

FilmHawaii

For Film Office Use Only:
PTC No. _____
Date Rec'd: _____

HAWAII FILM OFFICE | State of Hawaii, Department of Business, Economic Development and Tourism | 250 South Hotel St., 5th Floor | Honolulu, HI 96813
Mailing Address: P.O. Box 2359 | Honolulu, HI 96804 | Phone (808) 586-2570 | incentives@hawaiifilmoffice.com

HAWAII PRODUCTION REPORT (HPR)

20-25% Motion Picture, Digital Media, and Film Production Income Tax Credit

All fields **MUST** be filled in. Submit HPR via **SECURED** email to: incentives@hawaiifilmoffice.com and submit signed hard copy of HPR and all required deliverables by mail **no later than 90 days** following end of each taxable year in which qualified production costs were expended.

IMPORTANT: The filing entity must file the requisite Hawaii Income Tax forms on or before the 12th month following the close of the taxable year for which the tax credit may be claimed. Failure to comply with the 12-month filing requirement constitutes waiver of the right to claim the credit.

CONFIDENTIALITY: This application and other records related to this report may be subject to public disclosure under Hawaii's Uniform Information Practices Act ("UIPA"), Chapter 92F, Hawaii Revised Statutes, which governs public access to the records of government agencies in Hawaii. The UIPA provides certain exceptions to public disclosure. See Section 15: page 6 for further information.

1. Production Information:

Title of Production: _____

Type of Production: (Feat. Film, TV show, etc.) _____

Producer(s): _____

Director: _____

Key Cast: _____

2. PTC No: _____ Tax Year Ending: _____

3. Filing Entity (sole entity that will file a Hawaii state tax return to claim the tax credit):

+ **DELIVERABLES REQUIRED – Proof of Business Registration in the State of Hawaii, if not provided already.** (TIR 2019-01 §18-235-17-03(a-1))

Company: _____

Address: _____ City/ST/ZIP: _____

Contact: _____ Title: _____

Phone: _____ Fax: _____ E-mail: _____

Type of Entity: _____ Fed. ID #: _____ State incorporated/registered: _____

Filing Entity General Excise Tax License #: _____

4. Production Entity (company managing physical and/or post-production, if different from filing entity above):

Company: _____

Address: _____ City/ST/ZIP: _____

Contact: _____ Title: _____

Phone: _____ Fax: _____ E-mail: _____

5. Website of Production (if applicable): http:// _____

6. Verification Review / CPA Must meet qualification standards (TIR 2019-01 §18-235-17-01 & §18-235-17-16):

+ **DELIVERABLES REQUIRED Provide Firm / CPA verification of registration to do business in the State of Hawaii with this HPR filing:**

Company: _____ Contact: _____

Phone: _____ Registered to do business in Hawaii: Yes No

7. Additional Contacts: In addition to contact listed in #3, the Hawaii Film Office may discuss the contents of this HPR and attachments with:

Name: _____ Title: _____

Tel: _____ Email: _____

8. Hawaii Production Dates (Start and End dates with Year):

Pre-Production: _____ # of Days: _____
 Shoot: _____ # of Days: _____ % Shot in Hawaii: _____
 Wrap: _____ # of Days: _____
 Post: _____ # of Days: _____ % of Post Done in Hawaii: _____

9. Breakdown of Expenditures & 20-25% Credit Amounts by Taxable Year:

+ DELIVERABLES REQUIRED – Detailed Expense Report/Ledger, Vendor List(s), and Payroll and/or Petty Cash breakdowns if applicable
See sample expenditure report at hawaiiilmoffice.com for level of detail required. Breakdown expenditures by island and year if applicable.

Total Expend/Budget: \$ _____ Hawaii Qualified Expend: \$ _____ HI % of Total: _____%

Hawaii In-state Qualified Expend: \$ _____ Out of state Qualified Expend (Self Assess Use-Tax): \$ _____

Above the Line (ATL) Hawaii Expend: \$ _____ Below the Line (BTL) Hawaii Expend: \$ _____

>> The Hawaii expenditure is the aggregate total amount of "qualified production costs" you plan to claim. For details on what is considered a "qualified production cost," go to filmoffice.hawaii.gov and see [Appendix A](#) of the Overview & Instructions, 20-25% Tax Credit FAQs, and NEW TIR 2019-01.

Year 1
 TAX YEAR ENDING
 (Month / Day / Year)

A. Oahu Expend:	\$ _____	A. Credit Amt (20%)	\$ _____
B. Neighbor Island Expend(s):	\$ _____	B. Credit Amt (25%)	\$ _____
Big Island:	\$ _____	Maui:	\$ _____
Kauai:	\$ _____	Molokai:	\$ _____
Lanai:	\$ _____	Other:	\$ _____
		Total Credit Amt (A + B):	\$ _____
		Specify Other Loc:	_____

Year 2
 TAX YEAR ENDING
 (Month / Day / Year)

A. Oahu Expend:	\$ _____	A. Credit Amt (20%)	\$ _____
B. Neighbor Island Expend(s):	\$ _____	B. Credit Amt (25%)	\$ _____
Big Island:	\$ _____	Maui:	\$ _____
Kauai:	\$ _____	Molokai:	\$ _____
Lanai:	\$ _____	Other:	\$ _____
		Total Credit Amt (A + B):	\$ _____
		Specify Other Loc:	_____

10. Target Release Date & Distribution Plan:

+ DELIVERABLES REQUIRED - End Credit Screen Grab (and/or follow up with EPK or CD of Final Product) (TIR 2019-01 §18-235-17-17)

11. Shoot Locations:

12. Any Problems Encountered/Solved?

13. Hiring Report:

+ DELIVERABLES REQUIRED – Crew List with contact information (information will be kept confidential) (TIR 2019-01 §18-235-17-17)

Hawaii Resident vs. Non-Resident Hires by Category:

	<u>HI Res</u>	<u>Non-Res</u>		<u>HI Res</u>	<u>Non-Res</u>
Above-the-line (directors, producers, writers, principal cast):	_____	_____	Other: _____	_____	_____
Talent (supporting cast and extras only):	_____	_____	Other: _____	_____	_____
Department heads and keys:	_____	_____	Other: _____	_____	_____
Below-the-line crew (excluding dept. heads and keys):	_____	_____	Other: _____	_____	_____
Total HI Res: _____		Total Non-Res: _____		TOTAL (resident + non-resident) hires in Hawaii: _____	

Hawaii Resident vs. Non-Resident Hires by Department:

	<u>HI Res</u>	<u>Non-Res</u>		<u>HI Res</u>	<u>Non-Res</u>		<u>HI Res</u>	<u>Non-Res</u>
Producers, Directors, Writers:	_____	_____	Grip:	_____	_____	Transportation:	_____	_____
Production:	_____	_____	Hair/Make-Up:	_____	_____	Visual Effects:	_____	_____
Accounting:	_____	_____	Locations:	_____	_____	Animator/Digital Artist:	_____	_____
Animals:	_____	_____	Medic:	_____	_____	Game/Software Developers:	_____	_____
Art:	_____	_____	Post-Production:	_____	_____	Principal Cast:	_____	_____
Assistant Directors:	_____	_____	Property:	_____	_____	Supporting Cast:	_____	_____
Camera:	_____	_____	Script Supervisor:	_____	_____	Extras:	_____	_____
Casting:	_____	_____	Set Decoration:	_____	_____	Other:	_____	_____
Catering & Craft Service:	_____	_____	Sound:	_____	_____	Other:	_____	_____
Construction:	_____	_____	Special Effects:	_____	_____	Other:	_____	_____
Costume:	_____	_____	Stand-Ins:	_____	_____	Other:	_____	_____
Electric:	_____	_____	Storyboard Artist:	_____	_____	Other:	_____	_____
Greens:	_____	_____	Stunts:	_____	_____	Other:	_____	_____

Hires by County Residency:

Honolulu County (Oahu) Resident Hires: _____ Kauai County Resident Hires: _____
 Big Island County Resident Hires: _____ Maui County (Lanai, Maui, Molokai) Resident Hires: _____

Describe the efforts undertaken to hire Hawaii residents: Provide documentary evidence. (TIR 2019-01; §18-235-17-18)

FOR PRODUCTIONS CLAIMING COSTS FOR NON-RESIDENT PERSONNEL / CONTRACTORS FROM OUT-OF-STATE REQUIRED TAX ADVISORY NOTICE: (by checking the following box you are verifying that these actions were done):

Tax Advisory Notice of Hawaii State income tax obligations were given to all non-resident employees, contractors, vendors, loan-out companies or any other agent performing work in the State of Hawaii and obtained acknowledgement that the advisory was received. (TIR 2019-01; §18-235-17-20)

Please complete the "Workforce Development Contribution Report" (Section 14, pp. 4-5) and submit to school or union official for review and verification. Include this/the signed copy when submitting entire "Hawaii Production Report" to Hawaii Film Office. See Appendix B of instructions for details and TIR 2019-01; §18-235-17-19.

14. Workforce Development Contribution Report:

Type(s) of Contribution(s):

- a. Financial contribution to Hawaii university, public/charter school:
Amount: \$ _____ School: _____

Specify which Arts Program within the School the Contribution was made: _____

- b. In-kind donation to Hawaii university, **public/charter school** (describe, including equivalent monetary value)

School/Arts Program: _____

Camera/sound equipment:

Editing/post equipment:

Grip/electric equipment:

Computer hard/software:

Props/set dressing:

Costumes:

Other:

(must be previously agreed to by school administrators)

- c. Educational program with Hawaii university, public/charter school: _____

School/Arts Program: _____

Internship(s): (Describe, including intern's name(s), duties, and dates/hours of service)

Volunteer Service(s): (Describe, including volunteer's name(s), activities, and dates/hours of service)

**14. Workforce Development Contribution Report (continued):
Type(s) of Contribution(s) (continued):**

d. Educational program with local labor union chapter: Union/Chapter: _____

Apprenticeship/Internship(s): (Describe, including apprentice/intern's name(s), duties, and dates/hours of service)

Volunteer Service(s): (Describe, including volunteer's name(s), activities, and dates/hours of service)

e. Workshop / Seminar with Hawaii Film Office: (Describe, including speaker's name(s), topic(s), and dates/hours of service)

f. Other (describe) (Must have been pre-approved by Hawaii Film Office during registration period)

School/Union/Institution Verification: *(Please submit to school, union, or other official to review & complete)*

I have reviewed the Workforce Development Contribution Report above (#14), and hereby verify that it is true and correct to the best of my knowledge.

I verify that we are a public or charter school and the contribution **has been earmarked for Film / Video / or Performing Arts Program***

Signature Date

Name:

Title:

School/Union/Institution:

Address:

Phone: Fax: Email:

*Details / Comments: _____

15. Confidentiality Request:

Please specify the sections or information, if any, that you would like exempted from disclosure. Explain in detail how the information constitutes confidential commercial and financial information that, if disclosed, would likely cause you substantial competitive harm. Attach additional sheets if necessary.

CONFIDENTIALITY cont.: One exception allows government agencies to protect information that constitutes confidential commercial and financial information that, if disclosed, would likely cause you substantial competitive harm. See Haw. Rev. Stat. § 92F-13(3). The Hawaii Film Office may disclose budget and expenditure information submitted (under Section 8 below) in an anonymous form. To request that other information submitted be protected under this exception, **fill out Section 15 above specifically identifying the information to be withheld** from public disclosure and explaining how its disclosure would likely cause you substantial competitive harm. The Hawaii Film Office reserves the right to determine whether information submitted by you will be withheld from disclosure. You will be notified of any requests made for the disclosure of your information and whether the information will be disclosed in accordance with the UIPA.

16. Certification:

I hereby certify:

- I am authorized to sign on behalf of the applicant filing entity listed above.
- The production, at all times, complied with all applicable statutes, ordinances, rules, and regulations of the federal, state and county governments.
- I understand that an end credit or the like to the State of Hawaii must be provided as an additional condition of claiming the 20-25% Motion Picture, Digital Media, and Film, Production Income Tax Credit ([TIR 2019-01 18-235-17-17](#))
- All statements in this report are true and correct. I agree and understand that any misstatements of material matter herein may result in the forfeiture of all rights to claim the 20-25% Motion Picture, Digital Media, and Film, Production Income Tax Credit under Hawaii Revised Statutes §235-17 and/or the criminal penalties set forth in Hawaii Revised Statutes §231-36.

Signature	Date
Name	Phone:
Title/Company:	E-mail:

How to Submit Your Hawaii Production Report and required Deliverables:

1. **Fill out the Hawaii Production Report (HPR)**, print two copies of the completed report, keep a copy for your files.
2. **Request** a *secure* email from the Hawaii Film Office to submit the HPR. Once you receive a *secure* email, reply to that email chain with HPR attached.
3. **Submit** all the following Deliverables (Deliverable can be submitted on a thumb drive with the printed Hard Copy of the signed HPR and Expense Ledger):
 - (1) **Detailed Final Hawaii Expenditure Report** (Expense Ledger) with top sheet summary and broken down by island if filming on more than one island and by year if split year (see sample budget template at www.filmoffice.hawaii.gov for level of detail required);
 - (2) **Vendor List** with Name, Address, Phone, GET license # and total amt. paid next to each vendor (Hawaii Vendors and Out-of-State Vendors listed on separate sheets);
 - (3) **Crew List** with crew contact information (contact information will be kept confidential);
 - (4) **Workforce Development Contribution:** page 4-5 of HPR, Verification it was earmarked for Film, Video or Performing Art Programs, and attach letter if needed;
 - (5) **End Credit Verification:** Screen Shot if applicable (JPG, PNG, or PDF preferred);
 - (6) **3rd Party / CPA Verification Review;** by qualified, certified public accountant;
 - (7) **Petty Cash List**, with top sheets listing each expense by vendor and expense totals (back-up receipts must be available upon request) if applicable;
 - (8) **Payroll Log / Breakdown**, (this is generally included in Bible/Expense Ledger if not; include document or top sheet showing total/fringes) if applicable;
 - (9) **Back-ups / receipts for plane flights**, as well as any back-ups or receipts deemed pertinent to verifying qualified expenses.
 - (10) **Use Tax List or Loan Out List and any pertaining Tax forms** and include proof / verification of payments made to the State or any other related information.
4. **Follow up** with the signed Hard Copy of the HPR + all deliverables to:

Hawaii Film Office, P.O. Box 2359, Honolulu, HI 96804, Attn: Hawaii Production Report
5. **Eligibility:** If, based on the information you provided, the production is eligible for the credit, the Hawaii Film Office will send a credit certification letter to the filing entity. If applicable, the Office will also notify you whether, in accordance with UIPA, the information you request to remain confidential will be disclosed or withheld. Please note that the Dept. of Taxation is the ultimate arbiter of tax credit disbursements, and your credit eligibility is ultimately subject to the Department's review and, in some cases, audit.
6. **Certification Filing:** A copy of this certification letter must be filed by the applicant with the following Hawaii income tax forms on or before the end of the 12th month following the close of the taxable year for which the tax credit may be claimed:
 - (1) Hawaii State Income Tax Return
 - (2) Form N-340, Motion Picture, Digital Media, & Film Production Income Tax Credit
 - (3) Schedule CR, Schedule of Tax Credits
 Hawaii State tax forms and instructions can be found at: http://tax.hawaii.gov/forms/a1_1alphalist/

Incomplete Reports: An incomplete report will be rejected but may be resubmitted once, if it is resubmitted prior to the prescribed deadline. If the resubmitted report is also incomplete, it may not be submitted a third time, and the production forfeits its eligibility to claim the tax credit.