

Government of Newfoundland and Labrador



All-Spend Film and Video Production Tax Credit Registration Application (Part I)

For official use only: Date received by Newfoundland and Labrador Film Development Corporation (PictureNL)

For official use only: Date received by Dept. of Finance

SECTION 1: Applicant Information

Legal Name:

Production Name:

Mailing Address:

Location Address:

Contact Person:

Title of Designated Contact:

Phone Number:

Fax Number:

E-mail Address:

Website:

Federal Business Number:

Incorporation Number
and Jurisdiction:

Fiscal Year End:

Primary Activity of
the Corporation:

Does the Corporation have a Permanent Establishment in the Province? Yes ☐ No ☐

Is the Corporation associated with another, per Subsection 256(1) of the Income Tax Act, Canada? Yes ☐ No ☐

Is the Corporation's primary business Film, Television, or Video Production? Yes ☐ No ☐

Does the Corporation hold a CRTC licence or deal at non-arm's length with a company that holds such a licence? Yes ☐ No ☐

Is the Corporation eligible for any Income Tax exemptions?
If Yes, please attach details. Yes ☐ No ☐

Has this Corporation received any government assistance?
If Yes, please attach details. Yes ☐ No ☐

All-Spend Film and Video Production Tax Credit Registration Application (Part I)

SECTION 1: Applicant Information (continued)

Will this Corporation apply for any other film tax credit program, other than the federal Film or Video Production Tax Credit? If Yes, please attach details. Yes ☐ No ☐

Has this Corporation applied for or received any funding from the Newfoundland and Labrador Film and Television Equity Investment Program? If Yes, please attach details. Yes ☐ No ☐

Is this Corporation registered for Health and Post-Secondary Education Tax (HAPSET)? Yes ☐ No ☐

HAPSET Remitter number: _____

Note: HAPSET is payable on NL payroll in excess of \$2 million annually. This exemption threshold must be allocated between any associated entities. For further details please visit: www.gov.nl.ca/fin/tax-programs-incentives/business/education/

SECTION 2: Production Information

1. Is the proposal intended for:

Television	<input type="checkbox"/>
Cinema	<input type="checkbox"/>
Video Program	<input type="checkbox"/>

Genre:

Drama	<input type="checkbox"/>
Variety	<input type="checkbox"/>
Animation	<input type="checkbox"/>
Children's Programming	<input type="checkbox"/>
Music Programming	<input type="checkbox"/>
Informational Series	<input type="checkbox"/>
Documentary	<input type="checkbox"/>

Type:

Feature Film	<input type="checkbox"/>
TV Series	<input type="checkbox"/>
TV Movie	<input type="checkbox"/>
TV Special/Pilot	<input type="checkbox"/>
TV Documentary	<input type="checkbox"/>
New Media	<input type="checkbox"/>
Other	<input type="checkbox"/>

Running Length: Minutes per Episode Number of Episodes

All-Spend Film and Video Production Tax Credit Registration Application (Part I)

SECTION 2: Production Information (continued)

2. Does the Corporation's proposal involve any of the projects referred to in Section 5(2) of the regulations? If the answer to any of these is Yes, then the proposal is ineligible.

News	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Current events	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Public affairs programming	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Programs that include weather or market reports	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Talk shows	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Sports events or activities	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Gala presentations or awards shows	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Productions that solicit funds	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Reality television shows	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Pornography	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Advertising	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Productions produced primarily for industrial, corporate, or institutional purposes	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Productions (other than documentaries) for which public financial support would, in the opinion of the minister, be contrary to public policy	Yes <input type="checkbox"/>	No <input type="checkbox"/>

3. Title of Production _____
Any previous titles? _____

4. Attachment Checklist

Incorporation Documents - Production Company	<input type="checkbox"/>
Incorporation Documents - Co-producer(s)	<input type="checkbox"/>
Detailed Production Cost Estimates	<input type="checkbox"/>
Financing Plan	<input type="checkbox"/>
Script and Synopsis	<input type="checkbox"/>

All-Spend Film and Video Production Tax Credit Registration Application (Part I)

SECTION 2: Production Information (continued)**Tax Credit Estimate**

For the production period covering _____ to _____

For Corporate Taxation Year Ending _____**Required Information:**

1. Estimated Total Production Costs (calculated below) _____
2. Estimated Eligible Salaries _____
3. Estimated NL Tax Credit _____

Total Production Costs:

Eligible Salaries:

In-province production wages to eligible individuals 1. _____

Plus the lesser of a and b:

In-province production wages to non-eligible individuals a. _____

and

In-province production wages to eligible individuals b. _____

The lesser of a and b: 2. _____

Eligible Service Contract Expenditures 3. _____

Parent-Subsidiary Amounts not included in the above 4. _____

Eligible Tangible Property Expenditures 5. _____

Eligible Accommodation Expenditures 6. _____

Total Production Costs Sum of 1 to 6 _____**Less: Government Assistance** _____**Estimated All-Spend Film Tax Credit:** _____

40% x (Total Production Costs - Government Assistance)

*(Maximum \$20 million)***Anticipated Production Timeline**

	From	To
Development		
Pre-Production		
Production		
Post-Production		

All-Spend Film and Video Production Tax Credit Registration Application (Part I)

Section 3: Officers, Directors, and Shareholders Information

(Please complete a separate form for each Eligible Corporation or Co-Producer)

Corporate Name

Contact Name

Title

Telephone

Email

Officers:

Name

Address

Name

Address

Directors:

Name

Address

Name

Address

Shareholders:

Name

Province of
Residence

Type of Shares

% Owned

All-Spend Film and Video Production Tax Credit Registration Application (Part I)

Section 4: Associated Corporations

(Canadian corporations associated with the Applicant, per Subsection 256(1) of the Income Tax Act, Canada)

Attach a copy of this page if necessary.

Legal Name:

Trade Name (If different from legal name):

Federal Business Number:	Parent	<input type="checkbox"/>	Subsidiary	<input type="checkbox"/>
	Associate	<input type="checkbox"/>	Related, not associated	<input type="checkbox"/>

Legal Name:

Trade Name (If different from legal name):

Federal Business Number:	Parent	<input type="checkbox"/>	Subsidiary	<input type="checkbox"/>
	Associate	<input type="checkbox"/>	Related, not associated	<input type="checkbox"/>

Legal Name:

Trade Name (If different from legal name):

Federal Business Number:	Parent	<input type="checkbox"/>	Subsidiary	<input type="checkbox"/>
	Associate	<input type="checkbox"/>	Related, not associated	<input type="checkbox"/>

Legal Name:

Trade Name (If different from legal name):

Federal Business Number:	Parent	<input type="checkbox"/>	Subsidiary	<input type="checkbox"/>
	Associate	<input type="checkbox"/>	Related, not associated	<input type="checkbox"/>

Legal Name:

Trade Name (If different from legal name):

Federal Business Number:	Parent	<input type="checkbox"/>	Subsidiary	<input type="checkbox"/>
	Associate	<input type="checkbox"/>	Related, not associated	<input type="checkbox"/>

Legal Name:

Trade Name (If different from legal name):

Federal Business Number:	Parent	<input type="checkbox"/>	Subsidiary	<input type="checkbox"/>
	Associate	<input type="checkbox"/>	Related, not associated	<input type="checkbox"/>

All-Spend Film and Video Production Tax Credit Registration Application (Part I)

Change of Circumstances

In accordance with Section 9 of the All-Spend Film and Video Production Tax Credit Regulations, it is the responsibility of the Corporation to immediately notify the minister of any change in circumstances that might affect the continued eligibility of the project to be registered and any change in the Corporation's status that causes it to no longer meet any criteria set out in the Regulations.

Part II Filing Deadline

The project's Part II Application must be filed within **18 months** of the end of the Corporation's financial year end.

Declaration

I am an authorized Signing Officer of the Corporation and certify that this application and the accompanying information submitted has been examined by me and is true and complete.

On behalf of the Corporation, I expressly consent to the information in this application being used by the Province of Newfoundland and Labrador to publish in a public document or report, or on a public website, the name of the Corporation and the amount of All-Spend Film and Video Production Tax Credit issued to the Corporation. This express consent also extends to the sharing of information collected in this application with officials of the Canada Revenue Agency and Newfoundland and Labrador Film Development Corporation (PictureNL) to determine eligibility, and within departments of the Government of Newfoundland and Labrador for the purposes of analysis, evaluation, statistical reporting, or development of tax policy.

I also hereby acknowledge on behalf of the Corporation that personal information is collected for the administration of this program. This information is kept confidential and handled as required by applicable privacy laws.

I certify that I will comply with the All-Spend Newfoundland and Labrador Film and Video Production Tax Credit Regulations and Section 8.1 of the Newfoundland Income Tax Act.

I will furnish, upon request, all additional records and documents deemed necessary by the Minister of Finance. I hereby consent to the conduct of any audit to be performed on the production company for certification purposes.

Signature:	_____	Date:	_____
Name (Print):	_____	Title:	_____
SIN:	_____	Email:	_____

Notice: The Income Tax Act allows for penalties to be applied if any person provides information which he or she knows is false or misleading, or if material facts are omitted.

Privacy of Information

The personal information in this form is collected under the authority of sections 4 and 5 of the All-Spend Film and Video Tax Credit Regulations and sections 61(a) and (c) of the Access to Information and Protection of Privacy Act, 2015. **Personal** information will be used only for the purpose of assessing eligibility for the All-Spend Film and Video Production Tax Credit. As part of the assessment process, information in this form may be disclosed to Newfoundland and Labrador Film Development Corporation (PictureNL) to confirm qualifications.

If you have any questions, please contact the Tax Administration Division at 709-729-6297 or toll free at 1-877-729-6376.