



Illinois
Department of Commerce
& Economic Opportunity

OFFICE OF FILM

JB Pritzker, Governor

ILLINOIS LIVE THEATER TAX CREDIT PROGRAM

Applicant Checklist for Financial Submission

IL HIRES – PRODUCTION STAFF AND CREW

For purposes of the IL Live Theater Tax Credit Program, any person who works as any production staff or crew and any individual in a non-talent position on the project is **an employee of the applicant**. Further, employees of the applicant include and are not limited to: Freelance; internal staff; contractors and interns.

Section 523.20 Definitions

"Employee" means any individual who is an employee of the applicant for purposes of employment taxes imposed under subtitle C of the Internal Revenue Code (42 USC subtitle C), any production staff or crew and any individual in a non-talent position.

"Illinois Resident" means an individual who is domiciled in this State during the accredited theater production. Except in a case when the applicant has actual knowledge, as shown in its books and records, that an individual is not an Illinois resident, the possession by an individual of an Illinois driver's license or other identification issued by this State prior to the commencement of the accredited theater production shall be sufficient proof that the individual is an Illinois resident and the address on the license or identification shall be deemed correct.

___ Proof of IL residency for all IL hires included in the claim
Identification issued by the State of IL: Driver's License, State ID, Medical Marijuana Card, and FOID cards. An I9 verified by the IL DL/ID may be submitted as proof of IL residency.

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- ___ Section One - Name and address completed; employee signature and dated timely
___ Section Two - **IL DL or ID info only**
___ Certification - Verified and signed by a representative of the applicant

ILLINOIS PRODUCTION SPENDING

INVOICES/ DEAL MEMOS/ TIMECARDS:

- ___ Applicant and project name per the Accredited Theater Production Certificate
___ Physical address for IL hire (crew/talent/extra) is required. A PO Box address does not qualify.
___ Work dates – month/day/year are required
 - Work dates are required on the payroll documents such as payroll reports, invoices, deal memos and timecards.
 - Considering payroll reports, IFO acknowledges and will accept date in the form of a date range.
___ Clear/detailed description of work or service(s) provided is required.

INTRA IL TRAVEL

Miles claimed for each trip:

- ___ Starting point (business/residence/location name and address)
- ___ Ending point (business/residence/location name and address)
- ___ Purpose of travel for each trip
- ___ Total miles traveled for each trip
- ___ Amount per mile identified
- ___ Total miles traveled
- ___ Legible mileage log

PER DIEM or REIMBURSEMENT

Per diem qualifies if either *occurrence* below is met:

- IL Hires/Residents – Is included in the earnings of the IL hire (crew/talent/extra)
The per diem is reported on timesheets, payroll report and/or invoices for Illinois residents will suffice to qualify the expense.
- Treated as petty cash whereby a receipt or invoice that provides details of the qualified expense(s) from an IL vendor.

PETTY CASH ROSTERS

- ___ Line items on the roster shall be listed in chronologically order.
- ___ Each transaction identifies the production use/type – prop; crafty, wardrobe, etc.
- ___ The font on the roster shall be no less than **12 points**, preferably in Arial.
- ___ Adding tape included on the roster to verify included amounts.
- ___ Only qualified expenditures are included

QUALIFIED FRINGES

Fringes paid by employer (applicant) on behalf of employee (IL hire – crew/talent/extra)

- ___ Taxes – FICA, Medi, FUI and SUI qualify
- ___ Benefits
 - Pension including 401K
 - Health, dental and vision insurance
 - Life insurance

VENDORS and PETTY CASH

___ All invoices and receipts have vendor name; address; date of purchase; itemized list/details of purchase and all amounts paid (taxes, tip and total).

Neither PO BOX nor REMIT TO addresses qualify

Secure a **timely dated W9** in absence of a compliant invoice or receipt.

- ___ All invoices/receipts legible
- ___ All invoices/receipts are not cut diagonally
- ___ All invoices/receipts are not folded
- ___ Uber/Lyft documentation has pick-up and drop-off addresses
- ___ Adding tape included on invoice/receipt when amounts are not included
- ___ VENDOR: Within the description column, each line item on the spreadsheet identifies the spend type (prop; crafty, wardrobe, etc.)
- ___ Equipment Purchases – Any items with a useful life beyond the production:
 - Items including, but not limited to, appliances, electronics, and furniture

- Documented proof items were donated or sold is required; if no proof, then the cost will be disallowed.
- Any items deemed “broken” will be disallowed.

ATTORNEY/LEGAL FEES

Qualified fees are incurred during the **production stage** and include for example contract review for talent.

INSURANCE

- Insurance provider must be domiciled in IL.
- Broker fee(s) – Broker must be domiciled in IL.

Common vendor or petty cash expenditures that **do not** qualify include:

Alcohol

Cigarettes

Donations of any kind on behalf or for any person or entity

Gifts of any kind for any person or entity

Interstate airfare (outside of IL)

Interstate shipping (outside of IL)

Postage to include stamps, shipping, etc.

*Please note that items purchased from an IL vendor that remain in IL are allowed regardless of the shipper.

Tickets – Parking, speeding, no standing, etc.

Fines – Littering, etc.

Penalties – Late fees for tolls, etc.

*Please note - Any fine that is being imposed by the state as a penalty does not qualify.