

CALIFORNIA CHART OF ACCOUNTS

Qualifying and Non-qualifying Accounts

Films/Movies of the Week/Mini-Series

The chart below is intended as a helpful guide, and not an exact list of what are considered Qualified Expenditures. Qualified Expenditures are for pre-production, production, and post-production - not for development, marketing, publicity, or distribution. The following listing assumes where "yes" is designated that the service is performed or property is used in the state of California. Items used or personnel services employed both within and outside of California can be qualified only for the prorata portion of costs incurred directly in California. Any expenditures incurred prior to issuance of the tax credit allocation letter are not qualified expenditures.

Account #	Description	Qualified	Comments
101-00	STORY & RIGHTS		
101-01	Story Rights - Purchase	NO	
101-02	Acquisition Expenses	NO	
101-99	Fringe Benefits	NO	
102-00	WRITING		
102-01	Writers	NO	
102-03	Editor and Consultants	NO	
102-05	Research	YES	
102-06	Script Timing	YES	
102-07	Secretaries	YES	
102-08	Script Duplication	YES	
102-18	Script Clearance Research	YES	
102-40	Materials & Supplies	YES	
102-45	Box Rentals	YES	
102-47	Car Allowances	YES	
102-50	Rentals	YES	
102-80	Writer Entertainment & Meals	YES	
102-99	Fringe Benefits	YES	On Qualified Labor Only; See Account #183-00
104-00	PRODUCER & STAFF		
104-01	Producer	NO	
104-02	Executive Producer	NO	
104-03	Line Producer	NO	
104-04	Associate Producers	NO	
104-07	Producer Secretaries	YES	
104-08	Producer Assistants	YES	
104-40	Purchases and Supplies	YES	
104-45	Box Rentals	YES	
104-47	Car Allowances	YES	
104-50	Rentals	YES	
104-80	Producer Entertainment and Meals	YES	
104-90	Producer Overhead Charge	NO	
104-95	Wrap Party/Crew & Cast Gifts	NO	
104-99	Fringe Benefits	YES	On Qualified Labor Only; See Account #183-00
105-00	DIRECTOR & STAFF		
105-01	Director	NO	
105-02	Second Unit Director	NO	
105-03	Dialogue Coach	YES	
105-04	Choreographer	YES	Loan Out fringes do not qualify
105-05	Technical Advisor	YES	

Account #	Description	Qualified	Comments
105-00	DIRECTOR & STAFF (Cont.)		
105-07	Director's Secretary	YES	
105-08	Director's Assistant	YES	
105-40	Purchases and Supplies	YES	
105-45	Box Rentals	YES	
105-47	Car Allowances	YES	
105-50	Rentals	YES	
105-60	Miscellaneous Director's Costs	YES	
105-80	Directors' Entertainment and Meals	YES	
105-99	Fringe Benefits	YES	On Qualified Labor Only; See Account #183-00
106-00	PRINCIPAL CAST		
106-01	Principal Cast/Voices	NO	
106-15	Teacher/Welfare Worker	YES	
106-20	Casting Director	YES	For Work Performed in CA
106-21	Casting Assistants	YES	
106-40	Purchases and Supplies	YES	
106-45	Teachers' Box Rental	YES	
106-47	SAG Mileage Allowance	NO	
106-50	Rentals	YES	
106-60	Principal Cast Expenses	YES	Itemized with proof of payment by prod co.
106-65	Principal Cast Gifts	NO	
106-80	Principal Cast Entertainment and Meals	YES	
106-99	Fringe Benefits	YES	On Qualified Labor Only; See Account #183-00
107-00	SUPPORTING CAST		
107-01	Supporting Cast/Day Players	NO	
107-40	Purchases and Supplies	YES	
107-47	SAG Mileage Allowance	NO	
107-50	Rentals	YES	
107-63	Looping Group	NO	
107-64	Supporting Cast Gifts	NO	
108-00	STUNTS		
108-01	Stunt Coordinator	YES	Off-camera work only
108-02	Stunt Performers	NO	
108-03	Stunt Riggers/Safeties	YES	Off-camera work only
108-09	Overtime	YES	Coordinator, Riggers, and Safeties for off-camera work
108-10	Stunt Adjustments	NO	
108-40	Stunt Equipment/Rigging Supplies	YES	
108-42	Stunt Equipment/Rigging Rentals	YES	
108-47	SAG Mileage Allowance	YES	Coordinator, Riggers, and Safeties for off-camera work days only
108-99	Fringe Benefits	YES	On Qualified Labor Only; See Account #183-00
109-00	REHEARSALS		
109-01	Non-Cast Readers	YES	
109-15	Cast "Models"	YES	
109-40	Purchases and Supplies	YES	
109-47	SAG Mileage Allowance	NO	
109-50	Rentals	YES	
109-99	Fringe Benefits	YES	On Qualified Labor Only; See Account #183-00

Account #	Description	Qualified	Comments
110-00	ABOVE-THE-LINE TRAVEL & LIVING		
110-02	Writer/Staff Travel and Living	YES	Intrastate airfare and CA hotel or corporate housing only; private residences do not qualify; Per Diems do not qualify except for staff and non-performing Stuntpersons
110-04	Producer/Staff Travel and Living	YES	
110-05	Director/Staff Travel and Living	YES	
110-06	Principal Staff Travel and Living	YES	
110-07	Supporting Cast Travel and Living	YES	
110-08	Stunts Travel and Living	YES	
110-09	Rehearsal Travel and Living	YES	
110-99	Fringe Benefits	YES	
PRODUCTION			
111-00	EXTRAS		
111-01	Guild Extras	YES	
111-02	Waiver/Non-Union Extras	YES	
111-03	Stand-Ins	YES	
111-04	Special Ability Extras	YES	Incl. singers & choir, sideline musicians, dancers
111-05	SAG Adjustments	YES	Does not include upgrades to performers
111-06	Pre-Production Interviews and Fittings	YES	
111-15	Teachers/Welfare Workers	YES	
111-20	Extras Casting Director	YES	For CA casting duties only
111-21	Extras Casting Assistant	YES	For CA casting duties only
111-40	Purchases and Supplies	YES	
111-45	Teachers Box Rentals	YES	
111-47	Car Allowances	YES	
111-50	Extras Casting Rentals	YES	
111-99	Fringe Benefits	YES	See Account #183-00
112-00	PRODUCTION STAFF		
112-01	Production Manager	YES	
112-02	First Assistant Director	YES	
112-03	Key Second Assistant Director	YES	
112-04	Other Second AD's and Trainees	YES	
112-05	Production Supervisor	YES	
112-06	Script Supervisor	YES	
112-07	Production Coordinator	YES	
112-08	Assistant Production Coordinator	YES	
112-09	Production Secretaries	YES	
112-10	Technical Advisor/Consultants/Interpreter	YES	
112-11	Production Assistants	YES	
112-12	Location Manager	YES	
112-13	Assistant Location Manager	YES	
112-14	Location Scouts	YES	
112-16	Production Accountant	YES	
112-19	Assistant Production Accountants	YES	
112-20	Construction Accountant	YES	
112-21	Payroll Accountant	YES	
112-35	Miscellaneous Prep/Board/Budget	YES	If in CA after issuance of Credit Allocation Letter
112-40	Purchases and Supplies	YES	
112-45	Box Rentals	YES	
112-47	Car Allowances	YES	
112-50	Rentals	YES	
112-99	Fringe Benefits	YES	See Account #183-00

Account #	Description	Qualified	Comments
114-00	ART DEPARTMENT		
114-01	Production Designer	YES	Loan Out fringes do not qualify
114-02	Art Director	YES	
114-03	Assistant Art Director	YES	
114-04	Set Designers	YES	
114-05	Sketch/Storyboard Artists	YES	
114-06	Set Model Builders	YES	
114-07	Art Department Coordinator	YES	
114-08	Other Art Department Labor	YES	
114-11	Construction Coordinator	YES	
114-12	Construction Carpentry Foreman	YES	
114-13	Construction Paint Foreman	YES	
114-14	Grip/Labor Foreman	YES	
114-15	Construction First Aid	YES	
114-40	Purchases and Supplies	YES	
114-45	Box Rentals	YES	
114-47	Car Allowances	YES	
114-50	Rentals	YES	
114-60	Loss and Damages	YES	
114-70	Blue Printing	YES	
114-71	Stock Units/Backings	YES	
114-72	Processing	YES	
114-73	Research Materials	YES	
114-99	Fringe Benefits	YES	See Account #183-00
115-00	SET CONSTRUCTION		
115-01	Set Construction Labor	YES	
115-02	Set Construction Materials Purchase & Rental	YES	
115-03	Set Striking Labor	YES	
115-04	Set Striking Materials Purchase and Rental	YES	
115-10	Fold and Hold Sets	YES	
115-45	Box Rentals	YES	
115-70	Mill Costs	YES	
115-83	Strike - General	YES	
115-85	Miscellaneous Set Labor	YES	
115-86	Lighting Platforms	YES	
115-89	Rentals	YES	
115-90	Backings Rental/Purchase	YES	
115-92	General Start-Up Expenses	YES	
115-93	Scaffolding Rentals	YES	
115-94	Greens	YES	
115-95	Trash Disposal	YES	
115-99	Fringe Benefits	YES	See Account #183-00
116-00	GRIP/SET OPERATIONS		
116-01	Key Grip	YES	
116-02	Best Boy Grip	YES	
116-03	Company Grips	YES	
116-04	Dolly Grips	YES	
116-05	Crane Grips	YES	
116-07	Additional Grip Labor	YES	
116-08	Rigging and Striking Grips	YES	
116-09	Stand By Painters	YES	

Account #	Description	Qualified	Comments
116-00	GRIP/SET OPERATIONS (Cont.)		
116-10	Greensperson	YES	
116-11	Craft Service	YES	
116-12	Stand By Carpenters	YES	
116-15	Set First Aid	YES	
116-17	Set Watchperson/Fireman	YES	
116-40	Purchases and Supplies	YES	
116-45	Box Rentals	YES	
116-47	Car Allowances	YES	
116-50	Rentals	YES	
116-51	Grip Package	YES	
116-52	Additional Equipment	YES	
116-60	Loss and Damages	YES	
116-99	Fringe Benefits	YES	See Account #183-00
118-00	CAMERA		
118-01	Director of Photography	YES	Loan Out fringes do not qualify
118-02	Camera Operator	YES	
118-03	First Assistant Cameraperson	YES	
118-04	Second Assistant Cameraperson	YES	
118-05	Loaders	YES	
118-06	Still Photographer & Box	YES	
118-07	Additional Camera Crew	YES	
118-08	Steadicam Operator	YES	
118-09	Steadicam Assistant	YES	
118-40	Purchases and Supplies	YES	
118-45	Box Rentals	YES	
118-47	Car Allowances	YES	
118-50	Rentals	YES	
118-51	Camera Package	YES	
118-60	Loss and Damages	YES	
118-99	Fringe Benefits	YES	See Account #183-00
119-00	PRODUCTION SOUND		
119-01	Mixer	YES	
119-02	Boom Operator	YES	
119-03	Cablepersons	YES	
119-04	Special Boom Operator	YES	
119-05	Audio Playback Operator	YES	
119-06	Audio Playback Assistant	YES	
119-07	Additional Audio Crew	YES	
119-40	Purchases and Supplies	YES	
119-45	Box Rentals	YES	
119-47	Car Allowances	YES	
119-50	Rentals	YES	
119-51	Walkie Talkies	YES	
119-52	Sound Package	YES	
119-60	Loss and Damages	YES	
119-99	Fringe Benefits	YES	See Account #183-00
120-00	ELECTRICAL/SET LIGHTING		
120-01	Gaffer/Chief Lighting Technician	YES	
120-02	Best Boy Electrician	YES	
120-03	Lamp Operators	YES	

Account #	Description	Qualified	Comments
120-00	ELECTRICAL/SET LIGHTING (Cont.)		
120-04	Generator Operator and Assistants	YES	
120-05	Electrician Local 40	YES	
120-07	Additional Lamp Operators	YES	
120-08	Rigging and Striking Electricians	YES	
120-09	Special Equipment Operator	YES	
120-12	Electric Current Tie-Ins	YES	
120-13	Current	YES	
120-40	Purchases and Supplies	YES	
120-41	Globes, Gels and Carbons	YES	
120-45	Box Rentals	YES	
120-47	Car Allowances	YES	
120-50	Rentals	YES	
120-51	Electric Package	YES	
120-52	Stage Package	YES	
120-53	Rigging Package	YES	
120-54	Specialty Lighting	YES	
120-55	Generator Rentals	YES	
120-56	Cable Package	YES	
120-60	Loss and Damages	YES	
120-99	Fringe Benefits	YES	See Account #183-00
121-00	SPECIAL EFFECTS		
121-01	SPFX Coordinator	YES	
121-02	SPFX Foreman	YES	
121-03	SPFX Assistants	YES	
121-07	Additional SPFX Labor	YES	
121-08	SPFX Rigging and Striking	YES	
121-09	SPFX Manufacturing - Labor and Materials	YES	
121-40	Purchases and Supplies	YES	
121-45	Box Rentals	YES	
121-47	Car Allowances	YES	
121-50	Rentals	YES	
121-60	Loss and Damages	YES	
121-99	Fringe Benefits	YES	See Account #183-00
122-00	CREATURE/MECHANICAL EFFECTS		
122-01	C/M Effects Coordinator	YES	
122-02	C/M Effects Foreman	YES	
122-03	C/M Effects Assistants	YES	
122-07	Additional C/M Effects Labor	YES	
122-08	C/M Rigging and Striking	YES	
122-09	C/M Manufacturing - Labor and Materials	YES	
122-40	Purchases and Supplies	YES	
122-45	Box Rentals	YES	
122-47	Car Allowances	YES	
122-50	Rentals	YES	
122-60	Loss and Damages	YES	
122-99	Fringe Benefits	YES	See Account #183-00
123-00	SET DRESSING		
123-01	Set Decorator	YES	
123-02	On Set Dressers	YES	

Account #	Description	Qualified	Comments
123-00	SET DRESSING (Cont.)		
123-03	Leadman	YES	
123-04	Buyers	YES	
123-05	Swing Gang	YES	
123-06	Additional Swing Labor	YES	
123-09	Set Dressing Manufacturing/Labor	YES	
123-10	Electrical Fixture Manufacturing/Labor	YES	
123-40	Purchases and Supplies	YES	
123-41	Drapery/Carpet	YES	
123-45	Box Rentals	YES	
123-47	Car Allowances	YES	
123-60	Rentals	YES	
123-62	Loss and Damages	YES	
123-99	Fringe Benefits	YES	See Account #183-00
124-00	ANIMALS & HANDLERS		
124-01	Head Wrangler/Gang Boss	YES	
124-02	Wranglers	YES	
124-03	Ramrods	YES	
124-04	Wild Animal Trainer/Handler	YES	
124-05	Domestic Animal Trainer/Handler	YES	
124-06	Veterinarian	YES	
124-07	Additional Trainers/Handlers	YES	
124-40	Purchases and Supplies	YES	
124-41	Animal Purchases	YES	
124-45	Box Rentals	YES	
124-47	Car Allowances	YES	
124-50	Rentals	YES	
124-51	Animal Rentals	YES	
124-55	Animal Transportation, Feeding & Stabling	YES	
124-60	Loss and Damages	YES	
124-99	Fringe Benefits	YES	See Account #183-00
125-00	WARDROBE		
125-01	Costume Designers	YES	
125-02	Key Costumers	YES	
125-03	Costumers	YES	
125-04	Wardrobe Assistants	YES	
125-05	Costume Sketch Artist	YES	
125-06	Assistant Costume Designer	YES	
125-07	Additional Wardrobe Assistants	YES	
125-08	Seamstress/Tailor	YES	
125-09	Manufacturing Labor	YES	
125-10	Outside Alterations	YES	
125-11	Restocking Fee	YES	
125-12	Wardrobe Cleaning and Dyeing	YES	
125-40	Purchases and Supplies	YES	
125-41	Washing Machine & Dryer	YES	
125-45	Box Rentals	YES	
125-47	Car Allowances	YES	
125-50	Rentals	YES	
125-51	Wardrobe Rentals	YES	

Account #	Description	Qualified	Comments
125-00	WARDROBE (Cont.)		
125-52	Shop Rentals	YES	
125-60	Loss and Damages	YES	
125-99	Fringe Benefits	YES	See Account #183-00
127-00	MAKEUP & HAIRDRESSING		
127-01	Key Makeup Artists	YES	
127-02	Makeup Artists	YES	
127-05	Body Makeup Artists	YES	
127-07	Additional Makeup Artists	YES	
127-11	Key Hairstylists	YES	
127-12	Hairstylists	YES	
127-17	Additional Hairstylists	YES	
127-21	Key Prosthetic Makeup Artist	YES	
127-22	Prosthetic Makeup Artist	YES	
127-27	Additional Prosthetic Makeup Artists	YES	
127-40	Purchases and Supplies	YES	
127-41	Wigs Purchase/Rentals	YES	
127-45	Box Rentals	YES	
127-47	Car Allowances	YES	
127-50	Rentals	YES	
127-60	Loss and Damages	YES	
127-99	Fringe Benefits	YES	See Account #183-00
128-00	VIDEO PLAYBACK AND ASSIST		
128-01	Video Assist Operator	YES	
128-03	24 Frame Playback Operator	YES	
128-04	24 Frame Playback Assistant	YES	
128-07	Miscellaneous Video Labor	YES	
128-40	Purchases and Supplies	YES	
128-41	Video Transfers	YES	
128-45	Box Rentals	YES	
128-47	Car Allowances	YES	
128-50	Rentals	YES	
128-51	Video Assist Package	YES	
128-60	Loss and Damages	YES	
128-99	Fringe Benefits	YES	See Account #183-00
131-00	PROPS		
131-01	Propmaster	YES	
131-02	Assistant Propmaster	YES	
131-03	Second Assistant Propmaster	YES	
131-05	Weapons Handler	YES	
131-07	Additional Property Persons	YES	
131-08	Food Stylist	YES	
131-09	Prop Manufacturing Labor/Materials	YES	
131-40	Purchases and Supplies	YES	
131-45	Box Rentals	YES	
131-47	Car Allowances	YES	
131-50	Rentals	YES	
131-60	Loss and Damages	YES	
131-99	Fringe Benefits	YES	See Account #183-00
135-00	ACTION PROPS AND PICTURE VEHICLES		
135-01	Picture Vehicle Coordinator	YES	
135-02	Assistant Picture Vehicle Coordinator	YES	

Account #	Description	Qualified	Comments
135-00	ACTION PROPS AND PICTURE VEHICLES (Cont.)		
135-05	Mechanic/Automobile Service Person	YES	
135-09	Vehicle Prop Manufacture	YES	
135-40	Automobile Purchases and Supplies	YES	
135-41	Aircraft Purchases and Supplies	YES	
135-42	Boat/Watercraft Purchases and Supplies	YES	
135-43	Train/Railroad Purchases and Supplies	YES	
135-44	Stage Coach/Wagon/Misc Purchases & Supplies	YES	
135-45	Box Rentals	YES	
135-47	Car Allowances	YES	
135-50	Automobile Rentals	YES	
135-51	Aircraft Rentals	YES	
135-52	Boat/Watercraft Rentals	YES	
135-53	Train/Railroad Rentals	YES	
135-54	Stage Coach/Wagons/Misc. Rentals	YES	
135-60	Loss and Damages	YES	
135-61	Vehicle Repair/Restoration/Maintenance	YES	
135-99	Fringe Benefits	YES	See Account #183-00
140-00	PRODUCTION FILM RAW STOCK & LAB		
140-17	Raw Stock	YES	Deduct rebates, including studio usage rebates.
140-18	Negative Developing	YES	
140-19	Printing	YES	
140-20	Daily Film to Video Tape Transfer	YES	
140-22	HD-Cam	YES	
140-32	Videotape/Hard Drives	YES	
140-63	Sound Transfers	YES	
140-65	Polaroid	YES	
140-66	Still Film	YES	Only for production purposes - not publicity.
141-00	SECOND UNIT		
141-XX	Same as 1st Unit	Same as 1st Unit	
142-00	ADDITIONAL UNIT		
142-XX	Same as 1st Unit	Same as 1st Unit	
144-00	TESTS		
144-XX	Same as 1st Unit	Same as 1st Unit	
147-00	TRANSPORTATION		
147-01	Transportation Coordinator	YES	
147-02	Transportation Captain	YES	
147-03	Transportation Co-Captain	YES	
147-04	Dispatcher	YES	
147-05	Passenger Vans & Drivers	YES	
147-08	Electrical Vehicles & Drivers	YES	
147-10	Honeywagons & Drivers	YES	
147-11	Star Trailers & Drivers	YES	
147-15	Set Construction Vehicles & Drivers	YES	
147-16	Grip/Set Operations Vehicles & Drivers	YES	
147-18	Camera & Sound Vehicles & Drivers	YES	
147-20	Set Lighting Vehicles & Drivers	YES	
147-21	Special Effects Vehicles & Drivers	YES	
147-23	Set Dressing Vehicles & Drivers	YES	
147-25	Wardrobe Vehicles & Drivers	YES	
147-27	Makeup & Hair Vehicles & Drivers	YES	

Account #	Description	Qualified	Comments
147-00	TRANSPORTATION (Cont.)		
147-31	Property Vehicles & Drivers	YES	
147-32	Crew Buses & Drivers	YES	
147-33	School Rooms & Drivers	YES	
147-34	Camera Cars & Drivers	YES	
147-35	Vehicle Transport Carrier & Driver	YES	
147-36	Water Truck & Driver	YES	
147-38	Miscellaneous Vehicles/Equipment & Drivers	YES	
147-40	Gasoline & Oil	YES	
147-41	Maintenance & Supplies	YES	
147-42	Permits/Tolls/Parking/Etc.	YES	Within CA
147-43	Traffic and Parking Fines	NO	
147-44	Mileage	YES	Within CA
147-45	Driver Meal Allowances	YES	
147-46	Limousines & Taxis	YES	
147-47	Messengers	YES	
147-48	Drop Loads	YES	Intrastate
147-49	D.O.T. Filings	YES	
147-51	Self Drive Vehicles	YES	
147-60	Loss and Damages	YES	
147-99	Fringe Benefits	YES	See Account #183-00
150-00	LOCATION AND OFFICE EXPENSES		
150-01	Survey Costs/Air Fares/Hotels	YES	Intrastate Airfare Only; No private residences
150-02	Survey Costs - Per Diems	YES	On Qualified Labor Only
150-03	Fire Safety Officers/Police	YES	
150-04	Security	YES	
150-05	Travel Agency Fees & Taxes	YES	Only on intrastate travel
150-19	Caterers	YES	
150-31	Production Office Rent	YES	
150-32	Location Office Furniture & Equip. Rental	YES	
150-33	Office Phones & Communication Equip. Rentals	YES	
150-40	Production Office Supplies	YES	
150-41	Shipping and Postage	YES	Intrastate Only
150-42	Other Location Expenses	YES	Within CA
150-49	Wrap Party Expenses	NO	
150-50	Location Site Rentals	YES	
150-51	Crew Work Space Rentals	YES	
150-52	Storage Space Rental	YES	
150-60	Location Site Restoration	YES	
150-63	Air Conditioning & Heating Rentals	YES	
150-65	Portable Restroom Facilities	YES	
150-75	Trash Bins & Trash Removal	YES	
150-80	Below-The-Line Meals	YES	
150-99	Fringe Benefits	YES	See Account #183-00
155-00	BELOW-THE-LINE TRAVEL & LIVING		
155-11	Extras Hotel	YES	Hotel, Motel, and Corporate Housing within the state; private residences do not qualify
155-12	Production Staff Hotel	YES	
155-14	Art Department Hotel	YES	
155-15	Set Construction Hotel	YES	
155-16	Grip/Set Operations Hotel	YES	
155-18	Camera Hotel	YES	

Account #	Description	Qualified	Comments
155-00	BELOW-THE-LINE TRAVEL & LIVING (Cont.)		
155-19	Sound Hotel	YES	Hotel, Motel, and Corporate Housing within the state; private residences do not qualify
155-20	Electric/Lighting Hotel	YES	
155-21	Special Effects Hotel	YES	
155-22	Creature/Mechanical Effects Hotel	YES	
155-23	Set Dressing Hotel	YES	
155-24	Animal Handlers Hotel	YES	
155-25	Wardrobe Hotel	YES	
155-27	Makeup & Hair Hotel	YES	
155-28	Video Playback & Assist Hotel	YES	
155-31	Property Hotel	YES	
155-47	Transportation Hotel	YES	
155-50	Locations Hotel	YES	
155-60	Visual Effect Hotel	YES	
155-61	Picture Editorial Hotel	YES	
155-75	Publicity Hotel	NO	
155-76	Below-The-Line Airfares	YES	Intrastate Only
155-92	Below-The-Line Per Diems	YES	On Qualified Labor Only
155-99	Fringe Benefits	YES	See Account #183-00
159-00	STAGE AND BACKLOT CHARGES		
159-02	First Aid/Nurse	YES	
159-03	Fire Safety Officers	YES	
159-04	Security	YES	
159-10	Utilities	YES	
159-43	Crew Parking	YES	
159-50	Stage/Backlot Rental	YES	
159-51	Crew Working Space Rental	YES	
159-52	Storage Space Rental	YES	
159-55	Air Conditioning & Heating Rental	YES	
159-60	Repairs and Restoration	YES	
159-65	Trash Bins & Trash Removal	YES	
159-99	Fringe Benefits	YES	See Account #183-00
160-00	VISUAL EFFECTS		
160-01	Visual Effects Producer	NO	
160-02	Visual Effects Supervisor	YES	Loan Out fringes do not qualify
160-03	Visual Effects Coordinator	YES	
160-04	Visual Effects Editor	YES	
160-05	Visual Effects Assistant Editor	YES	
160-06	Visual Effects Accountant	YES	
160-07	Visual Effects Assistant Accountant	YES	
160-08	Visual Effects Storyboard Artist	YES	
160-10	Consultants	YES	
160-11	Plate Unit	YES	Expenditures for services performed outside the state are not considered qualified expenditures e.g., digital visual effects work which is physically performed outside of the state.
160-12	Matte Shots	YES	
160-13	Motion Control	YES	
160-14	Motion Capture	YES	
160-15	Wire Removal	YES	
160-16	Telecine/Scanning	YES	
160-17	Computer Generated Imagery (CGI)	YES	
160-20	Miniature Supervising Crew	YES	
160-22	Miniature Model Shop	YES	

Account #	Description	Qualified	Comments	
160-00	VISUAL EFFECTS (Cont.)			
160-31	Outside Contract Bids	YES		
160-40	Overtime	YES	On Qualified Labor Only	
160-41	Blue Screen	YES		
160-42	Green Screen	YES		
160-43	Process/Rear Projection (Hansard)	YES		
160-44	Tests	YES		
160-50	Rentals	YES		
160-99	Fringe Benefits	YES	See Account #183-00	
181-00	INSURANCE CLAIM			
181-01	Deductible	NO		
181-02	Recoverable Costs	YES	Must be deducted from qualified expenditure total	
181-03	Non-Allowable Costs	NO		
183-00	FRINGE BENEFITS			
183-02	Pension, Health, Welfare, Vacation, Holiday	YES		
183-04	Workers' Compensation	YES	For California WC only	
183-06	State Unemployment Insurance	YES	For California SUI only	
183-08	Federal & State Income Taxes	NO		
183-09	FICA, FICA2 (MEDICARE), FUI	NO		
183-10	Loan Out Fringes	NO		
183-12	Payroll Handling Fees	YES	If paid by a CA company. Includes Loan Outs	
POST PRODUCTION				
361-00	PICTURE EDITORIAL			
361-01	Feature Editor	YES	Loan Out fringes do not qualify.	
361-02	First Assistant Feature Editor	YES	The work must be performed in California.	
361-03	Second Assistant Editor	YES		
361-04	Third Assistant Editor	YES		
361-05	Apprentice Editors	YES		
361-06	Editorial Production Assistants	YES		
361-07	Additional Editorial Staff	YES		
361-08	Post Supervisor	YES		
361-10	Librarian	YES		
361-12	Coding	YES		
361-17	Negative Cutting	YES		
361-20	Animation Quick Time Editor	YES		
361-21	Animation Editing & Projection	YES		
361-40	Purchases	YES		
361-45	Box Rentals	YES		
361-47	Mileage Allowance/Messengers	YES		
361-50	Rentals	YES		
361-51	Editing Room Rentals	YES		
361-56	Equipment Shipping	YES		Within CA
361-60	Editing Equipment Repairs	YES		
361-64	Courier Charges	YES		Within CA
361-80	Editorial Meals & Craft Service	YES		
361-99	Fringe Benefits	YES	See Account #183-00	
362-00	SOUND EDITORIAL			
362-01	Sound Designer	YES		
362-02	Sound Effects Editors	YES		
362-03	Assistant Sound Effects Editors	YES		
362-04	Apprentice Sound Effects Editors	YES		

Account #	Description	Qualified	Comments
362-00	SOUND EDITORIAL (Cont.)		
362-05	Additional Sound Effects Editors	YES	
362-06	Additional Assistant Sound Effects Editors	YES	
362-08	ADR Editor	YES	
362-09	Assistant ADR Editor	YES	
362-10	Additional ADR Editors	YES	
362-11	Outside Contractor Sound Editing Package	YES	
362-20	Animation Quick Time Sound Editor	YES	
362-21	Music Consultant	YES	
362-22	Music Editor	YES	
362-23	Assistant Music Editor	YES	
362-24	Additional Music Editor	YES	
362-25	Additional Assistant Music Editor	YES	
362-31	Contract Music Editing Package	YES	
362-40	Purchases	YES	
362-45	Box Rentals	YES	
362-47	Messengers	YES	
362-50	Rentals	YES	
362-51	Studio Rentals	YES	Studio must be located in CA
362-62	Temp Dub: Labor	YES	
362-63	Temp Dub 3:1 Transfer	YES	
362-64	Stereo Dub Transfer	YES	
362-80	Field Recordist	YES	
362-99	Fringe Benefits	YES	See Account #183-00
363-00	POST PRODUCTION SOUND		
363-01	Sound Reprints	YES	
363-03	1:1 Mag Transfers	YES	
363-05	Re-recording/Dubbing	YES	
363-08	Looping & ADR Facility	YES	Facility charges only; no performers
363-09	M & E Editing	YES	
363-15	Foley Stages	YES	The stages must be in California
363-16	Foley Walkers	YES	
363-20	Records and Supplies	YES	
363-22	Vocal Recording Studio	YES	Studio must be located in CA
363-23	Vocal Mix Downs	YES	
363-24	Effects Mag Transfers	YES	
363-25	Music Tracking Transfer	YES	
363-30	Laydown	YES	
363-31	Playback	YES	
363-40	Purchases	YES	
363-41	Mag Stock Reprints	YES	
363-42	Mag Stock Looping & ADR	YES	
363-44	Negative Raw Stock	YES	
363-47	Messengers	YES	
363-49	Optical Transfers	YES	
363-50	Rentals	YES	
363-51	Studio Rentals	YES	Studio must be located in CA
363-53	Domestic & M&E Sound Del. Mstrs+Prot. Copies	YES	
364-00	POST PRODUCTION FILM & LAB		
364-01	Editorial Reprints	YES	
364-02	Film Leader	YES	

Account #	Description	Qualified	Comments
364-00	POST PRODUCTION FILM & LAB (Cont.)		
364-03	Dialogue Transfers	YES	
364-04	Vocal Mag Film & Tape	YES	
364-05	Music Mag Film	YES	
364-06	Effects Mag Film	YES	
364-07	Foley Mag Film	YES	
364-08	Optical Sound Tracks	YES	Limit One
364-09	Optical Sound Tracks Stock	YES	
364-10	Negative Splicing	YES	
364-11	Continuity/Spotting List	NO	
364-20	Film to Video Tape Transfers	YES	
364-21	Off Line Edit	YES	
364-22	Online Edit	YES	
364-31	Work Print/Reversal Dupes	YES	
364-32	Answer Prints	YES	Limit One
364-33	Interpositive	YES	Limit One
364-34	Internegative	YES	Limit One
364-35	Checkprint	YES	Limit One
364-36	Showprint, Release Print	NO	
364-37	YCM Color Separations	NO	Archival
364-39	Composite Check Print	YES	Limit One
364-40	Purchases - Video Tape Stock	YES	
364-41	Purchases - Magnetic Film	YES	
364-42	Textless Background	NO	
364-43	Airline Versions, PAL Versions, TV Versions	NO	
364-46	Video Mastering	YES	No textless masters; No distribution copies
364-50	Rentals	YES	
364-51	Studio Rentals	YES	The studio must be located in California
364-52	Stock Picture Footage and Processing	NO	
364-53	Digital Intermediate	YES	
364-54	Subtitling, Foreign Language Versions	NO	
364-55	Consolidated Record Audio Masters	NO	
364-56	Digital Cinema Masters & Protection Copies	YES	
364-58	Foreign Localized Versions	NO	
365-00	MUSIC EDITORIAL		
365-01	Music Editor	YES	
365-02	Assistant Music Editor	YES	
365-10	Researcher	YES	
365-12	Library/Archive Fees	YES	
365-20	Film to Video Transfer	YES	
365-23	Lab Processing	YES	
365-40	Purchases	YES	
365-47	Shipping & Messengers	YES	
365-50	Rentals	YES	
365-51	Studio Rentals	YES	The studio must be located in California
365-63	Stock Sound Tracks	NO	
365-99	Fringe Benefits	YES	See Account #183-00
366-00	MUSIC		
366-01	Orchestration	YES	
366-02	Composer	NO	
366-03	Conductor	YES	If not score composer also

Account #	Description	Qualified	Comments
366-00	MUSIC (Cont.)		
366-04	Songwriters	NO	
366-05	Music Supervisors	NO	
366-06	Singers	YES	In CA; Excludes star vocalists
366-07	Copyists	YES	
366-08	Rehearsals	YES	
366-09	Pre-Score: Musicians/Playback	YES	
366-10	Scoring: Musicians	YES	
366-11	Scoring Stage	YES	
366-13	Song Purchases	NO	
366-14	Rights & Clearances	NO	
366-15	Album Mastering	NO	
366-16	Score Album Costs (Except Mastering)	NO	
366-20	Soundtrack Album Track Costs	NO	
366-31	Studio Engineers and Supplies	YES	Excluding soundtrack engineering and associated costs
366-40	Purchases	YES	
366-47	Messengers	YES	
366-50	Rentals	YES	
366-51	Studio Rentals	YES	The studio must be located in California
366-52	Electronic Music Package	YES	
366-56	Cartage	YES	Within CA
366-64	Courier Charges	YES	Within CA
366-99	Fringe Benefits	YES	On qualified labor only; See account #183-00
368-00	TITLES/DISSOLVES/WIPES		
368-11	Titles Designer	YES	
368-12	Main & End Titles	YES	
368-13	Textless Titles	NO	
368-14	Opticals: Fades & Dissolves	YES	
368-23	Lab Processing	YES	
368-30	Develop Wedges	YES	
368-31	Develop Mattes	YES	
368-32	Daily Work Prints	YES	
368-33	Raw Stock	YES	
369-00	PROJECTION		
369-01	Projectionist	YES	
369-03	Independent Screening Room Projectionist	YES	
369-05	Tie Lines	YES	
369-50	Rentals	YES	
369-51	Studio Rentals	YES	The studio must be located in California
369-99	Fringe Benefits	YES	See account # 183-00
370-00	POST PRODUCTION TRAVEL & LIVING		
370-02	Post Production Picture Editorial Airfare	YES	Intrastate Airfare Only Lodging and travel expenses within the state. Hotel, Motel or corporate housing; no private residences; Per Diem on Qualified Labor Only
370-04	Post Production Picture Editorial Hotel	YES	
370-06	Post Production Picture Editorial Per Diem	YES	
370-08	Sound Editorial Airfare	YES	
370-10	Sound Editorial Hotel	YES	
370-12	Sound Editorial Per Diem	YES	
370-14	Music Editorial Airfare	YES	
370-16	Music Editorial Hotel	YES	
370-18	Music Editorial Per Diem	YES	
370-20	Music Airfare	YES	

Account #	Description	Qualified	Comments
370-00	POST PRODUCTION TRAVEL & LIVING (Cont.)		
370-22	Music Hotel	YES	Intrastate Airfare Only Lodging and travel expenses within the state. Hotel, Motel or corporate housing; no private residences; Per Diem on Qualified Labor Only
370-24	Music Per Diem	YES	
370-26	Projectionist Airfare	YES	
370-28	Projectionist Hotel	YES	
370-30	Projectionist Per Diem	YES	
370-56	Other Post-Production Travel & Living	YES	
OTHER			
470-00	MISCELLANEOUS CHARGES		
470-05	Dolby, DTS, SDDS License Fees	NO	
470-07	MPAA Rating Fee	YES	
470-12	City Business License	YES	
470-13	Bank Exchange Fees	NO	
470-14	Studio Entertainment	NO	
470-16	Post Production Accounting	YES	Does not include Agreed Upon Procedures Report
470-18	Clearance Coordinator	YES	
470-19	Legal Expenses	YES	
470-20	CPA Expense for Agreed Upon Procedure Report	NO	
470-40	Software Purchases	NO	
470-42	Computer/Office Equipment Purchases	YES	1/5 of purchase price allowed
470-50	Community Relations & Film Promotion	NO	
470-65	Preview Expenses	NO	e.g., theater rental, audience recruitment, test marketing
470-70	Studio Overhead Allocations	NO	
470-71	Studio Charges for Specific Items	NO	
470-72	Product Placement Credits	NO	
470-74	Product Placement Staff	NO	
470-75	Safety Advisor, "Green" Advisor	YES	
470-76	Carbon Offset Certificate/Tree Planting	NO	Not a qualified expenditure but good for the planet
471-00	INSURANCE		
471-01	Insurance Package	YES	Must be purchased from a California-based broker
471-02	Errors & Omissions Insurance	NO	
471-03	General Liability Insurance	YES	Must be purchased from a CA based broker
471-04	Umbrella Policy	YES	
471-05	Workers' Compensation Insurance	YES	
471-06	Automobile Liability Insurance	YES	
471-07	Guild Travel Insurance	YES	
471-08	Essential Element	NO	
471-10	Cast Exams	YES	The exam must be performed in California
471-35	Miscellaneous Additional Premiums	YES	Must be purchased from a CA based broker for work in CA
475-00	PUBLICITY		
475-05	Special Stills Photographer	NO	
475-11	Publicist	NO	
475-40	Purchases	NO	
475-41	Stills Supplies	NO	
475-42	Stills Lab Expense	NO	
475-45	Box Rental	NO	
475-47	Car Allowances	NO	
475-50	Rentals	NO	
475-80	Publicity Meals and Entertainment	NO	
475-90	DVD Extras, Trailers, EPK	NO	
475-99	Fringe Benefits	NO	

Account #	Description	Qualified	Comments
480-00	CONTINGENCY		
480-01	Contingency	YES	Up to 10% only on estimated qualifying expenditures in CA
481-00	COMPLETION BOND		
481-00	Completion Bond	YES	Must be purchased from a CA-based Bond Company and included in Total Production Budget