

Eligibility: Film Production Company Investment Tax Credit

There are two principal film credits with differing regulations: The Film Production Services Tax Credit and the Film Production Company Investment Tax Credit.

To be considered for the **Film Production Company Investment Tax Credit**, you must be doing business in the state of Wisconsin as a film production company. As a production company, you must create content in one or any of the following projects:

- Films
- Videos
- Broadcast Advertisements
- Television Productions

Productions that are **not** eligible include:

- Any television program created primarily as news or current event programming that includes weather or financial market reports
- Talk shows
- Sports events and sports activities
- Galas or award shows
- Productions produced primarily for industrial, corporate or institutional purposes
- Video games
- Political campaigns
- Any finished production that solicits funds
- Any production for which records are required to be maintained under [18 U.S.C. 2257](#) with respect to sexually explicit content.

Eligible production companies should be aware of tax claim rules that could impact their final credits. There are two principal film credits with differing regulations.

Film Production Company Investment Tax Credit – statutes are duplicated in various sections depending on the type of entity the applicant is: [71.07\(5h\)](#) for individuals, trusts and partnerships, [71.28\(5h\)](#) for corporations, or [71.47\(5h\)](#) for insurance companies

There are two parts to the Production Company Investment tax credit:

1. 30% of depreciable, tangible personal property. May be sold/transferred, if approved by the Wisconsin Department of Revenue (WDOR).
2. 30% to acquire, construct or repair real property. May be sold/transferred, if approved by the Wisconsin Department of Revenue (WDOR).

The Film Production Services Credits and the Film Production Company Investment Credits are effective for 2026 taxable year and thereafter.