Film Wisconsin: Film Production Company Investment Tax Credit Application

Application Procedures and Program Overview

The State of Wisconsin provides a tax credit of up to 30% to attract and expand film production in Wisconsin.

For a project to become eligible, an applicant applies for a Tax Credit Accreditation Letter from Film Wisconsin. Upon completion of the project, the applicant commissions a verification of actual expenses to be prepared by an independent certified public accountant (CPA) licensed in Wisconsin; the CPA will verify the amount of eligible production costs related to the project. The applicant then provides the report to Film Wisconsin to determine the final credit amount, and a Tax Credit Certificate is issued. The recipient of a Tax Credit Certificate may use it or may sell or transfer the credit to another taxpayer, after approval by the Wisconsin Department of Revenue (WDOR).

Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2025, a claimant may claim as a credit against the tax imposed under s. 71.02, up to the amount of the taxes, for the first three taxable years that the claimant is doing business in this state as a film production company, an amount that is equal to 30% of the following that the claimant paid in the taxable year to establish a film production company in this state: 1. The purchase price of depreciable, tangible personal property. 2. The amount expended to acquire, construct, rehabilitate, remodel or repair real property.

All applications are received electronically. Please note that you cannot save your application, and it will not be filed until you click "Submit."

Required

Section 1: Business Name & Identifying Information

Pursuant to Wis. Stat. § 41.152(2), applicants must disclose their commercial domicile, which is the location from which a trade or business is principally managed and directed, including the location where the greatest number of employees of the trade or business work, the trade or business has its office or base of operations, or from which the employees are directed or controlled.

1. Production company legal name ("Applicant"): *

2. DBA/Trade Name *

3. Previous name (if any) *

4. Federal Tax ID Number *

5. Applicant Street Address *

6. Applicant City *

7. Applicant State *

8. Applicant Zip Code *

9. Applicant Phone Number *

10. Applicant Website *

11. Business Type (Select One) *

*Enter name and federal tax ID of owner, the tax return upon which business activities are reported.

- ◯ C Corporation
- ◯ S Corporation
- ◯ S Corporation - QSSS*
- ◯ Corporation - Other
- ◯ Partnership (GP, LP, LLP)
- ◯ Limited Liability Company (LLC)
- ◯ Sole Proprietorship
- ◯ Other

12. Authorized Representative Primary Contact
First Name *

13. Authorized Representative Primary Contact
Last Name *

14. Authorized Representative Primary Contact
Title *

15. Authorized Representative Primary Contact
Phone Number *

16. Authorized Representative Primary Contact
Email Address *

17. Authorized Representative Secondary Contact
First Name

18. Authorized Representative Secondary Contact
Last Name

19. Authorized Representative Secondary Contact
Title

20. Authorized Representative Secondary Contact
Phone Number

21. Authorized Representative Secondary Contact
Email Address

22. State of Organization/Incorporation *

23. Year entity was formed *

24. Is your commercial domicile in Wisconsin? *

- ◯ Yes
- ◯ No

25. Do you plan to apply, or have you already applied, for the Film Production Services Tax Credit? *

- ◯ Yes
- ◯ No
- ◯ Maybe

Section 2: Ownership & Control

Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts under par. (b). A partnership, limited liability company or tax-option corporation shall compute the amount of credit that each of its partners, members or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

26. Identify all partners with 10% or greater ownership. *

Name, Title, Ownership % and State of Residency

27. Identify all members with 10% or greater ownership.

Name, Title, Ownership % and State of Residency

Section 3: Investment Tax Credit Request

At the time of application, submit a detailed budget with Wisconsin-specific expenses denoted. The budget should be color-coded to highlight Wisconsin expenses, with a column added to the layout denoting Wisconsin-qualified expenses as "WQE."

Qualified expenditures include wages, equipment rentals, and services purchased from Wisconsin vendors as defined in s. 71.07 (5f)(a)4. Per Wis. Stat. § 41.152(4), credits are capped at $1,000,000 per applicant per fiscal year.

After the project is completed, actual dollar amounts must be verified and submitted by a local Wisconsin-based CPA. Provide the projected amount of spend by category that will occur for this project. Add the actual totals in the "Total Spend" column to determine Total Wisconsin Qualified Spend and round to the nearest dollar. Then, add the totals in the "Total Credit" column, round to the nearest dollar and enter the amount as the Amount of Tax Credit Allocation Requested.

May be sold/transferred, if approved by WDOR.

28. Depreciable, tangible personal property tied directly to Wisconsin production.**

29. Acquired property, construction and/or repair to property tied directly to Wisconsin production.**

30. Total Wisconsin qualified expenditures

31. Amount of tax credit allocation requested

32. Total qualified investment amount (estimated)

33. Amount of tax credit requested (estimated)

Section 4: Description of Qualified Investment

Please provide a narrative description of the company's qualified investment in Wisconsin, including details on the purchase of technology, equipment, property and/or repair and improvement to property, and how the investment supports long-term film and television production in the state:

Include details such as:

- List of technology, equipment and/or other qualified personal property purchases
- Establishment or expansion of Wisconsin offices or facilities
- Capital investments (equipment, infrastructure, technology)
- Workforce development or permanent staffing in Wisconsin
- Long-term operational commitments to the state

34. Narrative *

Section 5: Wisconsin Economic Impact

Please estimate the anticipated economic impact of the company's investment over the next 1-3 years.

35. Number of full-time employees

Estimated Wisconsin-based employment. How many employees do you have now, and how many are you hoping to add?

36. Number of part-time employees

Estimated Wisconsin-based employment. How many employees do you have now, and how many are you hoping to add?

37. Number of independent contractors

Estimated Wisconsin-based employment. How many employees do you have now, and how many are you hoping to add?

38. Current estimated annual Wisconsin payroll

39. Current estimated annual Wisconsin operating spend

40. Primary Wisconsin counties or regions impacted

Section 6: Production Activity

41. Please list the film or television productions the investment will support:

    Project Title/Format/Estimated WI Expenditures/Production Year

    Note: Listing projects does not constitute approval for production services tax credits. There is a different application for production services for specific projects.

Section 7: Required Attachments Check List

The Wisconsin Film Production Tax Credit Program application requires that the following supporting documentation be included at the time of application.

Applications are not considered complete until all required information has been provided to Film Wisconsin. Incomplete applications will not be eligible for review until they are completed.

42. Proof of Wisconsin business registration

◯ Yes

43. Organizational and ownership documents

◯ Yes

44. Proof of eligible Wisconsin-based investments and expenditures

◯ Yes

Section 8: Compliance and Eligibility Acknowledgements

45. Confirm you are in good standing with the Wisconsin Department of Revenue. You understand that if, at any point during the accreditation and certification process, it is discovered that the applicant is not in good standing, approved funds may be voided.

◯ Yes

46. I grant Film Wisconsin permission to discuss details of the application with the Wisconsin Department of Revenue to validate, verify and confirm details of the application to ensure eligibility.

◯ Yes

47. I acknowledge that submission of the application does not guarantee approval of tax credits.

◯ Yes

48. I understand that tax credits are subject to statutory requirements, administrative rules and availability of program funds.

◯ Yes

49. I agree to provide additional documentation as requested for verification purposes.

◯ Yes

50. Public Records Disclosure

Wisconsin Public Records Law. The Recipient understands that this Agreement and other materials submitted to Film Wisconsin may constitute public records subject to disclosure under Wisconsin's Public Records Law, Wis. Stats. §§ 19.31-.39, and any successor statutes and regulations.

◯ Yes

51. Signature *

I certify that the information provided in this application is true and accurate to the best of my knowledge and that I am authorized to submit this application on behalf of the applicant. If any information is found to be untrue, I understand that any approved incentive funds may be voided. I acknowledge and agree that my electronic signature below has the same legal effect and validity as my written signature and this agreement is valid.

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