Cast and Crew Nebraska Act (CCNA) Application for Qualification Checklist

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.

Before applying, please note:

- Full-length film, documentary and television programming applications must be received at least 30 days prior to the start of principal photography.
- Short-length film, animation project, and commercial applications must be received at least 10 days prior to the start of filming.
- There is a non-refundable fee of \$500.00 that must be received by DED to consider the Application for Qualification complete.
- Approval of qualification does not result in the reservation of tax credits.
- After the completion of the qualified production activity, the production company must submit a Tax Credit Application before a tax credit certification is approved and issued. If approved, DED will conduct an audit to verify qualified expenditures.
- DED will consider applications for qualifications and tax credits in the order in which they are received.

During the application process, you will be required to include and/or upload the following:

- □ A detailed description of the production activity.
- □ An estimate of expected qualifying expenditures, including an itemized budget detailing the total estimated budget.
- □ Certificate of general liability insurance with a minimum coverage of \$1,000,000.
- □ Copy of your Worker's Compensation Policy.
- Documentation that shows the project is fully funded other than post-production expenses. If the production is a commercial advertisement, then documentation showing full funding including post-production expenditures.
- \Box Resume for Director(s).
- □ Resume for Executive Producer(s).
- □ Expected number of cast and crew who are Nebraska residents and expatriates.
- □ Expected production dates.
- □ List of proposed Nebraska shooting locations with estimated duration at each location.
- □ Current copy of the screenplay/script.
- Distribution plans or proof of distribution if a distributor has been secured.

The CCNA Application for Qualification is hosted on AmpliFund. Generic user guides can be found here.

For more information on the Cast and Cew Nebraska Act tax credit, including the guidelines and application link, please visit <u>https://opportunity.nebraska.gov/programs/incentives/ccna/</u> or email <u>ded.ccna@nebraska.gov</u>.