

**Government of Newfoundland and Labrador****All-Spend Film and Video Production Tax Credit (Part II) - Tax Credit Application**

*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 (Required)*****Applicant Information**

Legal Name:

Production Name:

Mailing Address:

Location Address:

Federal Business Number:

Fiscal Year-end:

**Please indicate any changes to the below information since your Part I approval  
(If no changes, leave blank)**

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 the Corporation notified employees that their personal information will  
be provided to governing bodies (i.e. PictureNL and the Government of  
Newfoundland and Labrador) for the purpose of applying for the All Spend  
Film and Video Tax Credit

Yes  No

**SECTION 1: Applicant Information (continued)**

Has this corporation received any government assistance?

If Yes, please attach details.

Yes  No

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 the Health and Post-Secondary Education Tax (HAPSET)?

Yes  No

HAPSET Remitter number: \_\_\_\_\_

**Please provide Workplace NL statement showing Annual Payroll reported**

*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 the website: [www.gov.nl.ca/fin/tax-programs-incentives/business/education/](http://www.gov.nl.ca/fin/tax-programs-incentives/business/education/)*

**SECTION 2: Production Information**

Required Attachments:

Financial Statements for Application Taxation Year

Financial Statements for Previous Taxation Year

Production's Certified Cost Report

Schedule A: Wages and Salaries - Eligible Employees

Schedule B: Wages and Salaries - Ineligible Employees

Schedule C: Eligible Service Contract Expenditures

Schedule D: Parent-Subsidiary Amounts Not Included in Above

Schedule E: Eligible Tangible Property Expenditures

Schedule F: Eligible Accommodation Expenditures

Schedule G: Government Assistance Received / Entitled

Actual Production Timeline Development Pre-Production Production Post-Production	From	To	

**SECTION 2: Production Information (Continued)**

Title of Production \_\_\_\_\_  
Any previous titles? \_\_\_\_\_

**Tax Credit Calculation**

For the production period covering \_\_\_\_\_ to \_\_\_\_\_

**For Corporate Taxation Year Ending** \_\_\_\_\_**Total Production Costs:****Eligible Salaries:**

In-province production wages to eligible individuals

**Sch A**

1.

*Plus the lesser of a and b:*

In-province production wages to non-eligible individuals

**Sch B**

a.

*and*

In-province production wages to eligible individuals

**Sch A**

b.

The lesser of a and b:

2.

**Eligible Service Contract Expenditures****Sch C**

3.

**Parent-Subsidiary Amounts not included above****Sch D**

4.

**Eligible Tangible Property Expenditures****Sch E**

5.

**Eligible Accommodation Expenditures****Sch F**

6.

**Total Production Costs**

Sum of 1 to 6

7.

**Less: Government Assistance****Sch G**

8.

**Total Eligible Production Costs (TEPC)**

Box 7 - 8

9.

**40% of TEPC**

Box 9 \* 40%

10.

**Max Credit**

11. \$ 20,000,000.00

**Tax Credit: The lesser of 40% x TEPC or \$20 million**

Lesser of Box 10 or 11

**NOTES:** Calculation of the All-Spend Film Tax Credit includes limitations based on the nature of the amounts claimed, so it is important that expenses are appropriately categorized.

**Important:** It is the responsibility of the Employer to inform employees that their personal information is being collected and used for the purposes of claiming provincial All-Spend Film and Video Production Tax Credits, and that this information will be provided to the Newfoundland and Labrador Department of Finance for the purpose of verifying NL residency to establish eligibility for this tax credit claim. The ACTRA and IATSE unions inform their membership that employers have the right to request supporting information to confirm an employee's province of residence for this purpose. This disclosure is required in order for the Department of Finance to collect the information required to process the tax credit.

1. **Schedule A - Eligible Salaries:** the schedule should include the following:
  - (i) an amount equal to the salary or wages paid to all eligible individuals for work performed in the province in relation to an eligible production  
2(i)(i) of the regulations
2. **Schedule B:** the schedule should include the following:
  - (ii) an amount equal to
    - (A) the salary or wages paid to individuals who are not eligible individuals for work performed in the province in relation to the eligible production, or
    - (B) the amount referred to in subparagraph (i), where the amount referred to in clause (A) exceeds the amount referred to in subparagraph (i);  
2(i)(ii) of the regulations
3. **Schedule C: Eligible service contract expenditures** includes amounts paid by an eligible corporation as follows:
  - (i) to an eligible individual, other than an employee of the eligible corporation, for services performed in the province in respect of the eligible production, by the eligible individual or an employee of the eligible individual,
  - (ii) to a taxable Canadian corporation with which the eligible corporation deals at arm's length for services performed in the province in respect of an eligible production by employees of the corporation at a time when they were eligible individuals,
  - (iii) to a taxable Canadian corporation for services performed in the province in respect of the eligible production by an eligible individual where
    - (A) all of the issued and outstanding shares of the capital stock of the corporation are owned by the eligible individual, and
    - (B) all of the activities of the corporation consist principally of the provision of services by the eligible individual, or
  - (iv) to a partnership, each member of which is an eligible individual or a taxable Canadian corporation, for services performed in the province in respect of an eligible production by an eligible individual who is a member of the partnership or by employees of the partnership at a time when they were eligible individuals;  
Section 2(j) of the regulations

4. **Schedule D: Parent-subsidiary amounts** includes an amount that:

- (i) is paid by a corporation, in a taxation year or 60 days after the end of the taxation year, to its parent corporation, and
- (ii) is paid as a reimbursement of an expense of the parent corporation that
  - (A) the corporation and the parent corporation have agreed to treat as an expenditure of the corporation, and
  - (B) would be an eligible service contract expenditure of the corporation for the taxation year in which it was incurred by the parent corporation if
    - (I) the corporation's taxation year were the same as the parent corporation's taxation year, and
    - (II) the expenditure were incurred by the corporation for the same purpose as it was incurred by the parent corporation and were paid by the corporation at the same time and to the same person as it was paid by the parent corporation.

Section 2(o) of the regulations

5. **Eligible tangible property expenditures** includes the total of the following amounts:

- (i) the portion of the eligible corporation's cost of acquiring any tangible personal property, other than depreciable property, that can reasonably be attributed to the use in the province of that tangible personal property in the taxation year in the course of producing the eligible production,
- (ii) the portion of the eligible corporation's lease cost of any tangible property that can reasonably be attributed to the use in the province of that tangible property in the taxation year in the course of producing the eligible production, and
- (iii) the amounts in respect of depreciable property owned by the eligible corporation determined using the following formula:

$$C \times R \times D/365$$

where

C is the eligible corporation's undepreciated capital cost of the depreciable property at the beginning of the taxation year or, where the depreciable property was acquired by the eligible corporation in the taxation year, the cost of the depreciable property,

R is the capital cost allowance rate for the depreciable property under Schedule II of the federal regulations, and

D is the number of days in the taxation year that the depreciable property was available for immediate use in the province in producing the eligible production.

Section 2(k) of the regulations

6. **Eligible accommodation expenditures:** amounts that are the lesser of

- (i) the amount paid per night for the accommodation unit multiplied by the number of nights the accommodation unit was used, or
- (ii) \$300 multiplied by the number of nights the accommodation unit was used.

Section 2(d) of the regulations

### 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 or of a 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 taxation year.

### Declaration

I certify that I am an authorized Signing Officer of the applicant corporation ("the Corporation"), and that the information contained in this application and its inclusions has been examined by me and is true and correct, and that the Corporation is eligible for the tax credit certificate in respect of Newfoundland and Labrador All-Spend Film and Video Production Tax Credit Regulations to the best of my knowledge and belief.

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 received by 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. In connection with this use of employees' personal data, I certify that employees and contractors whose personal information is disclosed to the Department of Finance in relation to this application have been informed of this use of their personal data in connection with the Corporation's claim to NL Film Tax Credits.

I confirm that the Corporation will comply with Section 45 of the Income Tax Act, 2000, as amended, and the All-Spend Newfoundland and Labrador Film and Video Production Tax Credit Regulations pursuant to the Income Tax Act, 2000

I will also furnish or cause the Corporation to furnish, upon request, all additional records and documents deemed necessary by the Minister of Finance to assess eligibility for a tax credit certificate in respect of the Newfoundland and Labrador All-Spend Film and Video Tax Credit, and hereby consent to the conduct of any audit of the Corporation for this purpose.

Signature:

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Date:

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Name (Print):

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Title:

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SIN:

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Email:

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### 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 Production Tax Credit Regulations and sections 61.(a) and (c) and 62(1)(a) (i) 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.

**Schedule A**

**Notes:** This schedule is for ELIGIBLE EMPLOYEES (i.e., NL-resident) only. Collection and disclosure of personal information

**Important - Collection and Disclosure of Personal Information:** It is the responsibility of the Employer to inform employees that their personal information is being collected and used for the purposes of claiming provincial All-Spend Film and Video Production Tax Credits, and that this information will be provided to the Newfoundland and Labrador Department of Finance for the purpose of verifying NL residency to establish eligibility for this tax credit claim. The ACTRA and IATSE unions inform their membership that employers have the right to request supporting information to confirm an employee's province of residence for this purpose. This disclosure is required in order for the Department of Finance to collect the information required to process the tax credit.

**Schedule B**  
**In-Province Production Salaries and Wages to Employed Ineligible Individuals**

**Notes:** This schedule is for INELIGIBLE EMPLOYEES only (i.e., NOT NL-resident), for work they performed in NL.

**Important - Collection and Disclosure of Personal Information:** It is the responsibility of the Employer to inform employees that their personal information is being collected and used for the purposes of claiming provincial All-Spend Film and Video Production Tax Credits, and that this information will be provided to the Newfoundland and Labrador Department of Finance for the purpose of verifying NL residency to establish eligibility for this tax credit claim. The ACTRA and IATSE unions inform their membership that employers have the right to request supporting information to confirm an employee's province of residence for this purpose. This disclosure is required in order for the Department of Finance to collect the information required to process the tax credit.

**Schedule C**

**Notes:** All amounts paid to businesses or non-employed individuals for services carried out in Newfoundland and Labrador by residents of this province should be entered on this schedule. Payments to NL freelancers / self-employed, casual, corporations, or individuals who provide their services via their wholly-owned personal service company (PSC), should be included here, together with services provided to the production in NL by businesses employing NL-residents.

**Schedule D**

**Notes:** (i) This section is for amounts reimbursed to the parent company, which would have been eligible expenditure if incurred by the production company.

(ii) *Amounts must be paid within 60 days of the production company's year end.*

**Schedule E**  
**Cost of Eligible Tangible Property Expenditures**

**Notes:** (i) For depreciable property, then Eligible Cost is Actual Cost (if acquired during the year) or Undepreciated Capital Cost (if acquired in an earlier period) x CCA Rate x Days Available/365 in NL

(ii) For leased property, the Eligible Cost is the leasing cost attributable to use within NL during the taxation year for the eligible production.

(iii) For purchased property that is not depreciable property, the Eligible Cost is the cost attributable to the use of that property within NL during the taxation year for the eligible production

### Common CCA Classes and Rates:

Class 8	20%	Furniture, Appliances, Tools Costing >\$500, Refrigeration Equipment.
Class 50	55%	General Purpose Computer Hardware, Software, and Ancillary Equipment

**Schedule F  
Eligible Accommodation Expenditures**

**Notes:** Include NL Accommodation Expenditures only. The maximum that can be claimed for an accommodation unit (whether residence or hotel room) is \$300 per night, regardless of the number of individuals in residence.

## Schedule G Assistance Provided by a Government

**Note:** Supporting documentation should be attached for each grant or other type of government assistance received or receivable