Tax Credits Awarded in FY 2010-11 for Tax Credits From**  
**FY 2007-08 Tax Credit Authorization**

Region/Project Title	Entity Name	Tax Credit Award	Approved PA Production Expenses	ESTIMATED ECONOMIC IMPACT Totals Attributable to Film's Production		
				Total Sales	Jobs (Annual FTE*)	State & Local Taxes
<b>Pittsburgh and its Countryside</b>		<b>\$161,334</b>	<b>\$657,684</b>	<b>\$1,282,484</b>	<b>9</b>	<b>\$40,816</b>
Center for Connected Medicine	Camelot Communications Group	\$71,050	\$284,201	\$554,192	4	\$17,638
A New York Heartbeat	NYC LLC	\$90,284	\$373,483	\$728,292	5	\$23,178
<b>TOTAL</b>		<b>\$161,334</b>	<b>\$657,684</b>	<b>\$1,282,484</b>	<b>9</b>	<b>\$40,816</b>

## USE OF TAX CREDITS

Act 55 of 2007 specifies the tax credits may be applied against the tax liability of Pennsylvania's personal income tax, corporate net income tax, and the capital stock and franchise tax. Film production companies have the option of applying their film production tax credit to any Pennsylvania taxes owed or they may sell or assign the credits to one or more entities.

In FY 2010-11, 31 film production companies were issued film tax credit certificates after completing all phases of production and submitting the requisite audit and economic impact reports, which were approved by the Pennsylvania Film Office. A total of \$47,695,693 in tax credits were either used by the original certificate recipient, i.e., the film production company, or sold or transferred to another entity or entities. The vast majority of the tax credits (99%) were sold or transferred, with just \$397,108 used by the tax credit recipient to reduce its Pennsylvania tax liability.

The following tables list the film productions that were issued tax credit certificates in FY 2010-11 and how the production used the credits (i.e., applied by the recipient of the tax credit certificate to reduce its Pennsylvania tax liability or sold or transferred to another entity or entities) by fiscal year in which the production was initially approved for participation in the state's film production tax credit program.

**Table 3. Use of Film Production Tax Credit Certificates Issued in FY 2010-11  
By Fiscal Year of Tax Credit Authorization**

<b>Table 3a. Use of Film Production Tax Credit Certificates Issued in FY 2010-11 FY 2010-11 Tax Credit Authorization</b>			
<b>Project Name</b>	<b>Entity</b>	<b>Amount Used by FPTC Recipient</b>	<b>Amount Sold/Transferred</b>
Munhall	Frog Prince Theatricals, Inc.	\$0	\$12,384
Philadelphia: The Great Experiment	History Making Productions, LLC	\$0	\$119,430
Encore Dental Spot	iBox Films, Inc	\$0	\$31,597
Stonebridge Life Spot	iBox Films, Inc	\$0	\$38,641
You Can't Have It All	Jaded Creative Productions, LLC	\$0	\$49,025
Kitchen Impossible 3	Kitchen Impossible Season Three LLC/Nancy Glass Productions	\$0	\$227,185
I Am Number 4	Lorien Productions, LLC	\$0	\$8,175,465
One For The Money	One For The Money Productions, LLC	\$0	\$7,260,336
Riddle	Riddle The Movie, LLC	\$0	\$865,922
Teach: Tony Danza	Teach Productions, Inc	\$0	\$873,737
Golf in America Season 2	The Workshop, LLC	\$0	\$165,983
The Haney Project Ray Romano	The Workshop, LLC	\$0	\$166,224
<b>TOTAL</b>		<b>\$0</b>	<b>\$17,985,929</b>

<b>Table 3b. Use of Film Production Tax Credit Certificates Issued in FY 2010-11 FY 2009-10 Tax Credit Authorization</b>			
<b>Project Name</b>	<b>Entity</b>	<b>Amount Used by FPTC Recipient</b>	<b>Amount Sold/Transferred</b>
The Last Airbender	Paramount Pictures	\$0	\$10,849,729
The Next Three Days	Pgh Productions, Inc	\$0	\$7,385,791
<b>TOTAL</b>		<b>\$0</b>	<b>\$18,235,520</b>

**Table 3c.**  
**Use of Film Production Tax Credit Certificates Issued in FY 2010-11**  
**FY 2008-09 Tax Credit Authorization**

<b>Project Name</b>	<b>Entity</b>	<b>Amount Used by FPTC Recipient</b>	<b>Amount Sold/Transferred</b>
The Best and the Brightest	Best and Brightest Movie, LLC	\$0	\$692,420
Sunny Side Up (2009)	Center City Video, Inc.	\$197,915	\$105,988
Sunny Side Up (2008)	Center City Video, Inc.	\$0	\$288,211
Sunny Side Up Commercials/ Promos	Center City Video, Inc.	\$0	\$38,105
Sunny Side Up Specials	Center City Video, Inc.	\$0	\$47,602
Three Rivers	Eye Productions, Inc	\$194,814	\$785,648
If It Ain't Broke Break It	Godse-Thakar Productions, LLC	\$0	\$26,219
Night Catches Us	Human Race Productions, LLC	\$0	\$200,693
Seeking Solutions with Suzanne (2008 Season)	Kelly Ryan Productions	\$294	\$316,967
Dinner Impossible - Season VI	MSPT, LLC	\$0	\$275,012
Kitchen Impossible	Nancy Glass Productions	\$0	\$229,753
The Last Airbender	Paramount Pictures	\$0	\$1,755,532
SS&K/ Environmental Defense Fund	SKUNK Partners, LLC	\$0	\$19,250
Warrior	SS3 Productions, Inc.	\$0	\$6,066,102
Whaddyado (Season 4)	Steve Rotfeld Productions, Inc.	\$4,085	\$71,651
<b>TOTAL</b>		<b>\$397,108</b>	<b>\$10,919,153</b>

**Table 3d.**  
**Use of Film Production Tax Credit Certificates Issued in FY 2010-11**  
**FY 2007-08 Tax Credit Authorization**

<b>Project Name</b>	<b>Entity</b>	<b>Amount Used by FPTC Recipient</b>	<b>Amount Sold/Transferred</b>
Battle for the Barnes	Barnestorm Pictures	\$0	\$54,984
Saddle Up	International Artist Studio	\$0	\$103,000
<b>TOTAL</b>		<b>\$0</b>	<b>\$157,984</b>

