



Film & Television Tax Credit Program

Program 2.0 vs. Program 3.0 Comparison Chart

This list contains major changes between Program 2.0 and 3.0.

Sunset Date	June 30, 2020	June 30, 2025
Funding	\$330M per Fiscal Year	No change.
Funding Categories	<ul style="list-style-type: none"> • 40% TV Series, Pilots, Mini-series, MOWs • 35% Non-independent Films • 20% Relocating TV Series • 5% Independent Films 	<ul style="list-style-type: none"> • 40% TV Series, Pilots, Mini-Series • 35% Non-independent Films • 17% Relocating TV Series • 8% Independent Films <p>Independent film funding split between projects with budgets under \$10m and over \$10m.</p>
Tax Credit Allocation Percentage	<ul style="list-style-type: none"> • 25% Indies and Relocating TV • 20% Non-Indies • Additional 5% "Uplift" <ul style="list-style-type: none"> • Filming Outside 30-Mile Zone • Visual Effects Expenditures • Music Scoring / Track Recording Expenditures 	<ul style="list-style-type: none"> • 25% Indies and Relocating TV • 20% Non-Indies • Additional 5% "Uplift" <ul style="list-style-type: none"> • Filming Outside 30-Mile Zone • Visual Effects Expenditures • Eliminates 5% for Music Scoring / Track Recording • 5% or 10% Additional for Local Hires Working Out-of-Zone
Application Selection	Jobs ratio ranking within specific categories.	Jobs ratio ranking within specific categories; allows VFX vendor payments split 70% wage/30% non-wage.
Career Readiness Requirement	Paid internship positions for a minimum of 75 hours each or a combination of internships with a minimum 225 hours in total. Payments to career readiness interns are not qualified. Workshops / panels must be at a minimum of eight (8) hours in length.	Paid internship positions for a minimum of 100 hours each or a combination of internships with a minimum 300 hours in total. Payments to career readiness interns are considered qualified wages. The 8-hour minimum requirement for workshops / panels is eliminated.
Pilot Career Pathways Training Program	None.	Pilot skills training program for individuals from underserved communities for careers in entertainment industry; fee of .25% of estimated tax credit to be paid within 10 business days of program acceptance.
Deadline to Begin Filming	180-day Rule: Productions must begin filming within 180 days of credit allocation letter.	180-day Rule: Productions must begin filming within 180 days of credit allocation letter; for projects with qualified budgets over \$100M, must begin filming within 240 days.



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Penalty for Overstatement of Jobs Ratio	Different penalties for Non-Independent and Independents.	Same penalty for Non-Independent and Independents.
Bonus Points	Include facility usage as bonus point factor.	<ul style="list-style-type: none"> • Eliminate facility usage as bonus point factor. • Add music scoring/track recording wages as bonus point factor.
Carry Forward	Taxpayer may carry forward tax credit for 5 years.	Taxpayer may carry forward tax credit for 8 years.
Recurring TV – Pick-up Orders	No time limit as to when recurring TV series can submit pick-up orders.	Maximum 140 calendar days from date a credit allocation letter would have been issued to submit pick-up order.
Relocating TV Eligibility	Must have filmed most recent season outside of CA.	Must have filmed at least 75% of most recent season outside of CA.
Movies of the Week	Eligible type of production.	Omit Movie-of-the-Week; this production type may apply in Independent Film or Feature Film category.
Unallocated Credits	After sunset date, CFC may not allocate unused credits.	<ul style="list-style-type: none"> • CFC may allocate unused credits from Programs 1.0 and 2.0. • After sunset date of 3.0, CFC may continue to allocate unused credits from all 3 programs.
Anti-Harassment Provision	None.	Requires approved applicants to provide their written policy against unlawful harassment which includes procedures for reporting and investigating harassment claims. Applicants shall indicate how policy will be distributed to employees and include education training resources and remedies available.
Diversity Reporting	Requires approved applicants to provide statistics on the diversity of the workforce employed.	A summary of the applicant’s voluntary programs to increase the representation of women and minorities including a description of what the program is designed to accomplish and information about how the programs are publicized to interested parties. This requirement is waived for independent films with qualified expenditures of ten million dollars (\$10,000,000) or less.