



Film Production Credit

Submission of Costs—End of Principal Photography

15-31-901 through 15-31-911, MCA

Name (as it appears on your Montana tax return)

Social Security
Number

- -

OR

Federal Employer
Identification Number

-

Film Certification Number issued by the Montana Department of Commerce _____

- ▶ Complete a separate Form FPC-PP for each certified production. Send your completed form to the Montana Department of Revenue, P.O. Box 5805, Helena, MT 59604-5805 within 60 days of completing your principal photography. "Principal photography" means the filming of major and significant portions of a film production that involves the main/lead actors/actresses.
- ▶ You may supplement a previously filed statement of expenditures and compensation with a new statement that reflects additional expenditures and compensation arising after principal photography is complete. You should complete a new Form FPC-PP, indicate that it is a supplement to a prior form, and submit it within 60 days of the completion of additional photography.

Schedule I, Employment Production Credit

If you have more than 8 residents of Montana participating in a qualified production, you may use additional copies of Schedule I. We encourage you to submit this information electronically on a spreadsheet. Your credit will be determined and applied to your tax liability or refunded to you upon completion of Montana Form FPC, Form FPC-AF and your Montana tax return(s) and payment of your application fee.

See the instructions on Form FPC, Schedule I, Employment Production Credit for a description of qualified employment and how to complete this schedule.

	Column A	Column B	Column C	Column D	Column E
	Enter the names alphabetically, by last name, of all Montana residents who are participating as a cast or crew member in the production.	Enter the participant's Social Security Number.	Do you have a declaration of residency (Form FPC-RD) on file? Mark "yes" or "no."	Enter the total amount of compensation paid during your production to each resident listed in Column A.	If the participant is a Montana resident and you have marked "yes" in Column C, enter the first \$50,000 or less of actual compensation paid to each Montana resident. (Do not enter an amount in Column E if the participant is not a Montana resident.)
1.			☐ yes ☐ no		
2.			☐ yes ☐ no		
3.			☐ yes ☐ no		
4.			☐ yes ☐ no		
5.			☐ yes ☐ no		
6.			☐ yes ☐ no		
7.			☐ yes ☐ no		
8.			☐ yes ☐ no		
9.	Add the amounts in Column E and enter the results here. This is the amount of compensation paid to Montana residents at the completion of principal photography. Please transfer this total to Form FPC, Schedule I, line 1, when applying for the film production credit.9.				

SSN - - **OR** FEIN -

Schedule II, Qualified Expenditures

If you have more than 22 qualified expenditures, you may use additional copies of Schedule II. We encourage you to submit this information electronically on a spreadsheet. Your credit will be determined and applied to your tax liability or refunded to you upon completion of Montana Form FPC, Form FPC-AF and your Montana tax return(s) and payment of your application fee.

See the instructions on Form FPC, Schedule II, Qualified Expenditures for a description of qualified expenditures and how to complete this schedule.

	Column A	Column B	Column C	Column D
	Enter the name of the business or individual to which a qualified expenditure was made.	Enter a brief description of the qualified expenditure (i.e. lumber, lodging, meals, maintenance, etc.).	Enter the date of the qualified expenditure	Enter the total amount of the qualified expenditure.
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23.	Add the amounts in Column D and enter the result here. This is the amount of your qualified expenditures in Montana at the completion of principal photography. Please transfer this total to Form FPC, Schedule II, line I when applying for the film production credit. 23.			

Questions? Call toll free (866) 859-2254 (in Helena, 444-6900).