

NEBRASKA

CAST AND CREW NEBRASKA ACT Tax Credit Guidelines

**State of Nebraska
Department of Economic Development**

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NOTICE:

This guidance document is advisory in nature but is binding on the Department of Economic Development (“DED”) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of DED and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

OVERVIEW AND CONTACT INFORMATION

Shaun Grantski

Business Manager | Incentives Division
Nebraska Department of Economic Development
245 Fallbrook Blvd, Suite 002
Lincoln, NE 68521
shaun.grantski@nebraska.gov
402-471-9054

DED’s webpage for the Cast and Crew Nebraska Act:

<https://opportunity.nebraska.gov/programs/incentives/ccna/>

For questions related to the Nebraska Film Office, the Cast and Crew database, and the Expatriate List contact:

Garrett Stolz

Nebraska Film Officer
245 Fallbrook Blvd, Suite 002
Lincoln, NE 68521
garrett.stolz@nebraska.gov
Office: (402) 471-4296 | Cell: (402) 525-3358
film.nebraska.gov

Application Portal and Grants Management System

To administer the Cast and Crew Nebraska Act, DED uses a grants management system (GMS), AmpliFund. GMS User Guides, with instructions for accessing and using of the system to apply or implement a Cast and Crew Nebraska Act tax credit, and other resources are available on [DED’s website](#).

PART 1: INTRODUCTION TO THE CAST AND CREW NEBRASKA ACT

1.1 PURPOSE AND GENERAL INFORMATION

The Cast and Crew Nebraska Act (CCNA) is authorized and further described within [Neb. Rev. Stat. §§ 77-3121 to 77-3133](#).

The CCNA is a competitive incentive to:

- Increase film and television production in the State of Nebraska.
- Retain film studies and creative arts students from Nebraska universities and colleges.
- Provide jobs for Nebraska residents.
- Increase revenue for Nebraska businesses.
- Enhance Nebraska's image nationwide.

A production company may apply to the Department of Economic Development (DED) for tax credits for qualified expenditures incurred for a qualified production activity not to exceed \$500,000 in fiscal year 2025-2026.

1.2 TERMS AND DEFINITIONS

A. Above-the-line Employee:

The production company employees involved in the creative development, direct production, and direction of a production activity including screenwriters, producers, directors, casting directors, and cast.

B. Below-the-line Employee:

Production company employees that are responsible for keeping production operations on schedule and preparing all lights, sets, props, and other aspects for production.

C. Expatriate:

A person that previously resided in Nebraska for at least one year but does not currently reside in Nebraska. The Nebraska Film Office shall partner with other instate film offices, production companies, chambers of commerce, and convention and visitors bureaus in the state to maintain a roster of cast and crew who are expatriates and shall make such roster available to any production company upon request.

D. Film Office:

A specialized office under the authority of a government entity or an administrative office with the purpose of promoting the local region through the development of film, video, and multimedia productions.

E. Full-length:

A production at least sixty (60) minutes in length including credits.

F. Loan Out:

Payments to a loan out company by a production company if the production company

withheld and remitted Nebraska applicable income tax on all payments to the loan out company for services performed in this state. The amount withheld is considered to have been withheld by the loan out company on wages paid to its employees for services performed in this state. Loan out company nonresident employees performing services in this state must be considered taxable nonresidents, and the loan out company is subject to income taxation in the taxable year in which the loan out company's employees perform services in this state.

G. Loan Out Company:

A United States business entity in which the creator is an employee whose services are loaned out by the corporate body.

H. Nebraska Film Office:

The Nebraska Film Office within DED or its successor.

I. Nebraska Supplier:

A brick and mortar Nebraska-based corporation or limited liability company registered, licensed, and in good standing with the Secretary of State.

J. Post-production:

The time period after the production is completed and the editing of the visual and audio materials begins. Post-production includes, but is not limited to, all the tasks associated with cutting raw footage, assembling that footage, and adding and dubbing music, sound effects, and visual effects.

K. Pre-production:

The planning process and execution of every task that must take place before production begins.

L. Principal Photography:

The creative execution phase of film production between pre-production and post-production.

M. Production Days:

Days when principal photography takes place.

N. Production Activity:

The production of a new film, video, or digital project in this state. This includes the scouting, pre-production, principal photography, and post-production of projects filmed or recorded in this state, in whole or in part and in short or long form and animation, fixed on a delivery system, including film, videotape, computer disc, laser disc, and any element of the digital domain, from which the program is viewed or reproduced and which is intended for multimarket commercial distribution via a theater, video on demand, digital or fiber optic distribution platforms, digital video recording, a digital platform designed for distribution of interactive games, licensing for exhibition by individual television stations, groups of stations, networks, advertiser-supported sites, cable television stations, streaming services, or public broadcasting stations.

Production activity includes full-length films, animation projects, documentaries, short-

length films, and over-the-air and streaming television programming, except those television programs that are exclusively for news, weather, sports, financial market reports, or instructional videos, and also includes commercial advertisements, except commercials containing political promotions, infomercials, or commercials distributed only on the Internet. Production activity does not include any project with sexually explicit or obscene material.

O. Production Company:

A corporation, partnership, limited liability company, or other business entity engaged in the business of creating productions and registered with the Nebraska Secretary of State to engage in business in Nebraska.

P. Production Expenditure Report:

A report issued and submitted by a certified public accountant authorized under the Nebraska Public Accountancy Act, that verifies all expenses of a production activity and ensures all expenses have been paid in full. The production company shall pay the certified public accountant for preparation of the report and such payment is a qualifying expenditure under Neb. Rev. Stat. § 77-3124.

Q. Qualified Production Activity:

Any production activity approved by DED after application for qualification.

R. Resident:

Any individual domiciled in the State of Nebraska and any other individual who maintains a permanent place of residence within the state even though temporarily absent from the state and who has not established a residence elsewhere.

S. Scouting:

Finding places to shoot commercials, television shows, or movies and searching for interior and exterior venues to serve as the setting for scenes depicted in a script during pre-production.

T. Screen Credit:

A logo developed by the Nebraska Film Office and mentioned in the production credits and end titles declaring the production activity was filmed in Nebraska.

U. Screenplay:

A film, movie, television show, or other motion picture in written form.

V. Obscene:

Obscene shall have the same meaning as in [section 28-807](#) paragraph (10) of the Nebraska Revised Statutes.

W. Sexually Explicit Material:

Sexually Explicit Material shall mean material which contains any of the acts defined in [section 28-807](#) paragraphs (15), (16), and (17) of the Nebraska Revised Statutes.

X. Short-length:

A production more than thirty (30) seconds and less than forty (40) minutes including credits.

Y. Tax Credit. Tax Credit shall mean a refundable tax credit reducing the amount of income tax imposed by the Nebraska Revenue Act of 1967 in an amount equal to twenty percent of the qualifying expenditures for which a production company is liable, as authorized under the Act.

1.3 CAST AND CREW NEBRASKA ACT

A production company may be eligible to receive tax credits under the CCNA for qualifying expenditures incurred by the production company in Nebraska directly attributable to a qualified production activity for taxable years beginning on or after January 1, 2025.

A. Eligible Applicants

Any public or private, resident or nonresident, production company that will engage in qualified production activity in the State of Nebraska.

B. Eligible Production Activities

- Full-length films, including made-for-television movies.
- Over-the-air and streaming television series (of at least 5 episodes) except those that are exclusively for news, weather, sports, financial market reports, or instructional videos.
- Short-length films.
- Documentaries.
- Animation projects.
- Commercial advertisements except those containing political promotions, infomercials, or commercials distributed only on the Internet.

C. Ineligible Production Activities

- Productions that include obscene or sexually explicit materials.
- Commercials containing political promotions, infomercials, or commercials distributed only on the Internet.
- Television programs that are exclusively for news, weather, sports, financial market reports, or instructional videos.

D. Project Requirements

- The total amount of individual or loan out company wages or earnings paid during the qualified production activity is \$500,000 or less.
- At least forty percent (40%) of the production days are in Nebraska and, for full-length films only, at least ten (10) days of production are in Nebraska.
- At least forty percent (40%) of the below-the-line employees are Nebraska residents with expatriates included in the percentage but not exceeding fifteen percent (15%) of the total below-the-line employees.

- At least fifteen percent (15%) of the cast are Nebraska residents with expatriates included in the percentage.
- The minimum total expenditures for the qualified production activity are greater than or equal to:
 - \$500,000 for a full-length film or made-for-television movie;
 - \$500,000 per over-the-air and streaming television program episode; or \$25,000 per short-length film, documentary, animation project, or commercial.

E. Qualifying Expenditures

Qualifying production expenditures must involve pre-production, production, or post-production activities; be made in Nebraska; and subject to taxation by the State of Nebraska. Qualifying Expenditures are:

- Pre-production, production, and post-production expenditures made in Nebraska that are subject to taxation by the State of Nebraska.
- Scouting and spending related to production activity in Nebraska prior to submitting an application for qualification of a production activity.
- Above-the-line employee wages and related expenses for residents of Nebraska, or paid through a Nebraska loan out company, which do not exceed more than twenty-five percent (25%) of total in-state expenditures. Loan out companies must pay applicable Nebraska income tax.
- Below-the-line employee wages.
- Below-the-line employee per diems of up to \$30 per day.
- Expenditures not otherwise available for rental or purchase within Nebraska and paid for via a Nebraska supplier.
- Payment for preparation of the production expenditure report.

Examples of qualifying production expenditures, include, but are not limited to:

- Lodging expenditures related to production activities.
- Rental of motor vehicles from a business located in Nebraska.
- Chartering of an aircraft through a Nebraska-based business for in-state transportation attributed to production activities.
- Commercial airfare purchased through Nebraska-based travel agencies for travel to and from Nebraska attributed to production activities.
- Meals and catering services for cast and crew during production activities.
- Rentals of equipment and facilities.
- Set design, construction, and dressing.
- Prop rental or purchase.
- Wardrobe, makeup, hairdressing, and accessory services.
- Location fees for locations in Nebraska.
- Photography, sound, lighting, and editing related services.

- Fees paid to Nebraska residents to compose, orchestrate, and perform music that is specifically created for the production.
- Insurance when purchased through a Nebraska vendor and purchased specifically for a qualified production.
- Legal fees paid to Nebraska-based lawyers or law firms that are directly attributable to production activities (does not include litigation costs or damages).

F. Non-qualifying Expenditures

Qualifying expenditures do not include:

- Wages paid to independent contractors, or self-employed individuals, except that wages shown to be paid by a Nebraska-based production company for a commercial production activity and wages the taxes of which are shown to be withheld by the employer may be approved by DED on the application for the tax credit.
- Above-the-line employee per diems or living allowance expenses.
- Taxes imposed pursuant to the Federal Insurance Contributions Act and other payroll taxes.
- Contributions under the Federal Unemployment Tax Act and the Employment Security Law.
- Union dues and benefits.

Examples of non-qualifying expenditures include, but are not limited to:

- Expenditures which are not made for pre-production, production, or post-production activities.
- Expenditures which are not made in Nebraska and subject to taxation by the State of Nebraska.
- Above-the-line employee wages paid to non-Nebraska residents.
- Payments for goods and services not made in Nebraska.
- The optioning or purchase of intellectual property that is not used in the production or is outside of the State of Nebraska.
- Cell phone reimbursements.
- Payments to adult oriented businesses.
- Payment for entertainment, including, but not limited to, parties, event tickets, movies, hotel mini-bar items, meals unrelated to the production, alcohol and tobacco, and personal gifts (e.g. wrap party).
- Costs or fees associated with advertising, marketing, distribution, or financing of the production.
- Profit-sharing payments.
- Payments for penalties or fines.

- Payments to nonprofit organizations, and payments to federal and state entities that are not subject to taxation by the State of Nebraska.

G. Tax Credit Amounts

The tax credit is a refundable tax credit allowed against Nebraska state income tax in an amount equal to twenty percent (20%) of the qualifying expenditures.

The amount of tax credit may be increased by any or all of the following amounts:

1. Five percent (5%) if a qualified production activity films Nebraska as Nebraska in Nebraska, contains a minimum of at least seventy percent (70%) of principal photography from the original submitted screenplay based in Nebraska, and uses the screen credit provided by DED.
2. Five percent (5%) if the qualified production activity is filmed entirely in areas at least 30 miles from the corporate limits of a city of the metropolitan class or city of the primary class.
3. Five percent (5%) if wages attributable to the qualified production activity are paid at or above the Nebraska minimum wage (\$13.50 per hour as of January 1, 2025) to Nebraska residents who are employed as first-time actors or first time below the line employees.
 - First-time means the individuals first time receiving compensation and wages as either an actor or as a below-the-line employee on a full-length film in the State of Nebraska.
 - The wages of a maximum of ten (10) first time actors and below-the-line employees per full-length film can be used in calculating the tax credit.

H. Tax Credit Limitations

The total amount of tax credits allowed shall not exceed \$500,000 in fiscal year 2025 – 2026.

PART 2: APPLICATION PROCESS

2.1 APPLICATION FOR QUALIFICATION

A. The application for qualification can be found at:

<https://ne.amplifund.com/Public/Opportunities/Details/f2f33566-e278-4b0b-b396-d0b9ac2e656e>

B. Submission Instructions

A production company must submit an application for qualification to DED at least thirty (30) days prior to start of principal photography for a full-length film, documentary, or television programming or ten (10) days prior to the start of filming for a short-length film, animation project, or commercial.

C. Required Documentation

The application must include all of the following to be considered complete for review:

1. \$500 non-refundable application fee;
2. A detailed description of the production activity;
3. An estimate of expected qualifying expenditures, including an itemized budget detailing the total estimated budget;
4. A certificate of general liability insurance with minimum coverage of \$1,000,000;
5. A worker's compensation policy;
6. Documentation that shows the project is fully funded other than post-production expenses, except if the production is a commercial, then documentation showing full funding for post-production expenditures shall be included;
7. A complete copy of the screenplay;
8. Resumes for the Director(s) and Executive Producer(s);
9. A list of proposed Nebraska shooting locations and estimated duration at each location.
10. Any other information or documentation required by DED.

The title of each document uploaded into the application should include the name of the Applicant.

An application is not considered complete until all required information is received by DED. The production company should respond within 30 days of receiving a request for information from DED. DED will consider applications for qualification in the order in which the complete application are received.

D. Approval and Notification

DED will approve applications, notify the production company of approval, and issue a screen credit to the production company. DED will consider applications for qualification in the order in which the applications are received. Please note that approval for qualification does not result in the reservation of tax credits.

2.2 APPLICATION FOR TAX CREDITS

A. Submission Instructions

After the completion of the qualified production activity, the production company will submit a tax credit application to DED, including the production expenditure report issued and submitted by a Certified Public Accountant (CPA) authorized under the Nebraska Public Accountancy Act. Further instructions for completing the tax credit application will be provided following approval of the initial application for qualification.

A list of Nebraska authorized CPA's may be found at:

<https://www.nebraska.gov/nbpa/search/index.html>.

A CPA preparing the production expenditure report shall:

- Ensure compliance with the qualified expenditure requirements of the Act.
- Inspect invoices, cancelled checks, and other equivalent documentation.
- Verify payroll records and confirm Nebraska resident and expatriate percentages are met.
- Verify total minimum expenditure requirements are met.
- Verify the total amount of qualified expenditures.
- Verify whether the production activity qualifies for an additional five percent credit.
- Provide all information and documentation requested by DED for purposes of completing the audit required under section 77-3130 of the Nebraska Revised Statutes.

An application is not considered complete until all required information is received by DED. The production company should respond within 30 days of receiving a request for information from DED. DED will consider and approve complete applications for tax credits in the order in which they are received.

B. Tax Credit Application Required Documentation

The tax credit application shall include the following:

1. The total amount of qualifying expenditures for the qualifying activity.
2. The production expenditure report prepared and submitted by a CPA authorized under the Nebraska Public Accountancy Act, which shall include:
 - Verification of all expenses of a production activity, including descriptions of qualifying expenditures and that the expenses have been paid in full in any form required by DED.
3. Documentation showing the total expenditure minimums for the qualified production activity are greater than or equal to:
 - \$500,000 for a full-length film or made-for-television movie;

- \$500,000 per over-the-air and streaming television programming episode; or
 - \$25,000 per short-length film, documentary, animation project, or commercial.
4. Documentation showing the total amount of individual or loan out company wages or earnings paid during the qualified production activity is \$500,000 or less.
 5. Documentation showing at least forty percent (40%) of the production days for the qualified production activity were in Nebraska and, for full-length films only, at least ten days of production were in Nebraska.
 6. Documentation showing at least forty percent (40%) of the below-the-line employees of the qualified production activity were Nebraska residents with expatriates included in the percentage but not exceeding fifteen percent (15%) of the total below-the-line employees.
 7. Documentation showing at least fifteen percent (15%) of the cast of the qualified production activity were Nebraska residents with expatriates included in the percentage.
 8. If applying for the five percent (5%) tax credit increase for employing first-time Nebraska resident actors and below-the-line crew at or above Nebraska minimum wage, proof of Nebraska residency for all employees whose wages will be part of the calculation of such credit.

C. Approval, Notification, and Audit

If an application is approved, DED will notify the production company and conduct an audit. Upon completion of the audit, DED will adjust the value of the tax credit as required and issue a tax credit certification to the production company.

PART 3: CLAIMING AND TRANSFERRING TAX CREDITS

3.1 CLAIMING CREDITS

A taxpayer shall claim the tax credit by attaching the tax credit certification from DED to its Nebraska income tax return for the taxable year in which the tax credit certification was issued or in the three (3) taxable years immediately following.

3.2 TRANSFERRING CREDITS

The tax credits may be transferred by the production company to any Nebraska taxpayer at any time during the taxable year in which the tax credit certification was issued or in the three (3) taxable years immediately following. The transferee shall pay the transferor at

least eighty-five percent (85%) of the value of the transferred tax credits in order to acquire such credits.

The production company will notify DED of any transfer and provide documentation supporting that the transferee paid at least eighty-five percent (85%) of the value. Upon review and approval, DED will issue a tax credit certificate to the transferee.

PART 4: CONFIDENTIALITY

4.1 PUBLIC RECORDS REQUESTS

Applicants should be aware that the Department of Economic Development (“DED”) is subject to public records requests. Neb. Rev. Stat. § 84-712.01. Certain information exchanged with DED including application materials, communications, agreements, and funds received pursuant to the CCNA, may be subject to public records requests. To the degree such information is deemed responsive to a public records request, DED will respond with information including, but not limited to:

- i. Production company name and address;
- ii. Counties in Nebraska where principal photography was filmed;
- iii. Expenditures on goods and services within Nebraska for the production;
- iv. Number of Nebraska residents employed as crew for the production;
- v. Percentage of crew comprised of Nebraska residents for the production;
- vi. Number of Nebraska residents employed as cast for the production;
- vii. Percentage of cast comprised of Nebraska residents for the production;
- viii. Average number of Nebraska residents employed as cast or crew (per day) during pre-production;
- ix. Average number of Nebraska residents employed as cast or crew (per day) during principal photography;
- x. Average number of Nebraska residents employed as cast or crew (per day) during postproduction;
- xi. Number of days in which principal photography was filmed within Nebraska;
- xii. Percentage of days in which principal photography was filmed within Nebraska;

Neb. Rev. Stat. § 84-712.05 exempts certain information, including trade secrets and other proprietary or commercial information which if released would give advantage to business competitors and serve no public purpose. Neb. Rev. Stat. § 84-712.05(3). Applicants may request that certain information shared with DED be exempted from public disclosure pursuant to Neb. Rev. Stat. § 84-712.05(3), or any other basis. Such a request must be made in writing to DED, it must specify the information to be withheld, and state the reasons for

the requested exemption. DED reserves the right to determine whether information submitted by the Applicant will be withheld from disclosure. Applicants may submit a request for non-disclosure of information with their application via the "[Request for Non-Disclosure Exemption](#)" form.