



HAWAII FILM OFFICE | State of Hawai'i, Department of Business, Economic Development and Tourism | 250 South Hotel St., 5<sup>th</sup> Floor | Honolulu, HI 96813  
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## **OVERVIEW & INSTRUCTIONS**

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

Note: Act 143, Session Laws of Hawaii 2017 (Act 143), is effective for taxable years beginning January 1, 2019 and applies to any production whose tax year begins after December 31, 2018. The Hawaii Department of Taxation has issued Tax Announcement 2019-15 that summarizes newly adopted Hawaii Administrative Rules (HAR) relating to §235-17 HRS, the motion picture, digital media, and film production income tax credit as amended by Act 143 and Act 275 (film tax credit). Please review these newly adopted HAR carefully as they supercede all other instructions for the film tax credit program including Tax Information Releases issued earlier in 2019. The \$35M cap that is referred to in TIR 2019-01 has been increased to \$50M per Senate Bill 33.

#### **BEFORE PRODUCTION:**

- Review [Appendix A](#)**, Overview of 20-25% Motion Picture, Digital Media, and Film Production Income Tax Credit (Hawaii Revised Statutes (HRS) §235-17).
- Review** newly adopted HAR relating to film tax credit.
- Obtain** a Certificate of Authority to conduct business activities from the Hawaii Department of Commerce & Consumer Affairs (DCCA) (See HAR §18-235-17-03).
- Obtain** a General Excise Tax (GET) License from the Department of Taxation (DOTAX) for filing entity and any Loan-outs associated with production (See HAR §18-235-17-03).
- Distribute**, within 30 days after engagement, the Hawaii Tax Advisory to every resident and nonresident employee, contractor, vendor, loan-out company, or other agent providing goods or performing services in Hawaii explaining their tax obligations while working in the state of Hawaii. Make sure tax advisories are signed and returned to production company. (See HAR §18-235-17-18).
- Submit [Production Registration Form \(PRF\)](#) or a [Split-Year Registration Form \(PRF\)](#) if production's tax year is not a calendar year and mail signed hard copy of form to: Hawaii Film Office, P.O. Box 2359, Honolulu, HI 96804. Signed PRF must be submitted or postmarked at least seven days prior to first Hawaii shoot date.)
  - The Hawaii Film Office will email you an acknowledgement of receipt of your form, and if applicable, notify you whether the information you request to remain confidential will be disclosed or withheld.**

#### **DURING PRODUCTION:**

- Obtain** the GET license number of ALL contractors, vendors, loan-out companies, or other agents providing goods or performing services in Hawaii. This information must be submitted with Hawaii Production Report. Payments to vendors, loan-out companies, or other agents providing goods or performing services in Hawaii without GET license number may not be claimed as qualified production costs.
- If claiming costs of imported products or services as qualified production costs, complete a Sworn Statement** certifying that reasonable efforts were made to procure the products and services locally before procuring comparable products and services from outside the state of Hawaii. Use Tax must be paid on the imported products and services, and proof of those payments must be included with the Sworn Statement and submitted with the Hawaii Production Report (HPR).
- Make reasonable efforts to hire local Hawaii talent and crew**  
Below is a list of local film union chapters:
  1. Hawaii Teamsters and Allied Workers Local 996: (808) 847-6633
  2. International Alliance of Theatrical Stage Employees (IATSE) Local 665: (808) 596-0227
  3. International Brotherhood of Electrical Workers (IBEW) Local 1260: (808) 941-9445
  4. Musicians' Association of Hawaii Local 677: (808) 596-2121
  5. Screen Actors Guild (SAG-AFTRA): (808) 596-0388
- Make an educational or workforce development contribution.**
  - Make a financial or in-kind contribution to the arts or digital media program of a Hawaii public school or work with a local labor union chapter toward developing the workforce in Hawaii's film, television, and digital media industries. NOTE: According to the temporary HAR, the contribution level has increased and is now 0.1% of qualified Hawaii expenditures per project, or \$1,000 whichever is greater. (HAR §18-235-17-17) See [Appendix B](#), Acceptable Workforce Development Contributions, for details.

**AFTER PRODUCTION:**

- **Obtain a Verification Review by a Qualified CPA.** Not later than 90 days following the end of the taxable year in which the qualified production costs were expended, a production company must submit to the Hawaii Film Office a verification review together with a Hawaii Production Report. A verification review is report prepared by a qualified certified public accountant licensed to provide accounting services in the State of Hawaii that does not have an ownership or pecuniary interest in the taxpayer (See HRS §235-17(h), and HAR §18-235-17-14).
  
- **Submit Hawaii Production Report (HPR) and mail a signed hard copy of HPR with detailed Hawaii expenditure report** (see expenditure report templates at [www.filmoffice.hawaii.gov/incentives-tax-credits](http://www.filmoffice.hawaii.gov/incentives-tax-credits) for level of detail required), **Hawaii vendor list, payroll log, crew list, petty cash back up** and any other required deliverables to Hawaii Film Office no later than 90 days following the end of each taxable year in which qualified production costs were expended
  - Keep all of your Hawaii receipts, invoices, and other expenditure records for verification purposes and in case of tax audit.
  - Allow ample time before your tax filing deadline for the Hawaii Film Office to process your Report and issue a certification letter to you.
  - If your production is eligible for the credit, the Hawaii Film Office will send a credit certification letter to you. If applicable, the Hawaii Film Office will also notify you whether the information you request to remain confidential will be disclosed or withheld.
  - Note: The Department of Taxation is the ultimate arbiter of tax credit disbursements, and your credit eligibility is subject to the Department of Taxation's review and, in some cases, audit.
  
- **File Certification Letter and Tax Forms with the Hawaii Department of Taxation**
  - File a copy of the certification letter with the following tax forms on or before the prescribed deadline for the filing of your Hawaii income taxes:
    - Hawaii State Income Tax Return
    - Form N-340, Motion Picture, Digital Media, and Film Production Income Tax Credit
    - Schedule CR, Schedule of Tax Credits
  - >> Hawaii tax forms and instructions can be found at: <http://tax.hawaii.gov/forms/>
  - >> If you have multiple qualifying productions in any taxable year, please aggregate on a single form the qualified production costs for which you are claiming the credit.

**Deadline: All claims, including any amended claims, must be filed on or before the end of 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. Waiver of the credit due to an untimely claim is final and cannot be appealed. The Department of Taxation has no authority to suspend or waive this provision (See HRS §235-17(c), and HAR §18-235-17-06).**
  
- **Provide End Credit or the Like to State of Hawaii**
  - See [Appendix C](#), Format Guidelines for Providing End Credit to the State of Hawaii
  
- **Provide DVD Copy of Production and Electronic Press Kit** (if one exists) to Hawaii Film Office

**IMPORTANT NOTE: Be sure to use the appropriate Production Registration Form (PRF), especially if filing for a split tax year.**

## **TIMELINE FOR CLAIMING THE CREDIT**

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

*At least seven business days prior to first Hawaii shoot date:*

**Submit completed "Production Registration Form" signed hard copy by mail to Hawaii Film Office**



*Approx. 2-3 weeks after we receive your "Production Registration Form":*

**Hawaii Film Office will mail you an acknowledgement of receipt of your form + if applicable, notify you whether the information you request to remain confidential will be disclosed or withheld.**



**Shoot your project and make your workforce development contribution**  
(Submit "Workforce Development Contribution Report"—section 14, pp.4-5 of "Hawaii Production Report"—to school or union official to verify, sign, and return to you)



*No later than 90 days following the end of each taxable year in which qualified production costs were expended*

**Submit completed and signed hard copy of the "Hawaii Production Report" + detailed Hawaii expenditure report, third-party CPA review, Hawaii vendor list with GET License numbers + payroll log + crew list + petty cash list + end credit screen grab and any other required deliverables by mail to Hawaii Film Office**



*Approx. 2 – 6 months after we receive your "Hawaii Production Report":*

**Hawaii Film Office will mail a credit certification letter to you + if applicable, notify you whether the information you request to remain confidential will be disclosed or withheld**



*On or before the prescribed deadline for the filing of your Hawaii income taxes:*

**Submit the following forms to the Department of Taxation:**

- (1) Hawaii State Income Tax Return**
- (2) Form N-340, Motion Picture, Digital Media, and Film Production Income Tax Credit**
- (3) Schedule CR, Schedule of Tax Credits**
- (4) Copy of credit certification letter from Hawaii Film Office**

**(Deadline:** All claims, including any amended claims, must be filed on or before the end of 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.)



**If the credit exceeds your income tax liability, the excess of credits over liability shall be refunded to you in the form of a check or directly deposited into your bank account**



**Provide end credit or the like to State of Hawaii and Provide DVD copy of production and electronic press kit (if one exists) to Hawaii Film Office**

## Appendix A: **Overview of 20-25% Motion Picture, Digital Media, and Film Production Income Tax Credit**

The Motion Picture, Digital Media, and Film Production Income Tax Credit is a refundable income tax credit based on a production company's Hawaii expenditures while producing a qualified film, television, commercial, or digital media project.

### **What is the tax credit?**

- The credit is calculated as a percentage of "qualified production costs" incurred in Hawaii
- The credit shall be claimed against the Hawaii taxpayer's net income tax liability for the taxable year in which the credit is properly claimed
- If the credit exceeds net income tax liability, the excess of credits over liability shall be refunded
- The credit was initially established by Act 88 in 2006, and was amended by Act 89 in 2013, and was further amended by Act 143 in 2017 and Act 275 in 2019 applicable to taxable years beginning January 1, 2019.
- The credit is administered by the Hawaii Film Office and the Hawaii Department of Taxation

### **How much is the tax credit?**

- 20% of total "qualified production costs" incurred while filming on Oahu
- 25% of total "qualified production costs" incurred while filming on a neighbor island
- There is a \$15 million credit cap per "qualified production"

### **What changes were made to the law as part of Act 143?**

- An overall annual spending ceiling of \$50 million was imposed with the ability to claim from the subsequent year once the \$50 million aggregate cap has been reached.
- All productions claiming the credit regardless of size must secure a third-party review by a qualified CPA firm at the production's expense. The fees for the third-party review are considered a qualified production cost so long as the cost of the review is subject to Hawaii state tax. Qualified CPAs must be licensed to practice in the state of Hawaii.
- Before claiming the costs of products or services imported from outside the state as qualified production costs, productions must affirm by sworn statement that they were unsuccessful at procuring those items locally. Productions must also provide proof that Hawaii use tax was paid on the costs of products or services imported from outside Hawaii in order to claim those costs as qualified production costs.

### **Who is eligible for the tax credit?**

- A company that produces a "qualified production" that spends a minimum of \$200,000 in "qualified production costs" in Hawaii, and can be categorized as one of the following:
  - Feature film (narrative, documentary, experimental, student)
  - Short film (narrative, documentary, experimental, student)
  - Television movie
  - Commercial (an advertising message filmed within 6 consecutive weeks in Hawaii for dissemination via television broadcast or theatrical distribution)
  - Music video
  - Interactive game
  - Television series pilot
  - Single season (up to 22 episodes) of a television series regularly filmed in the State (if the number of episodes per single season exceeds 22, additional episodes for the same season shall constitute a separate "qualified production")
  - Television special
  - Single television episode that is not part of a TV series regularly filmed or based in the State
  - National magazine show
  - National talk show
  - Productions (other than advertising) with Internet-only distribution.

### Which "qualified production costs" are used in calculating the credit amount?

- "Qualified production costs" must meet all of the following requirements:
  - Costs that are incurred in Hawaii
  - Costs that are subject to Hawaii's general excise tax or income tax
  - Costs that belong to the following general categories (not an exhaustive list):
    - (1) Costs incurred during preproduction, such as location scouting and related services;
    - (2) Costs of set construction and operations, purchases or rentals of wardrobe, props, accessories, food, office supplies, transportation, equipment, and related services;
    - (3) Wages or salaries of cast, crew, and musicians;
    - (4) Costs of photography, sound synchronization, lighting, and related services;
    - (5) Costs of editing, visual effects, music, other post-production, and related services;
    - (6) Rentals and fees for use of local facilities and locations;
    - (7) Rentals of vehicles and lodging for cast and crew;
    - (8) Airfare for flights to or from Hawaii, and interisland flights;
    - (9) Insurance and bonding;
    - (10) Shipping of equipment and supplies to or from Hawaii, and interisland shipments; or
    - (11) Fees for state and county facilities and locations.
- For more detailed information on specific "qualified production costs," please see **Hawaii Administrative Rules relating to the Motion Picture, Digital Media, and Film Production Income Tax Credit**.

### Are there additional requirements for claiming the tax credit?

- During production, a "qualified production" must:
  - Demonstrate reasonable efforts to hire local talent and crew. Such efforts must be reported on the "Hawaii Production Report (HPR)".
  - Provide every nonresident employee, contractor, vendor, loan-out company, or other agent providing goods or performing services in the State with a tax advisory informing such persons of State tax obligations and obtain acknowledgement that the tax advisory was received.
  - Make financial or in-kind contributions or educational or workforce development efforts, in partnership with related local industry labor organizations, educational institutions, or both, toward the furtherance of the local film and television and digital media industries. Report the contributions on the "(HPR)." **Note:** The level of this contribution has increased and is non-refundable even if the production ultimately does not qualify to claim the tax credit.
  - If claiming costs of imported products or services as qualified production costs, complete a Sworn Statement certifying that reasonable efforts were made to procure the products and services locally before procuring comparable products and services from outside the state of Hawaii. Pay Hawaii's use tax on the imported products and services and include proof of payment with the Sworn Statement.
  - Provide a screen credit or the like to the State of Hawaii, if applicable. Provide proof via screen grab.
  - Provide a DVD copy of the production and an electronic press kit (if one exists) to the Hawaii Film Office.

### Who is NOT eligible for the tax credit?

- Productions that spend less than \$200,000 in Hawaii
- Productions that can be categorized as one of the following (not an exhaustive list):
  - Daily news
  - Public affairs programs
  - Non-national magazine or talk shows
  - Televised sporting events or activities
  - Productions that solicit funds
  - Productions produced primarily for industrial, corporate, institutional, or other private purposes
  - Pornography

### How is the credit claimed?

- At least seven business days prior to the first Hawaii shoot date, a "qualified production" must register with the Hawaii Film Office by submitting a "Production Registration Form (PRF)."
- Filing entities for all "qualified productions," regardless of tax year, must submit a "Hawaii Production Report (HPR)," within 90 days after the close of the calendar year that includes: a detailed Hawaii expenditure report, third-party CPA review, vendor list, loan-out lists, final crew list, payroll log, petty cash breakdown with back up, proof of end-title screen credit and any other required deliverables to the Hawaii Film Office. If, based on the information provided, the applicant qualifies for the credit, the Film Office will issue a credit certification letter to the applicant.

Note: The Department of Taxation is the ultimate arbiter of tax credit disbursements, and credit eligibility is ultimately subject to the Department of Taxation's review and, in some cases, audit.

- The applicant must then submit the following forms to the Department of Taxation on or before the prescribed deadline for the filing of your Hawaii income taxes:

- (1) Hawaii State Income Tax Return
- (2) Form N-340, Motion Picture, Digital Media, and Film Production Income Tax Credit,
- (3) Schedule CR, Schedule of Tax Credits, and
- (4) Copy of credit certification letter from Hawaii Film Office.

Deadline: All claims, including any amended claims, must be filed on or before the end of 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.

Tax forms can be found at: <http://tax.hawaii.gov/forms/>

### How will I receive my credit?

- The credit shall be claimed against the net income tax liability for the taxable year. "Net income tax liability" means net income tax liability reduced by all other credits allowed under Hawaii income tax law.
- If the credit exceeds your income tax liability, the excess of credits over liability shall be refunded to you, provided that no refunds or payment on account of the credits shall be made for amounts less than \$1.

*(It usually takes the Department of Taxation approximately 2-3 months to process the returns and issue the credit.)*

### Statutory and Tax References:

- Statute: HRS §235-17 (Established by Act 88 Session Laws of Hawaii (SLH) 2006, amended by Act 89 SLH 2013 and further amended by Act 143 SLH 2017 and Act 275 SLH 2019)  
[http://www.capitol.hawaii.gov/hrscurrent/Vol04\\_Ch0201-0257/HRS0235/HRS\\_0235-0017.htm](http://www.capitol.hawaii.gov/hrscurrent/Vol04_Ch0201-0257/HRS0235/HRS_0235-0017.htm)  
<https://filmoffice.hawaii.gov/wp-content/uploads/2018/12/ACT-143-2019.pdf>  
\*[http://www.capitol.hawaii.gov/session2017/bills/HB423\\_CD1\\_.HTM](http://www.capitol.hawaii.gov/session2017/bills/HB423_CD1_.HTM)
- Newly adopted Hawaii Administrative Rules  
[http://files.hawaii.gov/tax/legal/har\\_temp/Film\\_Rules\\_STANDARD\\_eff\\_191117.pdf](http://files.hawaii.gov/tax/legal/har_temp/Film_Rules_STANDARD_eff_191117.pdf)
- General: Department of Taxation: <http://tax.hawaii.gov/>

For further information, contact the Hawaii Film Office at 808-586-2570 or [incentives@hawaiifilmoffice.com](mailto:incentives@hawaiifilmoffice.com) or the Hawaii Department of Taxation's Rules Office at 808-587-1530 or [Tax.Rules.Office@hawaii.gov](mailto:Tax.Rules.Office@hawaii.gov)

## Appendix B:

### **Acceptable Workforce Development Contributions**

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

A production must make **at least one** of the following contributions *prior* to submitting the Hawaii Production Report in order to be considered for the 20-25% Motion Picture, Digital Media, and Film Production Income Tax Credit. Only one contribution is necessary to fulfill this requirement, but a production may make multiple contributions. **NOTE:** This contribution has increased (see HAR §18-235-17-17). It is non-refundable even if the production ultimately does not qualify to claim the tax credit.

Alternative types of contributions may be considered if first reported on the “Production Registration Form” and pre-approved by the Hawaii Film Office. Per statutory requirements, the contributions must be “financial or in-kind contributions or educational or workforce development efforts, in partnership with related local industry labor organizations, educational institutions, or both, toward the furtherance of the local film and television and digital media industries.”

1. **Financial contribution to Hawaii public or charter school** of at least 0.1% of qualified Hawaii expenditures per project, or \$1,000 whichever is greater, per the temporary Hawaii Administrative Rules. Contribution must be made specifically to an arts or digital media program at a Hawaii public or charter elementary school, middle school, high school, or post-secondary school, preferably in the same community in which production takes place. Arts programs may include: film/video, radio, performing arts, theater, music, and visual and fine arts. Acceptable schools are listed or linked below.

**OR AT LEAST ONE OF THE FOLLOWING:**

2. **In-kind donation to Hawaii public or charter school.** Donation should be made specifically to an arts program at any Hawaii public or charter school, preferably in the same community in which production takes place; and falls within one of the following categories:
  - \* Camera/sound equipment
  - \* Editing/post-production equipment
  - \* Grip/electric equipment
  - \* Computer hardware/software
  - \* Props/set dressing
  - \* Costumes
  - \* Other (must be previously agreed to by school administrators)

--OR--

3. **Educational program with Hawaii public or charter school**
  - At least two on-set or post-production internships arranged with Hawaii public or charter high school or post-secondary school, preferably in the same community in which production takes place.
  - Cumulative 5 hours, at minimum, of arts- or digital-media education-related volunteer services (e.g., teaching acting class, directing school play, participating in animated student project, giving craft seminar) by cast and/or crew arranged with any Hawaii public or charter school, preferably in the same community in which production takes place. Minimum time requirement may be reduced based on value of service.

--OR--

4. **Educational program with local labor union chapter**
  - At least one on-set craft apprenticeship arranged with one of the local labor union chapters listed below.
  - Cumulative 5 hours, at minimum, of education-related volunteer services (e.g., giving craft-related seminar) by cast and/or crew to members of one of the local labor union chapters. Minimum time requirement may be reduced based on value of service.

## Hawaii Public and Charter Schools and Local Labor Union Chapters

### Hawaii Public and Charter Schools (K-12):

A list of Hawaii's charter schools: <http://www.chartercommission.hawaii.gov/>. A list of Hawaii's K-12 public schools: <http://www.hawaiipublicschools.org/ParentsAndStudents/EnrollingInSchool/SchoolFinder/Pages/home.aspx>. Ask for the school principal or director.

### Suggested Media Programs within Public Post-Secondary Schools/Educational Organizations:

All contributions to suggested University of Hawai'i programs below should be made through the University of Hawai'i Foundation, [www.uhfoundation.org](http://www.uhfoundation.org) or Tel: (808) 956-8849

1. **University of Hawai'i Academy for Creative Media (ACM) System** <http://acmsystem.hawaii.edu/>
2. **University of Hawai'i at Hilo** – Performing Arts Department:  
Tel: (808) 974-7304 / <http://hilo.hawaii.edu/academics/performing-arts/>
3. **University of Hawai'i at Manoa:**  
Academy for Creative Media: (808) 956-7736 / <http://acmsystem.hawaii.edu/>  
School of Communications: (808) 956-8881 (main) / <http://www.communications.hawaii.edu/>
4. **University of Hawai'i West Oahu – 'Ulu'ulu:** The Henry Ku'ualoha Giugni Moving Image Archive of Hawai'i.  
Tel: (808) 689-2740/ <http://uluulu.hawaii.edu>
5. **University of Hawai'i West Oahu – ACM program:** Tel: (808) 689-2392 (Sharla Hanaoka, Associate Director Creative Media) <http://acmsystem.hawaii.edu/campus/uh-west-oahu/>
6. **Hawai'i Community College** - Digital Media Arts:  
Tel: (808) 934-2598 / <http://www.hawaii.hawaii.edu/digitalmedia/index.html>
7. **Honolulu Community College:** MELE (Music & Entertainment Learning Experience) Program  
Tel: (808) 845-9211/ <http://www.honolulu.hawaii.edu/mele>
8. **Kapi'olani Community College** - New Media Arts:  
Tel: (808) 734-9510 / <http://nma.kcc.hawaii.edu/>
9. **Kaua'i Community College:** Digital Media Arts: Digital Film Tel: (808) 245-8311 / <http://www.kauai.hawaii.edu/>
10. **Leeward Community College** - Television Production Program:  
Tel: (808) 455-0300 (direct) / (808) 455-0302 (main) / <http://www.leeward.hawaii.edu/tvpro>
11. **University of Hawai'i Maui College** –Tel:(808) 984-3500
12. **Windward Community College** – Creative Media or Theatre programs; Paliku Theatre  
Tel: (808) 235-7400 / <https://windward.hawaii.edu/>

### Local Labor Union Chapters:

1. **Hawai'i Teamsters and Allied Workers Local 996:** (808) 847-6633  
Email: [cody.sula@hawaiiiteamsters.com](mailto:cody.sula@hawaiiiteamsters.com) / Site: <http://www.hawaiiiteamsters.com>
2. **International Alliance of Theatrical Stage Employees (IATSE) Local 665:** (808) 596-0227  
Email: [alohairish@iatse665.org](mailto:alohairish@iatse665.org) / Site: <http://iatse665.org/>
3. **International Brotherhood of Electrical Workers (IBEW) Local 1260:** (808) 941-9445  
Email: [office@ibew1260.org](mailto:office@ibew1260.org) / Site: <http://ibew1260.org/>
4. **Musicians Association of Hawai'i Local 677:** (808) 596-2121  
Email: [sec-tres@musicianshawaii.com](mailto:sec-tres@musicianshawaii.com) / Site: <http://www.musicianshawaii.com>
5. **Screen Actors Guild (SAG):** (808) 596-0388  
Email: [Mericia.PalmaElmore@sagaftra.org](mailto:Mericia.PalmaElmore@sagaftra.org) / Site: <http://www.sagaftra.org>

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### How to Make the Contribution

1. Decided what kind of contribution you would like to make, then contact the institution from the list above to discuss details on how best to make the contribution. Report the type of contribution you plan to make on your "Production Registration Form (PRF)."
2. If the type of contribution you want to make is different from the "acceptable contributions" listed above, discuss with appropriate educational or workforce development program, and explain on your "PRF." The Hawaii Film Office will review the form and let you know if your proposed contribution will be acceptable.
3. When your contribution has been completed, fill out and submit the "Workforce Development Contribution Report" (Section 14, pp. 4-5 of your "Hawaii Production Report (HPR)") to the school, union, or other institution official who can verify that the contribution was made. Obtain a verification signature from this official.
4. Include the verified/signed "Workforce Development Contribution Report" in the "Hawaii Production Report" that you submit to the Hawaii Film Office. Please note that the "Workforce Development Contribution Report" must be included in your "Hawaii Production Report" for it to be considered complete.



## Appendix C:

### **Format Guidelines for Providing End Credit to the State of Hawaii** 20-25% Motion Picture, Digital Media, and Film Production Income Tax Credit

The formats described below are not required, but preferred. However, a production must, at minimum, in some manner, identify Hawaii as a production location on an end credit or the equivalent, unless otherwise noted. (See HAR §18-235-17-17).

#### **End Credit Not Required for:**

- Commercial (an advertising message filmed within 6 consecutive weeks in Hawaii for dissemination via television broadcast or theatrical distribution)
  - >> However, whenever possible, Hawaii should be acknowledged in credits or other appropriate listings on the website of the commercial production company applying for the credit, in promotional examples of the commercial when credits are listed, and/or whenever possible on the website and/or in promotional materials of the product featured in the commercial.
- Music video
  - >> However, whenever possible, Hawaii should be acknowledged in credits or other appropriate listings on the featured musician's website, the website of the production company applying for the credit, in promotional samples of the music video when credits are listed, and/or in any credits listed in any copy of the music video distributed to the general public (e.g., DVD, Internet download, etc).

#### **Interactive Game**

Credit to Hawaii should be included in the same format as the overall end credits for the game. Additionally, whenever possible, Hawaii should be acknowledged on the website, if any, for the game.

#### **Television Project**

- Television movie (end credit format for film also acceptable)
- Television series pilot
- Single season (up to 22 episodes) of a television series regularly filmed in the State (if the number of episodes per single season exceeds 22, additional episodes for the same season shall constitute a separate "qualified production")
- Television special
- Single television episode that is not part of a TV series regularly filmed or based in the State
- National magazine show
- National talk show

#### **PREFERRED FORMAT:**

##### **Sole End Card**

'Filmed on Location on the island of MAUI in HAWAII  
with the assistance of the Hawaii Production Tax Credit  
administered by the Hawaii Film Office and the Department of Taxation.'

-OR-

##### **Shared End Card**

Panaflex® Camera and Lenses by PANAVISION® Color by TECHNICOLOR®	Filmed on Location on the island of MAUI in HAWAII with the assistance of the Hawaii Production Tax Credit administered by the Hawaii Film Office and the Department of Taxation *
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>> Additionally, whenever possible, Hawaii should be acknowledged on the website, if any, for the television project.

\* **Note:** We prefer that you credit the specific island(s), as above, or you may also credit the state: "Filmed on Location in HAWAII with the assistance of Hawaii production tax credits." If the project was filmed entirely in the State or on a specific island, we suggest that the credit read: "Filmed Entirely on Location in HAWAII with the assistance of Hawaii production tax credits" (or on a specific island of Hawaii). We would also appreciate a thank you credit, if possible: "Mahalo to the State of Hawaii and the Hawaii Film Office."

Examples of Film Hawaii Logos that can be used:



filmoffice.hawaii.gov

**Feature Film, Short Film, or Television Movie**

- Feature film (narrative, documentary, experimental, student)
- Short film (narrative, documentary, experimental, student)
- Television movie (end credit format for TV project also acceptable)

**Production with Internet-only Distribution (excluding advertising)**

Credit to Hawaii should be included in the same format as part of the overall end credits.

Additionally, whenever possible, Hawaii should be acknowledged on the website for the production, if any.

**PREFERRED FORMAT:**

**Rolling Credits**

Special Thanks to:

JOHN DOE

JANE DOE

JOE Q. PUBLIC

STATE OF HAWAII

HAWAII FILM OFFICE

COUNTY OF KAUAI

KAUAI FILM COMMISSION\*\*

ACME NOVELTIES, INC.

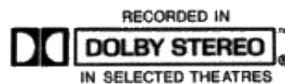
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>> Additionally, whenever possible, Hawaii should be acknowledged on the website, if any, for the film.

\* **Note:** We prefer that you credit the specific island(s), as above, or you may also credit the state: "Filmed on Location in HAWAII with the assistance of Hawaii production tax credits." If the project was filmed entirely in the State or on a specific island, we suggest that the credit read: "Filmed Entirely on Location in HAWAII with the assistance of Hawaii production tax credits" (or on a specific island of Hawaii).

\*\***Note:** In the "thank you" section, we ask that you credit "State of Hawaii," "Hawaii Film Office," the county or counties in which filming took place (Oahu, Maui, Kauai, or Hawaii), and the corresponding county film office(s).