



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 | DBEDT.film.incentives@hawaii.gov

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: DBEDT.film.incentives@hawaii.gov 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 maybe 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 Page 7: Section 15 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: _____ **Production Tax Year Ending:** _____

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

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 #: _____ Accounting Method: Cash or Accrual

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 (TA 2019-15; HAR §18-235-17-14):

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

Company: _____ Contact: _____
 Phone: _____ CPA 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. Expenditure Breakdown & 20-25% Credit Amounts by Taxable Year:

+ DELIVERABLES REQUIRED – Detailed Expense Ledger, Vendor List(s), and Payroll, Per Diem and Petty Cash breakdowns, when applicable. See sample expenditure report filmoffice.hawaii.gov for level of detail required. Breakdown expenditures by island and year if applicable.

Year 1	A. Oahu Expend.: \$ _____	A. Credit Amt (20%) \$ _____
TAX FILING YEAR END	B. Neighbor Island Expend.(s): \$ _____	B. Credit Amt (25%) \$ _____
(Year)	Hawaii Island: _____ Maui: \$ _____	Total Credit Amt (A + B): \$ _____
*Fiscal Year End	\$ Kauai: _____ Molokai: \$ _____	
(Month / Day / Year)	\$ Lanai: _____ Other: \$ _____	

*Fill out Year 2 section only if you are a SPLIT YEAR filer (Please also populate the amounts filed for in Year 1 when filing for Year 2)

Year 2	A. Oahu Expend.: \$ _____	A. Credit Amt (20%) \$ _____
TAX FILING YEAR END	B. Neighbor Island Expend.(s): \$ _____	B. Credit Amt (25%) \$ _____
(Year)	Hawaii Island: _____ Maui: \$ _____	Total Credit Amt (A + B): \$ _____
*Fiscal Year End	\$ Kauai: _____ Molokai: \$ _____	
(Month / Day / Year)	\$ Lanai: _____ Other: \$ _____	

*Fiscal Year filers must file Split Year. All fillings and expenditures are to be submitted by the calendar year in which they were expended. (TA 2019-15; HAR §18-235-03)

The Total Hawaii expenditure is the aggregate total amount of "qualified expenditures" you plan to claim. For details on what is considered a "qualified production cost/expenditure," go to filmoffice.hawaii.gov and see **Appendix A** of the Overview & Instructions, 20-25% Tax Credit FAQs, and **TA 2019-15; HAR §18-235-17**

Total Expenditures (Budget): \$ _____ **Total Hawaii Qualified Expenditures:** \$ _____
 (Total Overall Production Exp./Budget) (Hawaii portion only) HI % of the Total: _____

Hawaii In-state Qualified Expenditures: \$ _____ Out of state Qualified Expenditures (Use-Tax): \$ _____

9. Expenditure Breakdown - Hawaii Qualified Expenditures by Category. Any Vendor/Services should be accounted for here. *Do NOT include anyone considered crew, cast or loan outs in this breakdown- put them under Payroll in next section 10.

Year 1 - Category	Purchased in Hawaii	Imported/Out of State	Total
Construction			
Equipment Rentals			
Purchase of Materials			
Warehouse / Storage			
Business/Professional Service*			
F&B / Catering			
Hotel/Accommodations			
(Other/Specify:)			
Total Paid Out:			

Year 2 - Category	Purchased in Hawaii	Imported/Out of State	Total
Construction			
Equipment Rentals			
Purchase of Materials			
Warehouse / Storage			
Business/Professional Service*			
F&B / Catering			
Hotel/Accommodations			
(Other/Specify:)			
Total Paid Out:			

10. Expenditures Breakdown – Payroll - Amount by Category: Any crew, cast, ABL/BTL or Loan out should be accounted for here.

*Do not include any personnel expenditure amounts input here, in section 9.

Year 1 - Category	Hawaii Residents	Non -Residents	Total
Above the Line (ATL)			
Personnel (1099) ATL			
Personnel (W-2) ATL			
ATL Total Paid Out:			
Below the Line (BTL)			
Personnel (1099) BTL			
Personnel (W-2) BTL			
BTL Total Paid Out:			
ATL + BTL = Totals			

Year 2 - Category	Hawaii Residents	Non -Residents	Total
Above the Line (ATL)			
Personnel (1099) ATL			
Personnel (W-2) ATL			
ATL Total Paid Out:			
Below the Line (BTL)			
Personnel (1099) BTL			
Personnel (W-2) BTL			
BTL Total Paid Out:			
ATL + BTL = Totals			

11. 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: _____

12. Target Release Date & Distribution Plan:

+ DELIVERABLES REQUIRED - End Credit Screen Grab (and/or follow up with EPK or DVD of Final Product) (TA 2019-15; HAR §18-235-17-15):

13. Shoot Locations:

14. Any Problems Encountered/Solved

15. Hiring Report:

+ DELIVERABLES REQUIRED – Crew List with contact information (information will be kept confidential) (TA 2019-15; HAR §18-235-17-13 (b-7)):

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: _____
 Hawaii Island County Resident Hires: _____ Maui County (Lanai, Maui, Molokai) Resident Hires: _____

Describe the efforts undertaken to hire Hawaii residents: Provide documentary evidence. Reference: [\(TA 2019-15; §18-235-17-16\)](#)

REQUIRED - TAX ADVISORY NOTICES: Production must provide any PERSONNEL / CONTRACTORS who do NOT have GET licenses in the State of Hawaii with a Tax Advisory Notice (Checking the following box verifying that these actions were completed):

Tax Advisory Notices of Hawaii State income tax obligations were given to all resident and non-resident contractors, vendors, loan-out companies or any other agent performing work in the State of Hawaii who do not have General Excise Tax (GET) licenses. Tax advisories Should be signed and dated by recipients and returned to the production.

Reference: [\(TA 2019-15; §18-235-17-18\)](#)

Complete the "Workforce Development Contribution Report" (Section 16, pp. 5-6) and submit to school or union official for review, verification and signature. Include the signed copy and/or a signed letter and a cancelled check (when applicable) when submitting this entire "Hawaii Production Report" HPR. See Appendix B of instructions and TA 2019-15; §18-235-17-17.

16. Workforce Development Contribution Report:
Type(s) of Contribution(s):

- a. Financial contribution to Hawaii university, public/charter school:

School: _____ Amount: _____

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)

**16 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 (#16), 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: _____

17. 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 (continued): 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 17 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.

18. 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 ([TA 2019-15; 18-235-17-15](#))
- 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 printed 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 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 tabs);
 - (3) **Crew List** with crew contact information (contact information will be kept confidential);
 - (4) **Workforce Development Contribution:** page 5-6 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) **Use Tax List and any pertaining Tax forms** including proof / verification of payments made to the State, if applicable;
 - (8) **Loan Out List** with Loan Out Company Name, Individual Names, Address, City/State, Phone, GET license # and Total Amount paid to Loan Out Company, if applicable;
 - (9) **Payroll Log / Breakdown,** and any Per Diem breakdown with proration documentation, if applicable;
 - (10) **Petty Cash List,** with top sheets listing all expenses / vendors, where the expense was tendered, totals, if applicable;

Please retain all receipts for production expenditures as back up to verify qualified expenses.
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 Department 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.

Questions? Call the Hawaii Film Office at (808) 586-2570 or Email: DBEDT.film.incentives@hawaii.gov