



FILM PRODUCTION TAX CREDIT QUALIFYING AND NON-QUALIFYING EXPENSES

APPENDIX C

The chart below is intended as a helpful guide, and not an exact list of what are considered Qualified Expenses. Qualified Expenses are for pre-production, production and post-production – not for development, marketing, publicity or distribution. The following list assumes where “yes” is designated that the service is performed or property is used in the state of Pennsylvania.

Coding	Category	Allowable	Comments
101-00	STORY & RIGHTS		They can be counted as eligible expenses ONLY if they are PA expenses, and therefore help the production to make their 60% spend test and then receive the 25% credit on them as well.
101-02	Story Rights Option, Story Rights Purchase, Agents and Attorneys Fees	YES	If rights are purchased from a Pennsylvania resident or an entity subject to taxation in this commonwealth and the transaction is subject to taxation.
103-00	WRITING		
103-02	Writers	YES	If working in Pennsylvania and subject to Pennsylvania tax.
103-04	Story Editor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
103-06	Research	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
103-08	Secretaries	YES	If working in Pennsylvania and subject to Pennsylvania tax.
103-10	Script Printing	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
103-12	Materials & Supplies	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
103-99	Fringes	YES	
105-00	PRODUCER & STAFF		
105-02	Executive Producer	YES	If working in Pennsylvania and subject to Pennsylvania tax.
105-04	Line Producer	YES	If working in Pennsylvania and subject to Pennsylvania tax.
105-06	Producers	YES	If working in Pennsylvania and subject to Pennsylvania tax.
105-08	Associate Producers	YES	If working in Pennsylvania and subject to Pennsylvania tax.
105-10	Secretaries	YES	If working in Pennsylvania and subject to Pennsylvania tax.
105-12	Assistants	YES	If working in Pennsylvania and subject to Pennsylvania tax.
105-14	Purchases and supplies	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
105-16	Wrap Party	YES	If related expenses are incurred in Pennsylvania.
105-18	Entertainment	YES	If related expenses are incurred in Pennsylvania.
105-99	Fringes	YES	
107-00	DIRECTOR & STAFF		
107-02	Director	YES	If working in Pennsylvania and subject to Pennsylvania tax.
107-04	Dialogue Coach	YES	If working in Pennsylvania and subject to Pennsylvania tax.
107-06	Secretaries	YES	If working in Pennsylvania and subject to Pennsylvania tax.
107-08	Choreographers	YES	If working in Pennsylvania and subject to Pennsylvania tax.

Coding	Category	Allowable	Comments
107-10	Assistants	YES	If working in Pennsylvania and subject to Pennsylvania tax.
107-12	Towncar Allowance	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
107-14	Purchases and Supplies	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
107-16	Director Assistant Computer	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
107/18	Director Office Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
107-20	Entertainment Allowance	YES	If related expenses are incurred in Pennsylvania.
107-99	Fringes	YES	
109-00	TALENT		
109-02	Principal Cast	YES	If working in Pennsylvania and subject to Pennsylvania tax.
109-04	Supporting Cast	YES	If working in Pennsylvania and subject to Pennsylvania tax.
109-06	Day Player	YES	If working in Pennsylvania and subject to Pennsylvania tax.
109-08	Weekly Player	YES	If working in Pennsylvania and subject to Pennsylvania tax.
109-10	Talent Staff	YES	If working in Pennsylvania and subject to Pennsylvania tax.
109-12	Talent Expenses	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
109-14	Stunt Coordinator	YES	If working in Pennsylvania and subject to Pennsylvania tax.
109-16	Stunts	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
109-18	Looping and Expenses	YES	If related expenses are incurred in Pennsylvania.
109-20	Casting Director	YES	If working in Pennsylvania and subject to Pennsylvania tax.
109-22	Casting Assistants	YES	If working in Pennsylvania and subject to Pennsylvania tax.
109-24	Casting Office Expenses	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
109-99	Fringes	YES	
111-00	TRAVEL & LIVING Above & Below the Line		
111-02	Travel	YES	
111-04	Living/Allowance	YES	If related expenses are incurred in Pennsylvania.
112-00	FRINGE BENEFITS		
112-02	Pension Plan & Health and Welfare	YES	
112-04	Employer Taxes	YES	
112-06	Local Hire Fringes	YES	
112-08	Payroll Handling	YES	

Coding	Category	Allowable	Comments
PRODUCTION			
113-00	PRODUCTION STAFF		
113-02	Production Manager	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-04	Production Supervisor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-06	First Assistant Director	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-08	Second AD's and Trainees	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-10	Script Supervisor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-12	Location Manager	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-14	Asst Location Managers & Scouts	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-16	Tech Advisors	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-18	Production Coordinators	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-20	Asst Production Coordinators	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-22	Production Secretaries	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-24	Production Accountants	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-26	Assistant Accountants	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-28	Payroll	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
113-30	Construction Estimator	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-32	Post Accounting	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
113-34	Production Assistants	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-36	Pre-Production Breakdown	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
113-38	Board & Budget	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
113-40	Script Timing	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-42	POC and Assistants	YES	If working in Pennsylvania and subject to Pennsylvania tax.
113-99	Fringes	YES	
115-00	EXTRA TALENT		
115-02	Stand ins	YES	If working in Pennsylvania and subject to Pennsylvania tax.
115-04	Casting Commission	YES	If working in Pennsylvania and subject to Pennsylvania tax.
115-06	Extras-Studio	YES	If working in Pennsylvania and subject to Pennsylvania tax.
115-08	Non Union	YES	If working in Pennsylvania and subject to Pennsylvania tax.
115-10	Extras-Location	YES	If working in Pennsylvania and subject to Pennsylvania tax.
115-12	Non Union -	YES	If working in Pennsylvania and subject to Pennsylvania tax.
115-14	Sideline Musicians	YES	If working in Pennsylvania and subject to Pennsylvania tax.
115-16	Fittings	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.

Coding	Category	Allowable	Comments
115-18	Wardrobe	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
115-20	Atmosphere Cars	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
115-22	Casting Svc Fee and Fringes	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
115-24	Polaroid	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
115-26	Telephone/Office	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
115-99	Fringes	YES	
117-00	CAMERA		
117-02	Director of Photography	YES	If working in Pennsylvania and subject to Pennsylvania tax.
117-04	Operator	YES	If working in Pennsylvania and subject to Pennsylvania tax.
117-06	Asst Cameramen & Operators	YES	If working in Pennsylvania and subject to Pennsylvania tax.
117-08	Stead icam Operator	YES	If working in Pennsylvania and subject to Pennsylvania tax.
117-10	Still Photographer	YES	If working in Pennsylvania and subject to Pennsylvania tax.
117-12	Loader	YES	If working in Pennsylvania and subject to Pennsylvania tax.
117-14	Loss and Damage	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
117-16	Purchases & Supplies	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
117-18	Camera Rentals	YES	If purchased from or through a Pennsylvania resident or entity subject to taxation in this commonwealth.
117-20	Box & Still Camera Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
117-99	Fringes	YES	
119-00	ART DEPARTMENT		
119-02	Production Designer	YES	If working in Pennsylvania and subject to Pennsylvania tax.
119-04	Art Director and Assistants	YES	If working in Pennsylvania and subject to Pennsylvania tax.
119-06	Set Designers	YES	If working in Pennsylvania and subject to Pennsylvania tax.
119-08	Illustrators	YES	If working in Pennsylvania and subject to Pennsylvania tax.
119-10	PA Hire	YES	If working in Pennsylvania and subject to Pennsylvania tax.
119-12	Storyboard Artist	YES	If working in Pennsylvania and subject to Pennsylvania tax.
119-14	Prod. Assistants	YES	If working in Pennsylvania and subject to Pennsylvania tax.
119-16	Blue Printing	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
119-18	Stock Units / Backings	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
119-20	Purchases & Supplies	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
119-22	Processing	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
119-24	Research Materials	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
119-26	Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.

Coding	Category	Allowable	Comments
119-28	Equipment	YES	If purchased/rented from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
119-30	Car and Box Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
119-99	Fringes	YES	
121-00	SET CONSTRUCTION		
121-02	Construction Coordinators	YES	If working in Pennsylvania and subject to Pennsylvania tax.
121-04	Construction Foremen	YES	If working in Pennsylvania and subject to Pennsylvania tax.
121-06	Stage Set Construction Labor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
121-08	Location Set Construction Labor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
121-10	Stage Set Construction Materials Purchase	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
121-12	Location Set Construction Materials Purchase	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
121-14	Stage Set Striking Labor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
121-16	Stage Set Striking Materials Purchase and Rentals	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
121-18	Location Set Striking Labor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
121-20	Location Set Striking Materials Purchase	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
121-22	Set Restoration	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
121-24	Fold and Hold Sets	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
121-26	Greens Purchase	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
121-28	Backings Rental/Purchase	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
121-30	Trash Removal	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
121-32	Scissor Lifts/Forklifts	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
121-34	Car and Box Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in the commonwealth.
121-36	Construction Expendables	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
121-99	Fringes	YES	
123-00	SPECIAL EFFECTS		
123-02	SFX Coordinator	YES	If working in Pennsylvania and subject to Pennsylvania tax.
123-04	SFX Assistants	YES	If working in Pennsylvania and subject to Pennsylvania tax.
123-06	Rig and Strike	YES	If working in Pennsylvania and subject to Pennsylvania tax.
123-08	Loss and Damage	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
123-10	Manufacturing Labor & Materials	YES	If working in Pennsylvania and subject to Pennsylvania tax/if purchased from a Pennsylvania vendor, company, or person subject to taxation in this commonwealth.
123-12	Purchases	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.

Coding	Category	Allowable	Comments
123-14	Equipment Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
123-16	Box Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
123-99	Fringes	YES	
125-00	SET OPERATIONS		
125-02	Key Grip	YES	If working in Pennsylvania and subject to Pennsylvania tax.
125-04	Grips -- all	YES	If working in Pennsylvania and subject to Pennsylvania tax.
125-06	Craft Service Persons	YES	If working in Pennsylvania and subject to Pennsylvania tax.
125-08	Greens Person- Company	YES	If working in Pennsylvania and subject to Pennsylvania tax.
125-10	Stand By Carpenters	YES	If working in Pennsylvania and subject to Pennsylvania tax.
125-12	Stand By Painters	YES	If working in Pennsylvania and subject to Pennsylvania tax.
125-14	Loss and Damage	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
125-16	Set Watch/Fireman	YES	If working in Pennsylvania and subject to Pennsylvania tax.
125-18	First Aid & Expenses	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
125-20	Medics	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
125-22	Other Crafts	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
125-24	Heating/Air Conditioning	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
125-26	Purchases	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
125-28	Grip Expendables	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
125-30	Lumber	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
125-32	Craft Service Purchases	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
125-34	Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
125-36	Grip Package	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
125-38	Truck Package	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
125-40	Additional Equipment	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
125-42	Helicopter Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
125-44	Box Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
125-99	Fringes	YES	
127-00	ELECTRICAL		
127-02	Chief Lighting Technician	YES	If working in Pennsylvania and subject to Pennsylvania tax.
127-04	Lighting Assistant and Technicians	YES	If working in Pennsylvania and subject to Pennsylvania tax.
127-06	Rig and Strike	YES	If working in Pennsylvania and subject to Pennsylvania tax.
127-08	Generator Operator	YES	If working in Pennsylvania and subject to Pennsylvania tax.
127-10	Generator Assistants	YES	If working in Pennsylvania and subject to Pennsylvania tax.

Coding	Category	Allowable	Comments
127-12	Special Equipment Operator	YES	If working in Pennsylvania and subject to Pennsylvania tax.
127-14	Electric Hookup	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
127-16	Current	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
127-18	Loss and Damage	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
127-20	Purchases-- Expendables, Gels, Etc.	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
127-22	Globes and Carbons	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
127-24	Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
127-26	Electric Package	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
127-28	Stage Package	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
127-30	Rigging Package	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
127-32	Add'l Equipment	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
127-34	Specialty Lighting	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
127-36	Generator Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
127-38	Box Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
127-99	Fringes	YES	
129-00	SET DRESSING		
129-02	Set Decorator	YES	If working in Pennsylvania and subject to Pennsylvania tax.
129-04	Leadman/Buyer	YES	If working in Pennsylvania and subject to Pennsylvania tax.
129-05	Kit Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
129-06	Set Dressing Labor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
129-08	Drapery/Carpet	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
129-10	Loss, Damage	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
129-12	Manufacturing/Materials	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
129-14	Set Dress Purchase & Materials	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
129-16	Fixtures	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
129-18	Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
129-20	Rentals - All Sets	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
129-22	Car and Box Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
129-24	Research	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
129-26	Film Processing	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.

Coding	Category	Allowable	Comments
129-28	Expendables	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
129-99	Fringes	YES	
129-100	Cleaning	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
131-00	ACTION PROPS		
131-02	Prop Master	YES	If working in Pennsylvania and subject to Pennsylvania tax.
131-04	Assistant Prop Master & Labor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
131-05	Kit Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
131-06	Loss and Damage	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
131-08	Manufacturing Labor/Materials	YES	If working in Pennsylvania and subject to Pennsylvania tax/If purchased from a Pennsylvania vendor, company, or person subject to taxation in this commonwealth.
131-10	Purchases & Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
131-12	Car and Box Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
131-15	Film Processing	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
131-16	Research	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
131-18	Expendables	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
131-99	Fringes	YES	
133-00	PICTURE VEHICLES/ANIMALS		
133-02	Picture Car Coordinator	YES	If working in Pennsylvania and subject to Pennsylvania tax.
133-04	Picture Car Drivers	YES	If working in Pennsylvania and subject to Pennsylvania tax.
133-06	Picture Car Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
133-08	Picture Car Expense	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
133-10	Marine Expense	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
133-12	Aircraft/Helicopter Expense	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
133-14	Pic Vehicle Manufacturing	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
133-16	Mechanic	YES	If working in Pennsylvania and subject to Pennsylvania tax.
133-18	Animals	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
133-20	Loss & Damage	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
133-22	Wranglers, Handlers	YES	If working in Pennsylvania and subject to Pennsylvania tax.
133-24	Feeding and Stabling	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
133-99	Fringes	YES	

Coding	Category	Allowable	Comments
135-00	SPECIAL PHOTOGRAPHY		
135-02	Process Operating	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
135-04	Blue Screen	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
135-06	Matte Shots Contract	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
135-08	Matte Crew Expenses	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
135-10	Animation	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
135-12	Miniature Contact	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
135-14	Miniature Expenses	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
135-16	Computer Graphics	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
135-18	Equipment Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
135-99	Fringes	YES	
139-00	WARDROBE		
139-02	Costume Designer	YES	If working in Pennsylvania and subject to Pennsylvania tax.
139-04	Designer Staff	YES	If working in Pennsylvania and subject to Pennsylvania tax.
139-06	Wardrobe Labor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
139-08	Costumers & Assts.	YES	If working in Pennsylvania and subject to Pennsylvania tax.
139-10	Cleaning and Dying	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
139-11	Kit Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
139-12	Loss and Damage	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
139-14	Alterations & Repairs	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
139-16	Allowance	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
139-18	Purchases & Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
139-20	Car and Box Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
139-22	Research	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
139-24	Expendables	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
139-26	Washing Machine & Dryer	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
139-28	Shop Set Up	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
139-30	Polaroid	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
139-99	Fringes	YES	

Coding	Category	Allowable	Comments
141-00	MAKEUP & HAIRDRESSING		
141-02	Makeup Artist	YES	If working in Pennsylvania and subject to Pennsylvania tax.
141-04	Key Makeup	YES	If working in Pennsylvania and subject to Pennsylvania tax.
141-06	Additional Makeup	YES	If working in Pennsylvania and subject to Pennsylvania tax.
141-08	Additional Hairstylists	YES	If working in Pennsylvania and subject to Pennsylvania tax.
141-10	Makeup & Hairdressing Supplies	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
141-12	Chair Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
141-14	Wigs Purchase/Rentals	YES	If purchased/rented from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
141-16	Appliances	YES	If purchased/rented from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
141-18	Box Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
141-99	Fringes	YES	
143-00	PRODUCTION SOUND		
143-02	Mixer	YES	If working in Pennsylvania and subject to Pennsylvania tax.
143-04	Boom Operator	YES	If working in Pennsylvania and subject to Pennsylvania tax.
143-06	Additional Labor Sound	YES	If working in Pennsylvania and subject to Pennsylvania tax.
143-08	Loss and Damage	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
143-10	Purchases	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
143-12	Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
143-14	Sound Package	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
143-16	Add'l Equipment	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
143-18	Walkie Talkies	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
143-20	Beepers	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
143-22	Box Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
143-99	Fringes	YES	
145-00	LOCATIONS		
145-02	Site Fees and Rentals	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
145-04	Police/Firemen/Watchmen	YES	If working in Pennsylvania and subject to Pennsylvania tax.
145-06	Set Security	YES	If working in Pennsylvania and subject to Pennsylvania tax.
145-08	Scouting	YES	If working in Pennsylvania and subject to Pennsylvania tax.
145-10	Travel Fares	YES	
145-12	Airfare Rates	YES	
145-14	Hotels	YES	

Coding	Category	Allowable	Comments
145-16	Per Diems	YES	
145-18	Meals	YES	
145-20	Extras Catering	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
145-22	Office Production	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
145-24	Catering Assistants	YES	If working in Pennsylvania and subject to Pennsylvania tax.
145-26	Entertainment/Gratuities	YES	If related expenses are incurred in Pennsylvania and included in the original budget.
145-28	Film Shipping	YES	
145-30	Shipping Negative	YES	
145-32	Baggage/Equipment Shipping	YES	
145-34	Mileage and Parking	YES	
145-36	Location Restoration	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
145-38	Purchases	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
145-40	Office Supplies & Equipment	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
145-42	Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
145-44	Office Space	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
145-46	Utilities	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
145-48	Cleaning	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
145-50	Art Dept Office	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
145-52	Set Dec/Props Warehouse	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
145-54	Construction Mill	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
145-56	Telephone/Postage	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
145-58	Install Phone Systems	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
145-60	Phone Charges	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
145-62	Cell Charges	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
145-64	Office Equipment Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
145-99	Fringes	YES	
147-00	VIDEO TAPE		
147-02	Supervision	YES	If working in Pennsylvania and subject to Pennsylvania tax.
147-04	Technical Director	YES	If working in Pennsylvania and subject to Pennsylvania tax.
147-06	Video Operator	YES	If working in Pennsylvania and subject to Pennsylvania tax.
147-08	Video Recordist	YES	If working in Pennsylvania and subject to Pennsylvania tax.

Coding	Category	Allowable	Comments
147-10	Additional labor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
147-12	Purchases	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
147-14	Supplies	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
147-16	Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
147-18	Video Assist Package	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
147-22	Video Transfers	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
147-24	Video Editing	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
147-26	Video Contact	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
147-99	Fringes	YES	
149-00	TRANSPORTATION		
149-02	Transportation Coordinator	YES	If working in Pennsylvania and subject to Pennsylvania tax.
149-04	Captains	YES	If working in Pennsylvania and subject to Pennsylvania tax.
149-06	Studio Drivers	YES	If working in Pennsylvania and subject to Pennsylvania tax.
149-08	Location Drivers	YES	If working in Pennsylvania and subject to Pennsylvania tax.
149-10	Loss and Damage	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
149-12	Repairs/Maintenance	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
149-14	Box Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
149-16	Car Wash	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
149-18	Pickup Service	YES	If transportation is to or from a Pennsylvania train station, bus depot, or airport.
149-20	Taxis	YES	If transportation is to or from a Pennsylvania train station, bus depot, or airport.
149-22	Car Pickups	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
149-24	Gas and Oil	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
149-26	Genny Gas & Oil	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
149-28	Office Production	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
149-30	Tolls and Road Permits	YES	
149-32	Purchases	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
149-34	Honey Wagon Supplies	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
149-36	Studio Vehicles	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
149-38	Production Trucks & Vehicles	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
149-40	Location Vehicles	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
149-42	Cranes	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.

Coding	Category	Allowable	Comments
149-44	Insert Car	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
149-46	Camera Cars	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
149-99	Fringes	YES	
151-00	PRODUCTION FILM & LAB		
151-02	Raw Stock	YES	
151-04	Steadicam	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
151-06	Negative Develop	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
151-08	Develop (90%)	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
151-10	Positive Printing	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
151-12	1/4" Sound Tape	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
151-14	Sound Transfers	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
151-16	Video Cassette Dailies	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
151-18	Telecine Transfers	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
151-20	Polaroid - All Departments	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
153-00	TESTS		
153-02	Talent	YES	If working in Pennsylvania and subject to Pennsylvania tax.
153-04	Labor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
153-06	Purchases	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
153-08	Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
153-10	Film	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
153-99	Fringes	YES	
155-00	FACILITY EXPENSES		
155-02	Studio Telephone	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
155-04	Studio Phone Charges	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
155-06	Post Phone Charges	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
155-08	Postage and Messengers	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
155-10	Studio Shipping/Messengers	YES	If shipped within the state of Pennsylvania.
155-12	Outside Facility	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
155-14	Stage Use / Licensing Agreement	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
155-16	Stage Includes Power/Security	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.

Coding	Category	Allowable	Comments
155-18	Prep/Strike	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
155-20	Shoot	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
155-22	Power	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
155-24	Backlot Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
155-26	Dressing Room Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
155-28	Parking Space Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
155-30	Prep - Parking	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
155-32	Shoot - Parking	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
155-34	Other Studio Facilities	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
155-36	Studio Personnel Charges	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
155-38	Dumpsters, Cleaning	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
156-00	AUDIENCE RELATIONS		
156-02	Audience	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
156-04	Talent	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
156-06	Bleachers/Drapes	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
156-08	Food/Drink	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
156-10	Transport	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
156-99	Fringes	YES	
157-00	SECOND UNIT		
157-02	Second Unit Director	YES	If working in Pennsylvania and subject to Pennsylvania tax.
157-04	Cast Talent	YES	If working in Pennsylvania and subject to Pennsylvania tax.
157-06	Production Staff	YES	If working in Pennsylvania and subject to Pennsylvania tax.
157-08	Camera	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
157-10	Art Department	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
157-12	Construction	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
157-14	Special Effects	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
157-16	Set Operations	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
157-18	Electrical	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
157-20	Set Dressing	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.

Coding	Category	Allowable	Comments
157-22	Props	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
157-24	Pic Vehicles and Animals	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
157-26	Extras	YES	If working in Pennsylvania and subject to Pennsylvania tax.
157-28	Wardrobe	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
157-30	Makeup and Hair	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
157-32	Sound	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
157-34	Locations	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
157-36	Video Tape	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
157-38	Transportation	YES	
157-40	Raw Stock/Develop	YES	
157-42	Post Prod Labor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
157-99	Fringes	YES	
159-00	SPECIAL UNIT		
159-02	Talent	YES	If working in Pennsylvania and subject to Pennsylvania tax.
159-04	Staff	YES	If working in Pennsylvania and subject to Pennsylvania tax.
159-06	Labor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
159-08	Transportation	YES	
159-10	Contract	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
159-12	Locations	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
159-14	Raw Stock/Develop	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
159-16	Purchases	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
159-18	Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
159-20	Miscellaneous Expense	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
159-99	Fringes	YES	
163-00	FRINGES-SHOOTING PERIOD		
163-02	Pension Plan & Health and Welfare	YES	
163-04	Employer Taxes	YES	
163-06	Local Hire Fringes	YES	
163-08	Payroll Handling	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
163-10	Retroactive Pay	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.

Coding	Category	Allowable	Comments
163-11	Accrued Holiday & Vacation	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
163-12	FICA	YES	
163-13	Workmen's Comp	YES	
163-14	Union Dues	YES	
163-15	Medicare & Medicaid	YES	
POST PRODUCTION			
165-00	EDITING & PROJECTION		
165-08	Film Editor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
165-10	Assistant Film Editors	YES	If working in Pennsylvania and subject to Pennsylvania tax.
165-12	Conforming	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
165-14	Post Prod Supervisor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
165-16	Projectionist	YES	If working in Pennsylvania and subject to Pennsylvania tax.
165-18	Coding and Misc Editorial	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
165-20	Coding Equipment	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
165-22	Sound Effects Editing	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
165-24	ADR Editing	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
165-26	Production Assistant	YES	If working in Pennsylvania and subject to Pennsylvania tax.
165-28	Negative Cutting	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
165-30	Music Editors	YES	If working in Pennsylvania and subject to Pennsylvania tax.
165-32	Post Ship	YES	If shipped within the state of Pennsylvania.
165-33	Local Messenger	YES	If working in Pennsylvania and subject to Pennsylvania tax.
165-34	Travel	YES	
	Living	YES	If related expenses are incurred in Pennsylvania.
165-35	Meals	YES	If related expenses are incurred in Pennsylvania.
165-36	Continuity Expenses	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
165-38	Purchases	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
165-40	Expendables	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
165-42	Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
165-44	Editorial Room Rentals	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
165-46	Editors' KEM/Equipment	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
165-48	Bins, Sync, Racks	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
165-50	Lightworks System	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.

Coding	Category	Allowable	Comments
165-52	Equip, Deliver/Pickup	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
165-54	Sound Editors' Room	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
165-56	Music Editors' Room	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
165-58	Other Equip.	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
165-99	Fringes	YES	
167-00	MUSIC		
167-02	Clearances	YES	They can be counted as eligible expenses ONLY if they are PA expenses, and therefore help the production to make their 60% spend test and then receive the 25% credit on them as well.
167-04	Writers	YES	If working in Pennsylvania and subject to Pennsylvania tax.
167-06	Composers	YES	If working in Pennsylvania and subject to Pennsylvania tax.
167-08	Supervisor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
167-10	Arrangers	YES	If working in Pennsylvania and subject to Pennsylvania tax.
167-12	Copyists	YES	If working in Pennsylvania and subject to Pennsylvania tax.
167-14	Pre-Score Musicians	YES	If working in Pennsylvania and subject to Pennsylvania tax.
167-16	Underscore Musicians	YES	If working in Pennsylvania and subject to Pennsylvania tax.
167-18	Star Vocalist	YES	If working in Pennsylvania and subject to Pennsylvania tax.
167-20	Vocalists	YES	If working in Pennsylvania and subject to Pennsylvania tax.
167-22	Music Editing	YES	If working in Pennsylvania and subject to Pennsylvania tax.
167-24	Travel Expenses	YES	
	Living Expenses / Allowance	YES	If related expenses are incurred in Pennsylvania.
167-25	Meals	YES	If related expenses are incurred in Pennsylvania.
167-26	Purchases	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
167-28	Cassettes	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
167-30	Rental and Cartage	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
167-99	Fringes	YES	
169-00	SOUND (POST PRODUCTION)		
169-02	Dubbing Stage	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
169-04	Temp Dub	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
169-06	Pre Dub	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
169-08	Final Dub	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
169-10	Post Preview/Session	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
169-12	Foreign Mu/Fx	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.

Coding	Category	Allowable	Comments
169-14	DTS	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
169-18	ADR Stage	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
169-20	Foley Efx Recording	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
169-22	Walkers	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
169-24	Video Transfer	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
169-26	Tape Transfer	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
169-28	Dubbing	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
169-30	Travel	YES	
169-31	Living Expenses	YES	If related expenses are incurred in Pennsylvania.
169-32	Purchases	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
169-34	Equipment Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
169-36	Dolby Cards	YES	
169-38	DTS Fee	YES	
169-40	License Fee	YES	
169-42	Dolby License	YES	
169-44	DTS License	YES	
169-46	SDDS License	YES	
169-48	Close Captioning	YES	
169-99	Fringes	YES	
171 -00	FILM & STOCK SHOTS		
171-02	Film Leader	YES	If working in Pennsylvania and subject to Pennsylvania tax.
171-04	Stock Shot Purchase	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
171-06	Stock Shots Labor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
171-08	Stock Shots Film & Process	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
171-10	Reprints	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
171-12	Lab Special Handling	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
171-14	Video Cassettes/Tape	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
171-16	Reversal Dupes	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
171-18	Tape Purchase	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
171-20	Optical Sound Track	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.

Coding	Category	Allowable	Comments
171-22	Reference Print	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
171-24	Protection Dupes	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
171-26	Composite Print	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
171-28	Laboratory Overtime	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
171-30	Negative Splicing	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
171-32	Answer Prints	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
171-34	Check Print	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
171-36	Interpositive	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
171-38	Protection Master-YCM	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
171-40	Master Positive/YCM	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
173-00	VISUAL EFFECTS		
173-02	Visual Effects Supervisor	YES	If working in Pennsylvania and subject to Pennsylvania tax.
173-04	Miniatures	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
173-06	Wire Removal	YES	If performed by a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
173-08	Mattes	YES	If purchased/rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
173-10	Purchases	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
173-12	Misc Expenses	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
173-99	Fringes	YES	
175-00	TITLES, OPTICALS, INSERTS		
175-02	Main & End Titles	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
175-04	Title Designer	YES	If working in Pennsylvania and subject to Pennsylvania tax.
175-06	Optical Effects	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
175-08	Inserts	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
175-10	Trademarks and Rating	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
175-12	Optical Development	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
175-99	Fringes	YES	
179-00	FRINGES - POST PRODUCTION		
179-02	Pension Plan & Health and Welfare	YES	
179-04	Employer Taxes	YES	
179-06	Local Hire Fringes	YES	

Coding	Category	Allowable	Comments
179-08	Payroll Handling	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
179-10	Retroactive Pay	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
OTHER			
181-00	INSURANCE		
181-02	Cast Insurance	YES	If purchased through a Pennsylvania based insurance agent.
181-04	Negative Insurance	YES	If purchased through a Pennsylvania based insurance agent.
181-06	Deductibles	YES	If purchased through a Pennsylvania based insurance agent.
181-08	Marine and Aircraft	YES	If purchased through a Pennsylvania based insurance agent.
181-10	Miscellaneous such as errors and Omissions	YES	If purchased through a Pennsylvania based insurance agent.
181-11	Deductibles	YES	If purchased through a Pennsylvania based insurance agent.
183-00	UNIT PUBLICITY		
183-02	Unit Publicist	YES	If working in Pennsylvania and subject to Pennsylvania tax.
183-04	Publicity Contract	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
183-06	Outside Photographer	YES	If working in Pennsylvania and subject to Pennsylvania tax.
183-08	Stills Film and Processing for Shoot	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
156-99	Fringes	YES	
185-00	PRODUCT PLACEMENT		
185-02	Product Placement Credits	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
187-00	GENERAL EXPENSES		
187-02	MCAA Seal	YES	
187-04	Work Order Transfers	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
187-06	Legal Fees	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
187-08	Bank/Exchange Costs	NO	
187-09	Certified Public Accountant	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
187-10	Professional Fees	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
187-12	Studio Entertainment	YES	If related expenses are incurred in Pennsylvania and included in the original budget.
187-14	Outside Bank Interest	NO	
187-16	Preview Expenses	NO	
187-18	Previews	NO	If related expenses are incurred in Pennsylvania and included in the original budget.
187-20	Office Purchases	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
187-22	Computers and Software	YES	If purchased from a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.

Coding	Category	Allowable	Comments
187-24	Office Space Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
187-26	Post Office & Shipping	YES	
187-28	Office Equipment Rental	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
187-30	Post Office Equipment	YES	If rented from or through a Pennsylvania resident or an entity subject to taxation in this commonwealth.
187-32	Miscellaneous	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
187-34	OSHA Safety	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
187-36	Wrap Party	YES	If related expenses are incurred in Pennsylvania.
187-37	Accounting Fees	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
189-00	FRINGES - OTHER		
189-02	Pension Plan & Health and Welfare	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
189-04	Employer Taxes	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
189-06	Local Hire Fringes	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
189-08	Payroll Handling	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
189-09	Per Diem	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
191-00	INSURANCE		
191-02	Cast	YES	If purchased through a Pennsylvania based insurance agent.
191-04	Negative	YES	If purchased through a Pennsylvania based insurance agent.
191-06	Extra Expenses	YES	If purchased through a Pennsylvania based insurance agent.
191-08	Marine, Aircraft Etc.	YES	If purchased through a Pennsylvania based insurance agent.
193-00	COMPLETION BOND	YES	If purchased through a Pennsylvania based company.
195-00	CONTINGENCY	YES	If related expenses are incurred in Pennsylvania and paid to a Pennsylvania based vendor, company, or person subject to taxation in this commonwealth.
197-00	MARKETING AND ADVERTISING	NO	

See attached Q&A for further clarification.