

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

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Commonwealth of Pennsylvania
Tom Corbett, Governor
www.pa.gov

Department of Community
& Economic Development
C. Alan Walker, Secretary

www.filminpa.com

REPORT TO THE GENERAL ASSEMBLY
Film Production Tax Credit Program
FY 2011-12

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REPORT TO THE GENERAL ASSEMBLY FILM PRODUCTION TAX CREDIT PROGRAM FY 2011-12

OVERVIEW

The Pennsylvania Film Production Tax Credit Program (FPTCP) 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. *Note: Legislation enacted on June 30, 2012 changed a number of program elements for film productions awarded tax credits in fiscal year 2012-13 and subsequent years.*

Since the program's inception, nearly \$300 million in state tax credits have been approved/awarded to film production companies over the past five fiscal years. These companies, in turn, have directly injected well over \$1.4 billion into Pennsylvania's economy; generated an estimated \$2.7 billion in total economic activity; and supported nearly 18,000 jobs.

It is important to note the distinction between state tax credits "approved" vs "awarded." Upon acceptance into Pennsylvania's Film Production Tax Credit Program, productions receive an initial approval letter stating the maximum amount of tax credits the production can receive. This amount is largely based on the production's proposed budget and the amount of film production tax credits available in the fiscal year. Once a production is completed, the actual amount of tax credits awarded is based on the actual dollars spent in Pennsylvania as certified in the production's audit, which is submitted after all elements of production have been completed. Film productions whose actual total Pennsylvania qualified expenses are below the amount initially specified in the production's application are awarded a smaller amount of tax credits than initially approved. As a result, the total dollar amount of tax credits awarded since the program's inception will be less than the total amount of film tax credits authorized. In contrast, film production's whose actual qualified expenses are higher than initially specified are awarded a tax credit equal to the amount specified in the initial approval letter, despite the production's higher spending level.

SUMMARY STATISTICS

Pennsylvania Film Production Tax Credit Program: Summary for FY 2007-08 through FY 2011-12

The Pennsylvania Film Office has received and reviewed well over 500 applications for the state's film production tax credit program since the program's inception on July 1, 2007, and approved 293 film productions for receipt of a film tax credit. 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 feature films with production budgets of well over \$100 million.

During the program's first five fiscal years, the Pennsylvania Film Office approved and/or awarded film production tax credits to 37 commercials, 8 documentaries, 83 feature films, and 164 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 2011-12**

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	13%	\$1,263,306	0.4%
Documentaries	8	3%	\$817,917	0.3%
Feature Films	83	28%	\$246,787,097	83%
Television Productions	164	56%	\$49,397,428	17%
TOTAL	292		\$298,332,296	

As noted above, the film tax credits have benefited both large- and small- budget productions. Film productions with budgets under \$1 million represented 57% of the productions receiving a film tax credit since the program began, but less than 5% of the total dollar amount of tax credits approved and/or awarded. In contrast, there have been only 8 productions with total budgets greater than \$50 million that were awarded tax credits. However, these eight productions, which represent just 3% of the total number of projects, are responsible for 42% of the total dollar amount of tax credits awarded with their qualified Pennsylvania expenditures equal to 10 times that of the 167 film productions with budgets under \$1 million.

The following table provides the number of productions receiving tax credits; the total dollar amount of tax credits approved/awarded; the total dollar amount of qualified spending in Pennsylvania; and the associated percent of total for the various measures, according to the size of the total production budget. The dollar amount of tax credits and the qualified Pennsylvania production spending include both the actual amount of film tax credits awarded and production spending that occurred in Pennsylvania for completed productions (based on the figures provided in the productions' audits and economic impact reports) and the approved amount for productions that were not completed by the end of the 2011-12 fiscal year.

**Tax Credits Approved or Issued by Production Budget Category
FY 2007-08 through FY 2011-12**

Total Production Size	Number of Productions Receiving Film Tax Credits	% of Total Productions	\$ Amount of Tax Credits	% of Total \$ Amount of Film Tax Credits	Qualified Production Spending in Pennsylvania
<\$100k	29	10%	\$285,008	0.1%	\$1,311,495
100k - \$250k	42	14%	\$1,346,582	0.5%	\$5,589,857
\$250k - \$500k	49	17%	\$4,122,590	1.4%	\$16,746,862
\$500k - \$750k	27	9%	\$4,171,599	1.4%	\$17,601,746
\$750k - \$1 mil	20	7%	\$3,622,598	1.2%	\$15,213,461
\$1 mil - \$2.5 mil	64	22%	\$19,839,330	7%	\$82,879,404
\$2.5 mil - \$5.0 mil	16	5%	\$11,987,689	4%	\$48,688,226
\$5.0 mil - \$10 mil	12	4%	\$17,166,542	6%	\$74,586,798
\$10 mil - \$25 mil	10	3%	\$27,830,903	9%	\$142,414,599

\$25 mil - \$50 mil	15	5%	\$81,420,803	27%	\$382,152,029
\$50 mil - \$100 mil	4	1%	\$40,877,317	14%	\$181,597,595
\$100+ million	4	1%	\$85,661,338	29%	\$394,524,589
TOTAL	292		\$298,332,296		\$1,363,306,660

Pennsylvania Film Production Tax Credit Program: Summary for FY 2011-12

The Pennsylvania Film Office approved 43 FPTC applications of the 113 applications the office received for tax credits from the FY 2011-12 film production tax credit authorization. As of June 30, 2012, six of these film projects had completed production, submitted the mandated audit and economic impact report, and been issued a tax credit certificate in the 2011-12 fiscal year. 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 Department of Community and Economic Development and/or an economic impact report as of June 30, 2012.

Television productions received the largest number of approvals, accounting for 56% (or 24) of the total productions approved for film production tax credits in FY 2011-12. However, TV productions represented just 25% of the dollar value of the tax credits. In contrast, feature films accounted for 40% of the tax credit approvals and for 75% of the tax credit dollars to be awarded once the productions are completed.

**Tax Credits Approved by Production Type
From FY 2011-12 Film Production Tax Credit Authorization**

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	0	0%	\$0	0%
Documentaries	2	5%	\$119,376	0.2%
Feature Films	17	40%	\$44,778,548	75%
Television Productions	24	56%	\$15,102,076	25%
TOTAL	43		\$60,000,000	

Television productions with total budgets between \$1 million and \$10 million accounted for 28% of the productions approved for a tax credit from the FY 2011-12 film production tax credit authorization, but received just 13% of the dollars allocated. There were just two large budget film productions (i.e., productions with budgets of at least \$50 million) approved for tax credits from the FY 2011-12 authorization, but they accounted for 40% of the dollar amount of tax credits approved and total production spending in Pennsylvania.

**Tax Credits Approved by Production Budget Category
From FY 2011-12 Film Production Tax Credit Authorization**

Total Production Size	Number of Productions Receiving Film Tax Credits	% of Total Productions	\$ Amount of Tax Credits Approved	% of Total \$ Amount of Film Tax Credits	Qualified Production Spending in Pennsylvania
<\$100k	1	2%	\$15,125	0.03%	\$60,500
100k - \$250k	6	14%	\$189,755	0.3%	\$824,710
\$250k - \$500k	2	5%	\$166,175	0.3%	\$664,700
\$500k - \$750k	6	14%	\$710,513	1%	\$3,219,885
\$750k - \$1 mil	3	7%	\$642,623	1%	\$2,570,494
\$1 mil - \$2.5 mil	10	23%	\$3,418,351	6%	\$13,673,414
\$2.5 mil - \$5.0 mil	1	2%	\$764,983	1%	\$3,059,931
\$5.0 mil - \$10 mil	3	7%	\$3,869,033	6%	\$18,325,451
\$10 mil - \$25 mil	3	7%	\$3,817,610	6%	\$42,472,284
\$25 mil - \$50 mil	6	14%	\$22,405,832	37%	\$148,287,393
\$50 mil - \$100 mil	1	2%	\$12,000,000	20%	\$65,619,150
\$100+ million	1	2%	\$12,000,000	20%	\$81,842,314
TOTAL	43		\$60,000,000		\$380,620,226

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 and television productions that have been approved to receive tax credits in the immediately preceding fiscal year, the amount of credits claimed by production, the total amount spent in the Commonwealth by production, tax revenues generated by production, and total jobs created by production. This data is provided in the following sections of this report for FY 2011-12.

The first section lists the productions that were approved during the fiscal year, but had not been completed by June 30, 2012. The second section lists the productions that received film production tax certificates in FY 2011-12 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 and sold or assigned tax credits in FY 2011-12 and the respective dollar amounts.

FILM PRODUCTION TAX CREDITS APPROVED IN FY 2011-12

The Pennsylvania Film Office approved 43 FPTC applications for tax credits from the FY 2011-12 film tax credit authorization. As of June 30, 2012, six of these productions had completed all production activities, submitted the mandated audit and economic impact report, and been issued a tax credit certificate in the 2011-12 fiscal year. (See Table 2 for a listing of the completed productions that were issued tax credit certificates in FY 2011-12.)

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 Department of Community and Economic Development by June 30, 2012 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.

Table 1 below lists the productions that were approved for the FPTC program in FY 2011-12, but had not completed production and/or filed the mandated audit and economic impact report in order to be issued a tax credit certificate by June 30, 2012. The table provides the maximum amount of film production tax credits for which each production was 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 or will occur.

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 2011-12, by Region

Table 1. Film Productions Approved in FY 2011-12, But Project Not Completed by June 30, 2012		
Region/Project Title	Entity Name	Maximum Tax Credit Approved
Dutch Country Roads		\$354,358
Restaurant Impossible - Season 2(5 add'l episodes)	MSPT - Restaurant Impossible LLC	\$354,358
Philadelphia and The Countryside		\$29,390,590
1000 AE aka After Earth	Nova Prime Inc	\$12,000,000
Alpha Girls	South Fellini LLC	\$50,000
Apocalypse, PA	The Workshop LLC	\$362,362
Chica's Farm Fresh Show	Center City Video Inc	\$559,127
Dead Man Down	DMD Productions LLC (IM Productions LLC)	\$1,000,000
Detonator	Detonator LLC (Mortar Films)	\$33,250
Do No Harm	Open 4 Business LLC (Universal Studios)	\$1,081,450
Fix This Yard Season Three	Nancy Glass Productions	\$188,354
Good, Better, Best - The Series	Nancy Glass Productions	\$249,269
Kitchen Impossible Season 7	Nancy Glass Productions	\$279,103
Last Days Here	9.14 Pictures LLC	\$25,776
Political Animals	Horizon Scripted Television Inc (Warner Horizon Television Inc)	\$1,000,000
QVC Television Programs (48 projects)	QVC Inc	\$2,513,022
Restaurant Impossible Season 3 & 4 (26 episodes)	MSPT - Restaurant Impossible, LLC	\$1,873,156

Seeking Solutions with Suzanne 2012	Kelly Ryan Productions	\$291,461
Supervolcanoes	Spitz Inc	\$93,600
Tanked - Season 2	Nancy Glass Productions	\$914,427
The Good Night Show - 26 episodes	Center City Video	\$333,819
The Good Night Show 2012	Center City Video Inc	\$400,053
The Lurking Fear	PA Feature Film Productions LLC	\$205,000
The Red Robin	Rowish Productions & Enterprises (PA) LLC	\$105,000
The Silver Linings Playbook	SLP Films, Inc (The Weinstein Company)	\$5,655,395
The Sunny Side Up Show 2012	Center City Video Inc	\$764,983
The Suspect	The Suspect LLC	\$277,106
Wild About Animals 2012	Steve Rotfeld Productions Inc	\$134,877
Pittsburgh and Its Countryside		\$24,357,992
Awesome Adventures 2012	Steve Rotfeld Productions Inc	\$139,856
Corpsing	72nd Street Films, LLC	\$15,125
Elixir	Bossy Boss Productions, Inc.	\$2,142,639
One Shot	Paramount Pictures Corporation	\$12,000,000
Out of the Furnace	Furnace Films LLC (Relativity Media LLC)	\$7,959,265
Supah Ninjas	Empire City Productions LLC	\$1,000,000
The Chief	The Chief Partners LLC	\$156,000
The Promised Land	Gramercy Productions LLC (NBC Universal)	\$674,971
Won't Back Down	Blue Productions, LLC	\$270,136
Upstate PA		\$99,150
9 Ball	9 Ball LP (Mainstreet Productions LLC)	\$72,575
Six Degrees of Hell	Class of '85 LLC	\$26,575
TOTAL		\$55,202,090

FILM PRODUCTION TAX CREDIT CERTIFICATES AWARDED IN FY 2011-12

Pursuant to Section 8711 – D(a) of Act 55 of 2007, the data for productions claiming tax credits in FY 2011-12 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 production completed and issued a tax credit certificate in FY 2011-12. 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.

The productions are organized according to the fiscal year for which the tax credit expenditures were authorized.

Table 2. Film Production Tax Credits Awarded & Economic Impact for Productions Completed in FY 2011-12

Table 2a. Film Production Tax Credits Awarded in FY 2011-12 for Tax Credits From FY 2011-12 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
Dutch Country Roads		\$27,221	\$108,882	\$212,320	1	\$6,757
RV 2012	Nancy Glass Productions	\$27,221	\$108,882	\$212,320	1	\$6,757
Philadelphia and The Countryside		\$4,770,609	\$19,126,061	\$37,295,819	251	\$1,186,963
Good, Better, Best (Pilot)	Nancy Glass Productions, Inc.	\$26,933	\$140,931	\$274,815	2	\$8,746
My Design Life	My Design Life LLC	\$84,900	\$339,598	\$662,216	4	\$21,075
Safe	Safe Productions LLC	\$4,278,150	\$17,112,600	\$33,369,570	224	\$1,062,007
Tanked	Nancy Glass Productions, Inc.	\$290,826	\$1,173,201	\$2,287,742	15	\$72,809
The Haney Project - Camp Haney	The Workshop LLC	\$89,800	\$359,731	\$701,475	5	\$22,325
TOTAL		\$4,797,830	\$19,234,943	\$37,508,139	252	\$1,193,720

*Annual Full-Time Equivalent

Table 2b. Film Production Tax Credits Awarded in FY 2011-12 for Tax Credits From FY 2010-11 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
Dutch Country Roads		\$145,080	\$580,321	\$1,131,626	8	\$36,015
Extreme Makeover Home Edition	Lock & Key Productions	\$145,080	\$580,321	\$1,131,626	8	\$36,015
Philadelphia and The Countryside		\$10,401,151	\$44,197,608	\$86,185,337	\$579	\$2,742,905
Backwards	13th Night Productions LLC	\$317,900	\$1,373,475	\$2,678,276	18	\$85,238
Susan Graver Style	QVC, Inc	\$211,243	\$955,602	\$1,863,424	13	\$59,305
Around the House	QVC, Inc.	\$89,302	\$371,280	\$723,996	5	\$23,042
Beauty Beat	QVC, Inc.	\$106,722	\$446,108	\$869,911	6	\$27,685
Cooking on Q	QVC, Inc.	\$109,626	\$554,682	\$1,081,630	7	\$34,424
Problems Solved	QVC, Inc.	\$124,142	\$550,158	\$1,072,808	7	\$34,143
Easy Solutions	QVC, Inc.	\$176,403	\$924,928	\$1,803,610	12	\$57,401
Kitchen Ideas	QVC, Inc.	\$177,855	\$821,059	\$1,601,065	11	\$50,955
Denim & Co	QVC, Inc.	\$193,823	\$855,349	\$1,667,931	11	\$53,083
PM Style	QVC, Inc.	\$215,598	\$961,754	\$1,875,420	13	\$59,686
Electronics Today	QVC, Inc.	\$222,857	\$1,117,549	\$2,179,221	15	\$69,355
Savings on Style	QVC, Inc.	\$272,214	\$1,137,261	\$2,217,659	15	\$70,578
Diamonique Jewelry	QVC, Inc.	\$311,409	\$1,523,027	\$2,969,903	20	\$94,519
By Popular Demand	QVC, Inc.	\$337,539	\$1,621,882	\$3,162,670	21	\$100,654
Q Check	QVC, Inc.	\$375,283	\$1,634,918	\$3,188,090	21	\$101,463

QVC Morning Show	QVC, Inc.	\$836,917	\$3,894,178	\$7,593,647	51	\$241,673
Staten Island Cakes	Showhouse Special Fine Living LLC	\$291,956	\$1,201,364	\$2,342,660	16	\$74,557
Sports Gone Wild	Steve Rotfeld Productions, Inc.	\$180,430	\$721,718	\$1,407,350	9	\$44,790
Weekends with Luis	Banyan Productions Inc	\$175,440	\$766,737	\$1,495,137	10	\$47,584
Dark Fields	Dark Fields Productions LLC	\$4,718,011	\$18,872,044	\$36,800,486	247	\$1,171,199
Philadelphia: The Great Experiment - Capital In Crisis - Episodes 2 & 3	History Making Productions LLC	\$116,143	\$462,572	\$902,015	6	\$28,707
Seeking Solutions with Suzanne: Exploring the Arts	Kelly Ryan Productions	\$204,100	\$816,400	\$1,591,980	11	\$50,666
Dinner Impossible VIII - 13 Episodes	MSPT, LLC	\$636,238	\$2,613,563	\$5,096,448	34	\$162,198
Pittsburgh and Its Countryside		\$8,556,739	\$40,564,368	\$79,100,518	\$532	\$2,517,424
Abduction	ABX Productions Inc. (Lionsgate)	\$8,226,091	\$32,904,363	\$64,163,508	431	\$2,042,044
Locke & Key Pilot (add'l funding)	Twentieth Century Fox Television	\$209,363	\$7,159,592	\$13,961,204	94	\$444,324
UPMC Community Benefits Web Commercials	Camelot Communications Group NY	\$54,737	\$218,947	\$426,947	3	\$13,588
Them Idiots	Parallel Television Productions LLC	\$66,548	\$281,466	\$548,859	4	\$17,468
TOTAL		\$19,102,970	\$85,342,297	\$166,417,479	1,118	\$5,296,340

**Table 2c.
Film Production Tax Credits Awarded in FY 2011-12 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
Philadelphia and The Countryside		\$743,213	\$3,596,058	\$7,012,313	47	\$223,171
Drill Team Series	Drill Team LLC	\$221,479	\$885,915	\$1,727,534	12	\$54,980
Money Hunters Season 1	Drill Team Pilot LLC	\$229,022	\$1,107,461	\$2,159,549	15	\$68,729
Money Hunters Season 2	Drill Team Pilot LLC	\$223,722	\$1,326,721	\$2,587,106	17	\$82,336
My Dog Ate What	L&O LLC	\$68,990	\$275,961	\$538,124	4	\$17,126
Pittsburgh and Its Countryside		\$287,234	\$1,148,936	\$2,240,425	15	\$71,303
The Sibling	Sibling the Movie LLC	\$287,234	\$1,148,936	\$2,240,425	15	\$71,303
TOTAL		\$1,030,447	\$4,744,994	\$9,252,738	62	\$294,474

Table 2d.
Film Production Tax Credits Awarded in FY 2011-12 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
Philadelphia and the Countryside		\$1,010,850	\$4,133,662	\$8,060,641	54	\$256,535
Alien vs Predator CTW	BIGSMACK TV Inc.	\$7,142	\$28,571	\$55,713	0	\$1,773
Café	Café Film LLC	\$122,435	\$521,854	\$1,017,615	7	\$32,386
CDI - 2008 Disney	Shooters Inc.	\$37,698	\$150,791	\$294,042	2	\$9,358
Comcast VOD Channels	Center City Video, Inc.	\$299,407	\$1,221,425	\$2,381,779	16	\$75,802
Comcast VOD Channels (10/08 & 11/08)	Center City Video, Inc.	\$222,182	\$905,521	\$1,765,766	12	\$56,197
Comcast VOD Channels (10/08 to 12/08)	Center City Video, Inc.	\$127,882	\$521,335	\$1,016,603	7	\$32,354
Discovery Awesome Host Vignettes	BIGSMACK TV Inc.	\$58,760	\$235,041	\$458,330	3	\$14,587
Edgar & Ellen Party in a Box	BIGSMACK TV Inc.	\$5,499	\$21,998	\$42,896	0	\$1,365
FearNet	Center City Video, Inc.	\$31,958	\$127,832	\$249,272	2	\$7,933
Fight Science Web Toss	BIGSMACK TV Inc.	\$2,806	\$11,226	\$21,891	0	\$697
Gorilla Mop	Stage 3 Productions	\$26,277	\$105,108	\$204,961	1	\$6,523
HBO Boxing Yearender 2008	BIGSMACK TV Inc.	\$18,950	\$77,212	\$150,563	1	\$4,792
National Geographic - In the Womb - Identical Twins	BIGSMACK TV Inc.	\$6,112	\$24,450	\$47,678	0	\$1,517
National Geographic - Waking the Baby Mammoth	BIGSMACK TV Inc.	\$16,459	\$65,839	\$128,386	1	\$4,086
Sundance Channel - The Green	BIGSMACK TV Inc.	\$16,838	\$68,973	\$134,497	1	\$4,280
Travel Channel - NY Night	BIGSMACK TV Inc.	\$3,063	\$16,954	\$33,060	0	\$1,052
Untraceable CTW	BIGSMACK TV Inc.	\$3,926	\$15,707	\$30,629	0	\$975
TOTAL		\$1,010,850	\$4,133,662	\$8,060,641	54	\$256,535

Table 2e.
Film Production Tax Credits Awarded in FY 2011-12 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
Philadelphia and the Countryside		\$2,715,490	\$11,932,071	\$23,267,538	156	\$740,504
Awesome Adventures (Season 15)	Steve Rotfeld Productions, Inc.	\$80,817	\$328,888	\$641,332	4	\$20,411
Donald J. Trump's Fabulous World of Golf (Season 2)	The Workshop LLC	\$265,065	\$1,060,374	\$2,067,729	14	\$65,807
Food Feuds Pilot & Series 1	MSPT - Food Feuds LLC	\$259,521	\$1,403,873	\$2,737,552	18	\$87,124
Kitchen Impossible 4	Kitchen Impossible Season Two LLC	\$228,469	\$1,212,931	\$2,365,215	16	\$75,274
Kitchen Impossible 5	Extreme Poodies LLC	\$229,148	\$1,029,754	\$2,008,020	13	\$63,907
Kitchen Impossible 6	Kitchen Impossible Season Two LLC	\$229,148	\$945,485	\$1,843,696	12	\$58,677

Making Waves	Shirley Road Productions	\$22,303	\$89,213	\$173,965	1	\$5,537
Restaurant Impossible Pilot	MSPT LLC	\$78,594	\$314,375	\$613,031	4	\$19,510
Restaurant Impossible Season 1	MSPT Restaurant Impossible LLC	\$384,794	\$1,651,490	\$3,220,406	22	\$102,491
Sunny Side Up 2010	Center City Video, Inc.	\$428,387	\$1,843,233	\$3,594,304	24	\$114,391
The Best of Greatest Sports Legend	Steve Rotfeld Productions, Inc.	\$159,097	\$636,489	\$1,241,154	8	\$39,500
The Haney Project - Rush Limbaugh	The Workshop LLC	\$175,380	\$701,845	\$1,368,598	9	\$43,556
Whaddyado (Season 6)	Steve Rotfeld Productions, Inc.	\$86,271	\$352,001	\$686,402	5	\$21,845
Wild About Animals (Season 18)	Steve Rotfeld Productions, Inc.	\$88,496	\$362,120	\$706,134	5	\$22,473
Pittsburgh and its Countryside		\$1,592,229	\$7,325,284	\$14,284,304	96	\$454,607
Billy Gardell DVD	Levity Entertainment Group LLC	\$31,577	\$126,306	\$246,297	2	\$7,839
Lightweight	Lightweight LLC	\$9,847	\$39,386	\$76,803	1	\$2,444
Locke & Key	Twentieth Century Fox Television	\$1,550,805	\$7,159,592	\$13,961,204	94	\$444,324
TOTAL		\$4,307,719	\$19,257,355	\$37,551,842	252	\$1,195,111

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 they owe or sell or assign the credits to one or more entities.

Use of Film Production Tax Credit Certificates Issued in FY 2011-12 By Fiscal Year of Tax Credit Authorization

In FY 2011-12, 68 film production companies sold, transferred or redeemed film production tax credit certificates with a total worth of \$65.7 million. The vast majority of tax credits (98%, or \$64.3 million) were either sold or transferred to another entity, with just \$1.4 million used by the initial tax credit recipient to reduce its Pennsylvania tax liability.

The following tables list the film productions that were issued tax credit certificates in FY 2011-12 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 3a. Use of Film Production Tax Credit Certificates Issued in FY 2011-12 FY 2011-12 Tax Credit Authorization			
Project Name	Entity	Amount Used by FPTC Recipient	Amount Sold/Transferred
Safe	Safe Productions LLC	0	\$4,278,150
TOTAL		0	\$4,278,150

Table 3b.
Use of Film Production Tax Credit Certificates Issued in FY 2011-12
FY 2010-11 Tax Credit Authorization

Project Name	Entity	Amount Used by FPTC Recipient	Amount Sold/Transferred
Abduction	ABX Productions Inc. (Lionsgate)	\$0	\$8,226,091
Awesome Adventures Season 14	Steve Rotfeld Productions Inc	\$0	\$50,324
Backwards	13th Night Productions LLC	\$0	\$317,900
Dark Fields aka Limitless	Dark Fields Productions LLC	\$6,465	\$4,711,546
Dinner Impossible - Season VII 8 episodes	MSPT LLC	\$1,024	\$369,946
Dinner Impossible VIII - 13 Episodes	MSPT, LLC	\$0	\$636,238
Donald Trump's World of Golf	The Workshop LLC	\$0	\$114,079
How Do You Know (Add'l Funding)	How Do You Know Productions, Inc.	\$0	\$888,579
Nascar/Comic Book Heros	MRB Productions, Inc	\$0	\$28,672
One For The Money	One For The Money Productions LLC	\$0	\$950,000
Seeking Solutions with Suzanne (2009 Season)	Kelly Ryan Productions	\$0	\$247,288
Sports Gone Wild	Steve Rotfeld Productions Inc	\$0	\$180,430
Staten Island Cakes	Showhouse Special Fine Living LLC	\$0	\$283,361
Suzanne Art Show	Kelly Ryan Productions	\$0	\$284,626
Them Idiots	Parallel Television Productions LLC	\$0	\$66,548
Whaddyado (Season 5)	Steve Rotfeld Productions Inc	\$0	\$59,008
Wild About Animals (Season 17)	Steve Rotfeld Productions Inc	\$0	\$60,599
Unstoppable	20th Century Fox Film Corp	\$0	\$5,304,309
UPMC Community Benefits Web Commercials	Camelot Communications Group NY	\$0	\$54,737
TOTAL		\$7,489	\$22,834,281

Table 3c.
Use of Film Production Tax Credit Certificates Issued in FY 2011-12
FY 2009-10 Tax Credit Authorization

Project Name	Entity	Amount Used by FPTC Recipient	Amount Sold/Transferred
Drill Team Series (partial)	Drill Team LLC	\$0	\$180,593
Love and Other Drugs	Pottersville Pictures, Inc.	\$500	\$6,493,665
Money Hunters Season 1	Drill Team Pilot LLC	\$0	\$452,744
Unstoppable	20th Century Fox Film Corp.	\$1,383,096	\$11,095,287
TOTAL		\$1,383,596	\$18,222,289

Table 3d.
Use of Film Production Tax Credit Certificates Issued in FY 2011-12
FY 2008-09 Tax Credit Authorization

Project Name	Entity	Amount Used by FPTC Recipient	Amount Sold/Transferred
Alien vs Predator CTW	BIGSMACK TV, Inc.	\$0	\$7,142
Blue Valentine	Blue Valentine Pennsylvania LLC	\$0	\$630,222
Café	Café Film LLC	\$0	\$122,435
CDI - 2008 Disney	Shooters, Inc.	\$0	\$37,698
Comcast VOD Channels	Center City Video, Inc.	\$0	\$299,407

Comcast VOD Channels (10/08 & 11/08)	Center City Video, Inc.	\$0	\$222,182
Comcast VOD Channels (10/08 to 12/08)	Center City Video, Inc.	\$0	\$127,882
Discovery Awesome Host Vignettes	BIGSMACK TV, Inc.	\$0	\$58,760
Drill Team Series	Drill Team LLC	\$0	\$40,886
Edgar & Ellen Party in a Box	BIGSMACK TV, Inc.	\$0	\$5,499
FearNet	Center City Video, Inc.	\$31,958	
Fight Science Web Toss	BIGSMACK TV, Inc.	\$0	\$2,806
Gorilla Mop	Stage 3 Productions	\$0	\$26,277
HBO Boxing Yearender 2008	BIGSMACK TV, Inc.	\$0	\$18,950
How Do You Know	How Do You Know Productions, Inc.	\$0	\$14,091,274
National Geographic - In the Womb - Identical Twins	BIGSMACK TV, Inc.	\$0	\$6,112
National Geographic - Waking the Baby Mammoth	BIGSMACK TV, Inc.	\$0	\$16,459
Spice Up My Kitchen Season 5 & 6	Nancy Glass Productions	\$0	\$482,597
Sports Gone Wild	Steve Rotfeld Productions, Inc.	\$0	\$129,397
Sundance Channel - The Green	BIGSMACK TV, Inc.	\$0	\$16,838
Travel Channel - NY Night	BIGSMACK TV, Inc.	\$0	\$3,063
Untraceable CTW	BIGSMACK TV, Inc.	\$0	\$3,926
USA Network Last Chance Harvey	BIGSMACK TV, Inc.	\$0	\$3,456
TOTAL		\$31,958	\$16,353,268

Table 3e.
Use of Film Production Tax Credit Certificates Issued in FY 2011-12
FY 2007-08 Tax Credit Authorization

Project Name	Entity	Amount Used by FPTC Recipient	Amount Sold/Transferred
A New York Heartbeat	NYC LLC	\$0	\$90,284
Center for Connected Medicine	Camelot Communications Group	\$59	\$70,991
Donald J. Trump's Fabulous World of Golf (Season 2)	The Workshop LLC	\$0	\$265,065
Food Feuds Pilot & Season 1	MSPT-Food Feuds LLC	\$0	\$259,521
Kitchen Impossible 4	Kitchen Impossible Season Two LLC	\$0	\$228,469
Kitchen Impossible 5	Extreme Poodies LLC	\$0	\$229,150
Kitchen Impossible 6	Extreme Poodies LLC	\$0	\$228,054
Lightweight	Lightweight LLC	\$0	\$9,847
Making Waves formerly known as The Schuylkill Navy	Shirley Road Productions	\$0	\$22,303
Restaurant Impossible Pilot	MSPT LLC	\$0	\$78,594
Restaurant Impossible Season 1	MSPT Restaurant Impossible LLC	\$0	\$384,794
Sunny Side Up 2010	Center City Video, Inc.	\$0	\$416,587
The Best of Greatest Sports Legend	Steve Rotfeld Productions, Inc.	\$4,117	\$119,198
The Haney Project - Rush Limbaugh	The Workshop LLC	\$0	\$175,380
TOTAL		\$4,176	\$2,578,237

