



GUIDELINES

Film Production Tax Credit Program

Rev. September 2026

Film Wisconsin, the state film office housed within the Wisconsin Department of Tourism, administers the state's film production tax credit program on behalf of the State of Wisconsin. Please review the following guidelines for eligibility, requirements, and the application process for the Film Production Services Tax Credit and the Film Production Company Investment Tax Credit.

DESCRIPTION

Program Goal	To encourage and develop a strong film industry in Wisconsin; encourage projects that will enhance the image of Wisconsin's communities, cultures, countryside, and creative workforce; and provide access to state and local government licenses and permits and private-sector creative resources related to film production. (Wis. Stat. § 41.15(2))
Program Overview	Provide tax credits to eligible production companies for: (1) qualifying in-state production spending on films, television, digital media, and broadcast advertisements (Film Production Services Tax Credit); and (2) qualifying in-state capital investment by Wisconsin-based production companies (Film Production Company Investment Tax Credit).
Program Location	State of Wisconsin
Financial Assistance	Financial assistance is provided in the form of a tax credit. Certified applicants receive a Tax Credit Certificate that may be applied against the recipient's Wisconsin tax liability or, for certain credit components, sold or transferred to another taxpayer with approval from the Wisconsin Department of Revenue (WDOR).
Program Administrator	Film Wisconsin, a division of the Wisconsin Department of Tourism, serves as the state film office under Wis. Stat. §§ 41.15 and 41.152, and administers accreditation and certification of tax-credit-eligible productions.

WHO CAN APPLY

Applicants must be production companies conducting business in the State of Wisconsin that are producing an eligible project as described below. Eligible Wisconsin-based production companies in their first three years of doing business in Wisconsin may also apply for the Film Production Company Investment Tax Credit. Applicants should consult a tax advisor regarding the tax implications of claiming, selling, or transferring a tax credit.

ELIGIBILITY CATEGORIES

Eligible Production Types (effective Jan. 1, 2026)	Ineligible Production Types
- Feature Film - Short Film - Documentary - Competition Series - Scripted TV - Unscripted TV - Broadcast Advertisement - Production infrastructure / company investment (Investment Credit only)	- News or current event programming, including weather or financial market reports - Talk shows - Sports events or sports activities - Galas or award shows - Productions produced primarily for industrial, corporate, or institutional purposes - Video games - Political campaigns

Eligible Production Types (effective Jan. 1, 2026)	Ineligible Production Types
	- Any finished production that solicits funds - Any production for which records must be maintained under 18 U.S.C. § 2257 (sexually explicit content)

Film Wisconsin reserves the sole right to determine eligibility and ineligibility under Wis. Stat. § 41.152.

MINIMUM SPEND & PROGRAM FUNDING

Minimum Qualifying Spend (Services Credit)	\$100,000 in W-2 salary and wages for productions 30 minutes or longer \$50,000 in W-2 salary and wages for productions less than 30 minutes. (Wis. Stat. § 71.07(5f)) Note: For services rendered in Wisconsin, production companies and their subcontractors are required to properly withhold from wages. The withholding rate for nonresident entertainers is a flat rate of 6%, as outlined in Publication 508, <i>Wisconsin Tax Requirements Relating to Nonresident Entertainers</i>.
Annual Program Funding	\$5,000,000 per fiscal year, combined across the Film Production Services Tax Credit and the Film Production Company Investment Tax Credit.
Per-Project Cap	A maximum of \$1,000,000 in tax credits per applicant, per fiscal year.
Financial Ability Documentation	Production Service Credit applicants must provide documentation of financial ability to undertake and complete the project, with evidence that at least 25% of project funding is currently secured at the time of application. Production Company Investment applicants must be in good standing with the Wisconsin Department of Revenue, must be within their first three years of doing business as a production company in Wisconsin, and can provide evidence of capital require for described investment(s).
Effective Dates	Applies to tax filers whose taxable year begins after December 31, 2025. Qualifying expenditures incurred on or after January 1, 2026 may be eligible once an application is accredited by Film Wisconsin.

TAX CREDIT STRUCTURE

Film Production Services Tax Credit

Wis. Stat. §§ 71.07(5f), 71.28(5f), 71.47(5f) (production expenditures and wages) and 71.07(5h), 71.28(5h), 71.47(5h) (sales/use tax component). Most recently updated by 2025 Wis. Act 174.

- 100% credit for qualifying Wisconsin sales/use taxes paid on production purchases. May be sold or transferred, if approved by WDOR.
- 30% credit on the first \$250,000 of W-2 wages paid to WI resident cast, crew, and production employees. May be sold or transferred, if approved by WDOR.
- 30% credit on qualifying production expenditures. Refundable; cannot be sold or transferred.

Film Production Company Investment Tax Credit

Wis. Stat. §§ 71.07(5h), 71.28(5h), 71.47(5h).

- 30% credit on the purchase of depreciable, tangible personal property. May be sold or transferred, if approved by WDOR.

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2. 30% credit to acquire, construct, rehabilitate, remodel, or repair real property. May be sold or transferred, if approved by WDOR.

In approving applications, priority is given to tax-credit-eligible productions that promote the economic and creative development of Wisconsin, with funds spent on Wisconsin-based businesses and crew wages.

ELIGIBLE PRODUCTION EXPENDITURES

For the Film Production Services Tax Credit. Including but not limited to expenditures incurred in Wisconsin and directly used to produce an accredited production:

- Writing, budgeting, casting, and location scouting
- Cast and crew wages*
- Accommodations and lodging
- Craft services, catering, and working/crew meals
- Set construction and operation
- Wardrobe, makeup, and clothing accessories
- Photography, sound recording, sound synchronization, and sound mixing
- Lighting
- Editing and related post-production services
- Film processing and film transferring
- Special and visual effects
- Renting or leasing facilities, equipment, or motor vehicles
- Location fees
- Music performed, composed, or recorded by a Wisconsin-resident musician, or published or distributed by an entity commercially domiciled in Wisconsin
- Air travel purchased from a travel agency or company commercially domiciled in Wisconsin
- Insurance purchased from an insurance agency or company commercially domiciled in Wisconsin
- Other similar pre-production, production, and post-production expenditures as determined by Film Wisconsin

**Wage cap: only the first \$250,000 of salary or wages paid to each employee may be used to claim the credit. If total production expenditures for the taxable year are \$1,000,000 or more, the salaries or wages paid to the claimant's two highest-paid employees may not be used to claim the credit.*

Eligible Investment Expenditures

For the Film Production Company Investment Tax Credit:

- Purchase or improvement of production facilities
- Production-related technology and equipment
- Production vehicles
- Acquisition, construction, rehabilitation, remodeling, or repair of real property used in production

INELIGIBLE / EXCLUDED EXPENDITURES

- Marketing and distribution expenses for the accredited production
- Salary or wages (accounted for separately as a distinct wage-credit component, not as “production expenditures”)
- Wages in excess of \$250,000 per employee
- Wages of the claimant's two highest-paid employees, when total production expenditures for the taxable year are \$1,000,000 or more
- Goods or services purchased or consumed outside the State of Wisconsin
- Purchases of alcohol and/or tobacco
- Expenditures related to any ineligible production category listed above

Any questionable production expense will be reviewed by Film Wisconsin for a final eligibility determination. Such determinations are solely at the discretion of Film Wisconsin.

ADDITIONAL REQUIREMENTS

Upon Accreditation, Applicants Are Required To:	Before Final Certification, Applicants Are Required To:
• Provide reviewable, ongoing progress updates as requested by Film Wisconsin • Provide verification of fundraising progress • Confirm the first day of production within 90 days of application approval • Participate in an implementation meeting scheduled by Film Wisconsin • Retain a Wisconsin-based CPA to ensure audit and tax credit compliance	• Submit a final expenditures report prepared by a Wisconsin-based CPA within 90 days of the project completion date with proof of qualifying indicators. • Provide additional documentation if requested by Film Wisconsin • Fulfill the distribution plan commitments submitted with the application • Comply with Film Wisconsin's logo acknowledgement and screen-credit requirements (see below)

SCREEN CREDIT / ACKNOWLEDGEMENT REQUIREMENTS

All productions approved for a production services tax credit must provide an on-screen acknowledgement of Film Wisconsin, including the Film Wisconsin logo and/or motion graphic logo with audio (as available and as provided by Film Wisconsin), except where such acknowledgement is prohibited by local, state, or federal government policy.

- The acknowledgement must include a five-second-long static logo in the end credits, before the below-the-line crew crawl, for the life of the project.
- The acknowledgement and logo must appear on every episode of a television series, except in special, agreed-upon circumstances.

Film Wisconsin reserves the right to exclude the state's name from the credits of any tax-credit-eligible production.

APPLICATION PROCESS

1. (Optional) Pre-application consultation. Applicants may, but are not required to, schedule a consultation by emailing vpope@travelwisconsin.com.
2. Submit a complete application and supporting documentation through the Film Wisconsin website. Separate online application forms are used for the Film Production Services Tax Credit and the Film Production Company Investment Tax Credit.
3. Film Wisconsin reviews the application for completeness and compliance with Wis. Stat. §§ 71.07(5f), 71.07(5h), 71.28(5f), 71.28(5h), 71.47(5f), 71.47(5h), and these guidelines, and determines whether the project meets the program's minimum requirements.
4. Upon satisfactory review, Film Wisconsin issues a Tax Credit Accreditation Letter specifying the maximum amount of eligible tax credits and schedules an implementation meeting with the applicant.
5. The applicant completes the production and/or investment and submits a final expenditures report, prepared by a Wisconsin-based CPA, to Film Wisconsin within 90 days of the project completion date or the investment purchase date.
6. Film Wisconsin reviews the CPA report, may request additional documentation, and issues a Tax Credit Certificate upon receiving sufficient accounting.
7. The applicant claims the credit on its Wisconsin tax return filed with WDOR. If the Tax Credit Certificate is sold or transferred, the assignee must notify WDOR within 30 days of the assignment for approval.

Submission and/or accreditation of an application does not guarantee that a tax credit will be issued or that program funds will remain available. Applications and credit certificates are issued subject to the \$5,000,000 annual program cap.

Review Timing

- Film Production Services Tax Credit: reviewed on a rolling basis.
- Film Production Company Investment Tax Credit: reviewed on a rolling basis.

REQUIRED APPLICATION MATERIALS

All Applicants

- Applicant name
- Authorized contacts' names and telephone numbers
- Federal ID number
- Acknowledgement that production will work with a Wisconsin-based CPA for certification
- Signed (electronic) application form
- A complete application with all requested documentation submitted

Film Production Services Tax Credit Applicants Also Provide

- Script synopsis, creative treatment, and/or shooting script
- Documentation of financial ability to undertake and complete the project, with evidence that at least 25% of funding is currently secured
- Pre-production start date through the last pre-production date in Wisconsin
- Principal production start date through the last production date in Wisconsin
- Post-production start date through the last post-production date in Wisconsin
- Key creatives list, including principal cast and crew, the producer, and the director
- Number of cast and crew employed who reside in Wisconsin
- Estimated percentage of the project shot in Wisconsin versus other states
- Percentage of the total production budget eligible for Wisconsin incentives
- Estimated value of the tax credit, based on total budgeted eligible production expenses
- Distribution plan
- Film Wisconsin screen-credit agreement

Film Production Company Investment Tax Credit Applicants Also Provide

- Verification of production company history in Wisconsin
- Estimate of total eligible production company investment
- Documentation of investment expenditures (depreciation schedules used for federal income tax purposes, copies of purchase invoices, and/or Wisconsin real estate transfer returns)
- Approval for Film Wisconsin to review submitted information with the Wisconsin Department of Revenue (WDOR) for verification and approval

All applications are submitted electronically. Applications cannot be saved mid-entry and are not filed until submitted.

APPLICATION EVALUATION CRITERIA

Film Wisconsin gives priority to tax-credit-eligible productions that promote the economic and creative development of Wisconsin, with funds spent on Wisconsin-based businesses and crew wages. Each fiscal year's \$5,000,000 allocation is limited; Film Wisconsin reserves the right to determine which eligible applications receive accreditation, and in what amount and order, consistent with program funding availability.

LOSING ELIGIBILITY OR DISQUALIFICATION

An accredited project may lose eligibility, have its accreditation revoked, or be disqualified from receiving a Tax Credit Certificate if, including but not limited to:

- The production no longer meets the minimum spend or eligibility requirements described above
- The production fails to submit its final CPA-prepared expenditures report within 90 days of project completion
- The applicant fails to comply with Film Wisconsin's screen-credit and logo acknowledgement requirements
- Film Wisconsin determines the application contained false, incomplete, or materially misleading information
- Production is delayed or suspended, funding is lost, or the production will no longer take place, in whole or in part, in Wisconsin
- Film Wisconsin determines the production is engaged in fraudulent, unlawful, or bad-faith conduct

SOLE RIGHT

Film Wisconsin, as the state film office under Wis. Stat. §§ 41.15 and 41.152, reserves the sole right to make any and all final determinations of eligibility, accreditation, and certification under these guidelines and applicable Wisconsin Statutes.

APPLICATION CONTACT

Film Wisconsin Director	Veronica Pope — (608) 513-0843 — vpope@travelwisconsin.com
Communications Director	Craig Trost — (608) 445-0267 — ctrost@travelwisconsin.com
Mailing Address	Wisconsin Department of Tourism, 3319 West Beltline Highway, Madison, WI 53713
Website	www.FilmWisconsin.com

Governing law: Wis. Stat. §§ 41.15, 41.152, 71.07(5f), 71.07(5h), 71.28(5f), 71.28(5h), 71.47(5f), 71.47(5h); 2025 Wis. Act 174. These guidelines summarize current published Film Wisconsin program information as of September 2026 and are provided for general reference only. Requirements are subject to change; applicants should confirm current program details with Film Wisconsin and consult with a production CPA or additional information.