

Qualifying Expenditures (BROWARD EXPENDITURES ONLY)

Qualifying expenditures are payments for labor (cast and crew hires for Broward County residents), as well as businesses registered with the State of Florida, with a principal place of business and headquarters located within Broward County, Florida, and have a current and up to date local business tax receipt, for the following categories, excluding any payments for tobacco and alcohol products and any products or services that are illegal under any applicable laws. :

Action Props

- Manufacturing Labor/Materials
- Purchases and Rentals
- Expendables

Air Travel

- Producer's travel - If booked by a Broward County based Travel Agency
- Director's Travel - If booked by a Broward County based Travel Agency
- Talent Travel - If booked by a Broward County based Travel Agency

Art Department

- Purchases and supplies
- Rentals
- Equipment
- Box rentals

Camera Department

- Purchases and Supplies
- Camera Rentals
- Camera Box Rentals

Director and Staff

- Purchases and supplies
- Computer rentals

Electrical

- Purchases – expendables, gels, etc.
- Globes and carbons
- Rentals
- Electric Package
- Rigging Package
- Specialty Lighting
- Generator Rentals

- Box rentals

Facility

- Messengers
- Stage usage
- Stage Power
- Backlot Rental
- Dressing Room Rental
- Parking Space Rental
- Studio Personnel Charges
- Dumpsters, Cleaning

General Expenses

- Legal fees – if Broward County based attorney and for production in Broward County (not distribution or prep or wrap negotiations)
- Office Purchases
- Computers and software purchase or rental
- Production Office Space Rental
- Office equipment rental

Hotel & Living

- Hotels or short-term rentals based in Broward County

Insurance

- Cast Insurance (if purchased from Broward County based business)
- Negative insurance (if purchased from Broward County based business)
- Extra Insurance (if purchased from Broward County based business)
- Marine and aircraft (if purchased from Broward County based business)

Locations

- Site Fees and Rentals
- Police/Firemen/Watchmen
- Set Security
- Scouting
- Catering assistants
- Extras Catering
- Purchases
- Parking included only if a entire lot was rented for location parking
- Office Supplies and equipment
- Office Space rental
- Utilities
- Cleaning
- Set Dec/Props warehouse
- Construction Mill

- Stage space
- Install of phone systems
- Office rental equipment

Makeup and Hairdressing

- Makeup and Hairdressing supplies
- Makeup Chair rental
- Wigs Purchase and rentals
- Appliances
- Box Rentals

Music Expenditures

- Music Editing
- Rentals

Payroll Handling Fees and Fringes

- Fringes accepted if paid on behalf of a Broward County resident employee as part of compensation are qualified expenditures
- Pension Plan and Health and Welfare, Employer taxes, Local Hire fringes
- Payroll handling fees Count only if paid to a Broward County based payroll company

Picture Vehicles/Animals

- Picture Car Rentals
- Picture Car Expense
- Marine Expense
- Aircraft/Helicopter expense
- Picture Vehicle manufacturing
- Mechanic
- Animals
- Wranglers and Handlers
- Feeding and Stabling

Post Production

- Coding and Misc. Editorial
- Sound effects editing
- ADR
- ADR editing
- Negative cutting
- Music editors
- Meals
- Purchases
- Expendables
- Rentals
- Editorial room rentals

- Editors KEM equipment rentals
- Sound Editors room
- Music Editors room
- Other Equipment rental

Producers and Staff

- Purchases and supplies

Production Film/Lab

- Raw Stock
- Negative Develop
- Develop
- Sound transfers
- Telecine Transfers

Production Sound Purchases

- Rentals
- Sound Package
- Additional Equipment
- Walkie Talkies
- Box Rental

Production Staff

- Crew payroll
- Pre-production Breakdown
- Board and Budget
- Script Timing

Set Construction

- Stage set construction materials
- Location set construction materials
- Purchase and rentals
- Greens Purchase
- Trash removal
- Scissor Lifts/Forklift rentals
- Box rentals
- Construction expendables

Set Dressing

- Drapery/Carpet
- Cleaning
- Manufacturing/materials
- Set dress Purchase and Materials
- Fixtures

- Rentals
- Box Rentals
- Expendables

Set Operations

- Set Watch/Fireman
- Script Printing
- First aid and expenses
- Medics
- Heating/Air conditioning
- Purchases
- Grip Expendables
- Lumber
- Craft Service Purchases
- Rentals
- Grip Package
- Truck Package
- Additional Equipment
- Helicopter rental
- Box Rentals

Sound (Post Production)

- Dubbing stage
- ADR Stage
- Foley EFX Recording
- Video transfer
- Tape transfer
- Dubbing
- Equipment Rental

Special Effects

- Manufacturing labor and Materials
- Purchases
- Equipment Rentals
- Box Rentals

Special Photography

- Blue screen
- Animation
- Expenses
- Miniature expenses
- Computer graphics
- Equipment Rental

Talent

- Cast payroll
- Looping and expenses
- Casting Director

Titles, Opticals, Inserts

- Main and End Titles
- Title Designer
- Optical Effects
- Inserts
- Optical Development

Transportation

- Repairs/Maintenance
- Loss and damage
- Box rentals
- Pickup service
- Taxis
- Car pickups
- Gas and Oil
- Generator Gas and Oil
- Tolls
- Purchases
- Honeywagon supplies
- Production Trucks and Vehicles rental
- Location Vehicles
- Cranes
- Insert car
- Camera Cars

Video

- Purchases
- Supplies
- Video Assist Package
- Video Transfers
- Video editing

Visual Effects

- Miniatures
- Mattes
- Purchases

Wardrobe

- Cleaning

- Dry Cleaning
- Alterations and repairs
- Purchases and rentals
- Box rentals
- Expendables
- Washing machine and dryer purchase