

Film Wisconsin: Production Services 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. A film production company (applicant) may receive a transferable Tax Credit Certificate for up to 30% of eligible production costs for a project that expends at least \$50,000 for projects less than 30 minutes and \$100,000 for projects 30 minutes or longer in such costs for 2026. There is also a 100% income/franchise tax credit for qualifying Wisconsin sales/use taxes paid.

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 actualized 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).

* 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) *

- C Corp
- S Corp
- LLC
- Partnership
- 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 Company Investment tax credit?

Yes

No

Maybe

Section 2: Project Overview

26. Production Title (Working title allowed): *

27. Production Type *

- Feature Film
- Short Film
- Documentary
- Scripted TV
- Unscripted TV
- Animation
- Broadcast Advertisement
- Post-Production Only

28. Provide a detailed description of the project (log line): *

29. Genre/Format

30. What are the distribution plans? *

31. Is a distribution deal under contract? If yes, attach a copy. *

Yes

No

32. Estimated total run time *

Less than 30 minutes

30 minutes or longer

33. Where in Wisconsin will principal photography take place? List specific key locations. *

34. How many days of principal photography will be shot in Wisconsin? *

35. How many days of principal photography will be shot outside of Wisconsin? *

Section 3: Budget Overview

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.

The Film Production Company Investment Credit (Wis. Stats. § 71.07(5f), 71.07(5h), 71.28(5f), 71.28 (5h), 71.47(5f), and 71.47(5h)) provides a 30% production company investment credit on purchases of eligible property and to acquire, construct, rehabilitate remodel or repair real property for eligible in-state production companies.

****Wage incentives are limited to 30% of the first \$250,000 of wages paid to each employee***

*****May be sold/transferred, if approved by WDOR.***

******Refundable. Cannot be sold/transferred.***

Wisconsin Film Production Tax Credits: Film Production Services Credit

36. Wages paid to crew and talent working in Wisconsin. (Only the first \$250,000* per employee is eligible).**

37. Eligible production expenditures in Wisconsin.***

38. Sales/Use taxes paid on purchases used in production in Wisconsin.**

39. Amount of tax credit allocation requested.

40. Total Wisconsin qualified spend.

41. Can you provide proof of funding (in the form of a signed bank letter and statement, completion bond, valid contract or equivalent) that you secured at least 25% of the total project budget at the time of this application?

If no, you need to provide proof of funding within 60 days of approval/accreditation.

Yes

No

42. Production spend outside of Wisconsin

If production is also occurring outside of Wisconsin, provide the estimated spend in other states for this same production.

Section 4: Production Timeline

43. Will pre-production occur in Wisconsin?

- Yes
- No

44. Pre-production dates

45. Date principal photography is anticipated to begin in Wisconsin

46. Date principal photography is estimated to end

47. Will post-production occur in Wisconsin?

- Yes
- No

48. Post-production dates

49. Will you use Wisconsin studios or post facilities?

- Yes
- No

50. If yes, what studio or post facility will you use?

Section 5: Key Personnel

List key personnel associated with this production, including producers(s), director(s), line producer(s) or unit production manager(s).

51. Producer(s)

In the space below, please list the names, email address and phone numbers of the producer(s) associated with this production.

52. Director(s)

In the space below, please list the names, email address and phone numbers of the director(s) associated with this production.

53. Line Producer(s)

In the space below, please list the names, email address and phone numbers of the line producer(s) associated with this production.

54. Unit Production Manager(s)

In the space below, please list the names, email address and phone numbers of the line producer(s) associated with this production.

Section 6: Wisconsin Tourism, Marketing and Workforce Impact

Answers in this section can be used for public promotion and marketing purposes

55. Will Wisconsin be identifiable in the project?

- Yes
- No

56. Please list the identifiable elements

57. What are the areas of interest or desired settings within Wisconsin?

58. Please provide a statement about why you want to film in Wisconsin.

59. Are there opportunities for Wisconsin background actors?

- Yes
- No

60. Are there Wisconsin workforce development opportunities? (Hiring local PAs, etc.)

- Yes
- No

61. If yes, please explain:

62. Anticipated project promotional opportunities in Wisconsin.

63. Will the set be available for pre-scheduled Film Wisconsin, Travel Wisconsin, state and local partners and/or media to visit during live production?

Yes

No

64. Will the production be open to Film Wisconsin supporting and/or promoting the project through paid/earned media?

Yes

No

65. Select which deliverables you agree to share with Film Wisconsin and Travel Wisconsin.

Behind the scenes shots

Project stills

Video clips/footage

Project logos/titles

Promotion materials (socials, website, trailer, etc.)

Other

66. If yes, how many deliverables will you share?

Section 7: Statutory Compliance and Requirements

The following must be satisfied to receive accreditation.

67. CPA Audit Retention (MANDATORY) Wis. Stat. § 41.152(2) requires written confirmation that a CPA has been retained prior to accreditation. Name of Wisconsin-licensed CPA firm:

68. CPA License Number

69. I have retained the about Wisconsin-licensed CPA to conduct periodic audits to ensure compliance with Wisconsin tax statutes.

Yes

70. Screen Credit Agreement: Wis. Stat. § 41.152(5) requires an acknowledgment to the State of Wisconsin.

I agree to include a "Filmed in Wisconsin" logo, vanity card, motion graphic logo with/ audio, as available, and acknowledgment to the State Film Office in the finished production's end credits.

Yes

Section 8: 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.

71. Completed W9

Yes

72. Detailed budget (top sheet and complete line-item detail) with Wisconsin expenses denoted. The budget should have a column added to the layout denoting Wisconsin-Qualified Expenses as "WQE."

Yes

73. Proof that 25% of the total project budget is available in verified funds. Acceptable proof includes: A signed bank letter (with contact details) and a statement from a verified financial institution, valid, executed contract or completion bond or equivalent (financing agreement and cash flow schedule)

Yes

74. Script/storyboard/synopsis or treatment

Yes

75. Distribution agreement or distribution plan (if applicable)

Yes

Section 9: Compliance and Eligibility Acknowledgements

76. 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

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

Yes

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

Yes

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

Yes

80. 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.

This content is neither created nor endorsed by Microsoft. The data you submit will be sent to the form owner.

 Microsoft Forms