



**CERTIFIED VISUAL MEDIA PRODUCTION CREDIT  
WORKSHEET FOR TAX YEAR 2010  
36 MRSA § 5219-Y**

TAXPAYER NAME: \_\_\_\_\_ EIN/SSN: \_\_\_\_\_

Date Visual Media Production completed: \_\_\_\_\_

**Note:** Owners of pass-through entities (partnerships, LLCs, S corporations, trusts, etc.) claiming the credit, enter name and ID number of the pass-through entity on the lines below.

NAME OF PASS-THROUGH ENTITY

EIN/SSN

**Important:** Businesses claiming the Pine Tree Development Zone income tax credit are not eligible for this credit.

To claim the credit, you must attach a copy of the Visual Media Production Certificate issued by the Department of Economic and Community Development (DECD).

1. Visual media production expenses (see instructions) ..... 1. \_\_\_\_\_

**Note:** If less than \$75,000, STOP; you do not qualify for the credit.

2. Credit rate ..... 2. \_\_\_\_\_ .05

3. Certified Visual Media Production Credit (line 1 multiplied by line 2). Enter the result here and on Form 1120ME, Schedule C, line 29n or on Form 1040ME, Schedule A, line 16 ..... 3. \_\_\_\_\_

**Note:** Any unused Certified Visual Media Production Credit may *not* be carried over to other tax years.

**2010**  
**CERTIFIED VISUAL MEDIA PRODUCTION CREDIT**  
**WORKSHEET INSTRUCTIONS**

**General Instructions**

The Certified Visual Media Production Credit is based on visual media production expenses, defined below. To claim the credit, a visual media production company must obtain a Visual Media Production Certificate from the Department of Economic and Community Development ("DECD"). For more information on how to apply for a Visual Media Production Certificate, go to [www.filminmaine.com/incentives](http://www.filminmaine.com/incentives). The credit is available to corporations through Form 1120ME and available to individuals who are owners/members of pass-through entities and sole proprietors through Form 1040ME. The credit is available only for the tax year during which the visual media production is completed.

**Visual media production expenses** are expenses incurred in Maine with respect to a certified visual media production for the following: expenses associated with preproduction, production and postproduction; construction costs; operations; editing and related services; music, photography and film processing, including transferring film to tape or digital format; sound recording, mixing and synchronization; lighting, makeup, wardrobe and accessories; transportation; food and lodging for cast and crew; insurance and bonding; rental of facilities and equipment, including location fees; and any other expenses incurred in Maine with respect to a certified visual media production not specifically excluded by law (see next paragraph below).

Visual media production expenses **do not include** the following: marketing, advertising, printing or disseminating a visual media production; wages, salaries, commissions, or any other form of compensation or remuneration paid to employees for personal services; payments made to temporary employee-leasing companies; and payments made to performing artists.

**Specific Instructions**

**Line 1.** Enter the total visual media production expenses incurred, as described in the General Instructions above. If you are an owner in a pass-through entity, enter on line 1 only that portion of the visual media production expenses that reflects your ownership percentage in the entity.