

Exhibit A1 Non-Independent Productions

TITLE

Section 1: PRODUCTION SHOOT DAYS AND LOCATION

A. Principal Photography (PP) Days			
a. Total PP days in Los Angeles zone:		f. Total PP days:	0
b. Total PP days outside LA zone (in CA):		g. Total % CA PP days (c ÷ f x 100):	#DIV/0!
c. Total CA PP days:	0	h. Estimated total CA 2nd unit / stunt / VFX days:	
d. Total % PP outside LA Zone:	#DIV/0!	i. Total PP facility days:	
e. Total non-CA PP days:		j. Total % PP facility days:	#DIV/0!

Section 2: UPLIFTS CALCULATION

Out of LA Zone - Fill in either A1 or A2.	A1. Out of LA Zone	Total Actuals/Audited Non-Wages Expendibles (ZE)		Total Out of Zone Actuals/Audited Wages for Applicable Period (ZW)	Total Out of Zone Uplift Credits			
		a. Non-Wages			e. Total Non-Wages + Wages Out of Zone	#DIV/0!		
		b.	#DIV/0!		X	5%		
		c.	#DIV/0!		d.		f.	#DIV/0!
	A2. Alternative Calculation - Out of Zone	Prorated Total Actuals/Audited Non-Wages (ZE)		Total Out of Zone Actuals/Audited Wages for Applicable Period (ZW)	Total Out of Zone Uplift Credits			
		a. Non-Wages			f. Total Prorated Non-Wages + Total Non-Wages (100% Consumables) + Wages	#DIV/0!		
		b.	#DIV/0!		X	5%		
		c.	#DIV/0!		d.		f.	#DIV/0!
		Total Actuals/Audited Non-Wages: Consumables (ZC) 100%				X	5%	
		d.			e.		f.	#DIV/0!
Total CA VFX Audited Actuals		Uplift		Total CA VFX Uplift Credits				
B. Visual Effects Minimum of \$10million or 75% of total VFX audited actuals in CA.		a.	X	5%	b.	\$ 0		
C. Music	a. Total Upliftible Music Wages (MW)		c. Audited Actual Wages + Non Wages (MW + ME)		Uplift	Total Music Uplift Credits		
							X	
	b. Total Upliftible Music Non Wages (ME)		\$ -				5%	\$ -
D. TOTAL CREDIT UPLIFTS								
A. Out of Zone +		B. Visual Effects +		C. Total Music =				
#DIV/0!		\$ 0		\$ -		#DIV/0!		

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Section 3: JOB RATIO

Please input original job ratio from application and actual spend job ratio as per the CPA performing the AUP.

Job Ratio from Application	Job Ratio from Actual Spend	Job Ratio Decrease Percentage	Job Ratio Increase Percentage
		#DIV/0!	#DIV/0!

Section 4: ESTIMATED CREDIT ALLOCATION

A. Qualified Wages	
Total Qualified Wages	
B. Qualified Non-Wages	
Total Qualified Non-Wages	
C. Completion Bond Fee (if applicable)	
Total Completion Bond Fee no more than 2% of Qualified Expenditures	
D. Total Qualified Expenditures	\$ -

Estimated Tax Credit Amount

Total Qualified Wages & Nonwages	Tax Credit	Total Estimated Credit Amount
\$ -	x 20%	= \$ -
	Uplift +	#DIV/0!
Total Estimated Credit Amount with Additional 5% Credits / Uplift =		#DIV/0!

Penalty Reduction, if applicable.

- Jobs Ratio Reduction	#DIV/0!	Estimated Credit Allocation	#DIV/0!
- Is this more than 10%?	#DIV/0!	Amount of Reduction	- #DIV/0!
- Percentage decrease	#DIV/0!		
Estimated Credit Amount	Reduction	Amount of Reduction	
#DIV/0!	#DIV/0!	#DIV/0!	

#DIV/0!

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Section 5: FINAL CREDIT AMOUNT

FINAL TAX CREDIT ALLOCATION

Note: Credit allocation applies only to the first \$100 million of qualified expenditures for non-independents.

Credit Allocation Letter Amount:

Total Estimated Credit Allocation:

#DIV/0!

Adjusted Credit Due to Overstatement:
If Applicable

#DIV/0!

FINAL CREDIT AMOUNT:

#DIV/0!

Section 6: CERTIFICATION

By initialing here and typing in the CPA's name in the designated box on the application form, such action is the CPA's acknowledgement, agreement, and certification that the CPA has read and reviewed the Agreed Upon Procedures including all its attachments and that the content provided in this Exhibit are true and accurate to the best of his or her knowledge or at least the knowledge of what would be expected of a reasonable person in the same capacity.

Certified Public Accountant

CPA Firm

Date