

Exhibit A2 Independent Films

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:	25
b. Total PP days outside LA zone (in CA):		g. Total % CA PP days (c ÷ f x 100):	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:	25	j. Total % PP facility days:	#DIV/0!

Section 2: 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!

Differential

Section 3: ESTIMATED CREDIT ALLOCATION

A. Qualified Wages	
Total Qualified Wages	
B. Qualified Non-Wages	
Total Qualified Non-Wages	
C. Completion Bond Fee	
Total Completion Bond Fee no more than 2% of Qualified Expenditures:	0
D. Total Qualified Expenditures	
	\$ -

CALIFORNIA FILM AND TELEVISION TAX CREDIT PROGRAM 2.0
 Agreed Upon Procedures

Exhibit A2
Independent Films

Estimated Tax Credit Allocation

Total Qualified Wages & Nonwages		x	Tax Credit	=	Total Estimated Credit Allocation
\$ -			25%		\$ -

Penalty Reduction, if applicable.

- | | | | |
|---|----------------|-----------------------------|---------|
| - Jobs Ratio Reduction | #DIV/0! | Estimated Credit Allocation | \$ - |
| - Is this more than 30%? | #DIV/0! | Amount of Reduction | #DIV/0! |
| - Additional Penalty Reduction if more than 30% | #DIV/0! | | |
| - Percentage decrease + penalty reduction (10%) | #DIV/0! | | |

Estimated Credit Allocation		x	Reduction		Amount of Reduction
\$ -			#DIV/0!		#DIV/0!

ESTIMATED CREDIT AMOUNT
 With reduction, if applicable

#DIV/0!

Section 4: FINAL CREDIT AMOUNT

FINAL TAX CREDIT ALLOCATION

Note: Credit allocation applies only to the first \$10 million of qualified expenditures for independents.

Credit Allocation Letter Amount:	
Total Estimated Credit Allocation:	\$ -
Adjusted Credit Due to Overstatement: If Applicable	#DIV/0!

FINAL CREDIT AMOUNT: #DIV/0!

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Section 5: CERTIFICATION

By 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.

Signature

Certified Public Accountant

CPA Firm

Date