

Overview of Eligible Production Expenditures

Project expenditures directly related to the production are eligible if they are for goods or services purchased and consumed within the state of Wisconsin.

The most common **Film Production Services Credit** expenditures include:

- Cast and crew wages*
- Accommodations
- Craft services and catering
- Set construction and operations
- Sound mixing
- Special and visual effects
- Editing and related services
- Music
- Location fees

**All applicants should be aware of limits on eligible salary or wages. Only the first \$250,000 of salary or wages paid to each of the claimant's employees may be used to claim the credit. If the claimant's production expenditures for the taxable year are \$1 million or more, the salaries or wages paid to the claimant's two highest-paid employees may not be used to claim the credit.*

The most common **Film Production Company Investment Credit** expenditures include:

- Purchase or improvement of facilities
- Technology and equipment
- Production vehicles