

CALIFORNIA CHART OF ACCOUNTS

CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 2.0

ALL NON-INDEPENDENT PROJECTS

(except Relocating Series – 1st Season)

Effective July 1, 2015

Revised October 29, 2015

Qualified expenditures qualify for tax credits. In order for purchases and rentals to qualify, they must be purchased and/or rented and used in the state. In order for wages to qualify, all services must be performed in the state.

The chart below is intended as a helpful guide. Qualified Expenditures are for pre-production, production, and post-production - not for development, marketing, publicity, or distribution.

Qualified wages should be tagged **(QW)**. Qualified expenditures should be tagged **(QE)**.

The 5% uplift for Qualifying Wages "Outside the Zone" (OZ) is for principal photography (PP); it can include prep, shoot, and strike periods - as long as they are incurred Outside the Zone and related to PP shoot days. All wage related budget lines for outside the zone labor should be tagged **(ZW)** in addition to **(QW)**. (Not indicated on chart).

OZ Qualified Non-wage Expenditures are calculated by subtracting your Post Production, Insurance and legal costs **(PST)** from your **(QE)** group. The **(PST)** expenditures are indicated in RED on the chart. The percentage of days shot OZ is used to determine your uplift amount. Optional: If desired, you may itemize your totally consumed OZ expenditures by tagging them **(ZE)**.

Visual Effects **(VU)** and Music Scoring & Track Recording **(MU)** expenditures that qualify for the 5% additional tax credit are indicated in GREEN. VFX (VU) expenditures indicated in GREEN also qualify for jobs ratio bonus points.

See Guidelines with respect to all expenditures eligible for 5% uplift.

Acct #	Description	Tag(s)	Comments
ABOVE THE LINE			
101-00	STORY & RIGHTS		
101-01	Story Rights - Purchase	NQ	
101-02	Acquisition Expenses	NQ	
101-06	Title Report	QE	If work performed in California.
101-08	Copyright Fee	NQ	
101-99	Fringe Benefits	NQ	
102-00	WRITING		
102-01	Writers	NQ	
102-03	Editor and Consultants	NQ	
102-05	Research	QE	
102-06	Script Timing	QE	QW if paid directly to qualified labor
102-07	Secretaries	QW	
102-08	Script Duplication	QE	
102-18	Script Clearance Research	QE	
102-19	Clearance Fees	QE	If paid to CA company
102-20	Clearance License Fees	NQ	
102-40	Materials & Supplies	QE	
102-45	Box Rentals	QE	On Qualified Labor Only

Acct #	Description	Tag(s)	Comments
102-00	WRITING (Cont.)		
102-47	Car / Mileage Allowances	QW	On Qualified Labor Only
102-50	Rentals	QE	
102-80	Writer Entertainment & Meals	QE	
102-85	Script Publication Fee (Features)	NQ	Paid to writer
102-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
104-00	PRODUCER & STAFF		
104-01	Producer	NQ	
104-02	Executive Producer	NQ	
104-03	Line Producer	NQ	
104-04	Associate Producers	NQ	
104-07	Producer Secretaries	QW	
104-08	Producer Assistants	QW	
104-40	Purchases and Supplies	QE	
104-45	Box Rentals	QE	On Qualified Labor Only
104-47	Car / Mileage Allowances	QW	On Qualified Labor Only
104-50	Rentals	QE	
104-80	Producer Entertainment and Meals	QE	
104-90	Producer Overhead Charge	NQ	
104-95	Wrap Party/Crew & Cast Gifts	NQ	
104-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
105-00	DIRECTOR & STAFF		
105-01	Director	NQ	
105-02	Second Unit Director	NQ	
105-03	Dialogue Coach, Acting Coach	QW	
105-04	Choreographer	QW	Off camera work only.
105-05	Technical Advisor	QW	
105-07	Director's Secretary	QW	
105-08	Director's Assistant	QW	
105-40	Purchases and Supplies	QE	
105-45	Box Rentals	QE	On Qualified Labor Only
105-47	Car / Mileage Allowances	QW	On Qualified Labor Only
105-50	Rentals	QE	
105-60	Miscellaneous Director's Costs	QE	
105-80	Directors' Entertainment and Meals	QE	
105-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
106-00	PRINCIPAL CAST		
106-01	Principal Cast/Voices/Singers	NQ	
106-15	Teacher/Welfare Worker	QW	
106-20	Casting Director	QW	For work performed in CA
106-21	Casting Assistants	QW	
106-40	Purchases and Supplies	QE	

Acct #	Description	Tag(s)	Comments
106-00	PRINCIPAL CAST (Cont.)		
106-45	Teachers' Box Rental	QE	
106-47	SAG Car / Mileage Allowances	NQ	
106-50	Rentals	QE	
106-55	Wardrobe Allowance, Meal Penalties	NQ	
106-60	Principal Cast Expenses	QE	Itemized with proof of payment by prod co.
106-65	Principal Cast Gifts	NQ	
106-80	Principal Cast Entertainment and Meals	QE	
106-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
107-00	SUPPORTING CAST		
107-01	Supporting Cast/Day Players	NQ	
107-03	Puppet Captain	QW	Off-camera work only
107-04	Puppeteers	NQ	
107-40	Purchases and Supplies	QE	
107-45	Box Rentals	NQ	
107-47	SAG Car / Mileage Allowances	NQ	
107-50	Rentals	QE	
107-55	Wardrobe Allowance, Meal Penalties	NQ	
107-63	Loop Group	NQ	
107-65	Supporting Cast Gifts	NQ	
107-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
108-00	STUNTS		
108-01	Stunt Coordinator	QW	Off-camera work only
108-02	Stunt Performers	NQ	
108-03	Stunt Riggers/Safeties	QW	Off-camera work only
108-09	Overtime	QW	On Qualified Labor for off-camera work days only
108-10	Stunt Adjustments	NQ	
108-40	Stunt Equipment/Rigging Supplies	QE	
108-42	Stunt Equipment/Rigging Rentals	QE	
108-43	Safety Advisors	QE	
108-45	Box Rentals	QE	On Qualified Labor Only
108-47	Car / Mileage Allowances	QW	Qualified Labor for off-camera work days only
108-55	Wardrobe Allowance, Meal Penalties	NQ	
108-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
109-00	REHEARSALS		
109-01	Non-Cast Readers	QW	
109-15	Cast Stand Ins	QW	
109-40	Purchases and Supplies	QE	
109-47	SAG Mileage Allowance	NQ	
109-50	Rentals (Rehearsal Space, etc.)	QE	
109-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00

Acct #	Description	Tag(s)	Comments
110-00	ABOVE-THE-LINE TRAVEL & LIVING		
110-01	Above The Line Airfare	QE	Intrastate airfare only.
110-09	Studio Executives Airfare	NQ	
110-11	Above the Line Housing	QE	CA hotel or corporate housing only; private residences do not qualify;
110-19	Studio Executives Housing	NQ	
110-21	Above The Line Per Diem - Talent	NQ	
110-27	Above The Line Per Diem – Stunts	QW	On Qualified labor; off camera days only.
110-28	Above The Line Per Diem – Staff	QW	On Qualified Labor Only
110-29	Studio Executives Per Diem	NQ	
110-19	Rehearsal Per Diem	QW	
110-25	Travel Day Salaries- intrastate	QW,ZW	On Qualified Labor Only
110-26	Travel Day Salaries - into and out of CA	NQ	
110-30	Luggage Fees	QE	On Qualified Labor Only; Intrastate travel only
110-31	Travel Agent Fees/Taxes	QE	CA Travel Agency; intrastate travel only
110-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
PRODUCTION			
111-00	EXTRAS		
111-01	Guild Extras	QW	
111-02	Waiver/Non-Union Extras	QW	
111-03	Stand-Ins	QW	
111-04	Special Ability Extras, Photo doubles	QW	Incl. singers & choir, sideline musicians, dancers
111-05	SAG Adjustments	QW	Does not include upgrades to performers
111-06	Pre-Production Interviews and Fittings	QW	
111-07	Precision Drivers	QW	
111-15	Teachers/Welfare Workers	QW	
111-20	Extras Casting Director	QW	For CA casting duties only
111-21	Extras Casting Assistant	QW	For CA casting duties only
111-40	Purchases and Supplies	QE	
111-45	Teachers Box Rentals	QE	
111-55	Wardrobe Allowance	QW	Qualified Labor Only
111-47	Car / Mileage Allowances	QW	
111-50	Extras Casting Rentals	QE	
111-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
112-00	PRODUCTION STAFF		
112-01	Production Manager	QW	\$100,000 cap (plus fringe and box rental) if also receiving a producer credit, exclusive of fringes
112-02	First Assistant Director	QW	
112-03	Key Second Assistant Director	QW	
112-04	Other Second AD's and Trainees	QW	
112-05	Production Supervisor	QW	Same as 112-01.
112-06	Script Supervisor	QW	

Acct #	Description	Tag(s)	Comments
112-00	PRODUCTION STAFF (Cont.)		
112-07	Production Coordinator	QW	
112-08	Assistant Production Coordinator	QW	
112-09	Production Secretaries	QW	
112-10	Technical Advisor/Consultants/Interpreter	QW	
112-11	Production Assistants	QW	
112-12	Location Manager	QW	
112-13	Assistant Location Manager	QW	
112-14	Location Scouts	QW	
112-16	Production Accountant	QW	
112-19	Assistant Production Accountants	QW	
112-20	Construction Accountant	QW	
112-21	Payroll Accountant	QW	
112-35	Miscellaneous Prep/Board/Budget	QW	If in CA after issuance of Credit Allocation Letter
112-40	Purchases and Supplies	QE	
112-45	Box Rentals	QE	
112-47	Car / Mileage Allowances	QW	
112-50	Rentals	QE	
112-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
114-00	ART DEPARTMENT		
114-01	Production Designer	QW	
114-02	Art Director	QW	
114-03	Assistant Art Director	QW	
114-04	Set Designers	QW	
114-05	Sketch/Storyboard Artists	QW	
114-06	Set Model Builders	QW	
114-07	Art Department Coordinator	QW	
114-08	Other Art Department Labor	QW	
114-11	Construction Coordinator	QW	
114-12	Construction Carpentry Foreman	QW	
114-13	Construction Paint Foreman	QW	
114-14	Grip/Labor Foreman	QW	
114-15	Construction First Aid	QW	
114-40	Purchases and Supplies	QE	
114-45	Box Rentals	QE	
114-47	Car / Mileage Allowances	QW	
114-50	Rentals	QE	
114-60	Loss and Damages	QE	
114-70	Blue Printing	QE	
114-71	Stock Units/Backings	QE	
114-72	Processing	QE	
114-73	Research Materials	QE	
114-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00

Acct #	Description	Tag(s)	Comments
115-00	SET CONSTRUCTION		
115-01	Set Construction Labor	QW	
115-02	Set Construction Materials Purchase & Rental	QE	
115-03	Set Striking Labor	QW	
115-04	Set Striking Materials Purchase and Rental	QE	
115-10	Fold and Hold Sets	QE	
115-45	Box Rentals	QE	
115-47	Car / Mileage Allowances	QE	
115-50	Rentals	QE	
115-70	Mill Costs	QE	
115-83	Strike - General	QE	
115-85	Miscellaneous Set Labor	QE	
115-86	Lighting Platforms	QE	
115-90	Backings Rental/Purchase	QE	
115-92	General Start-Up Expenses	QE	
115-93	Scaffolding Rentals	QE	
115-94	Greens	QE	
115-95	Trash Disposal	QE	
115-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
116-00	GRIP/SET OPERATIONS		
116-01	Key Grip	QW	
116-02	Best Boy Grip	QW	
116-03	Company Grips	QW	
116-04	Dolly Grips	QW	
116-05	Crane Grips	QW	
116-07	Additional Grip Labor	QW	
116-08	Rigging and Striking Grips	QW	
116-09	Stand By Painters	QW	
116-10	Greensperson	QW	
116-11	Craft Service	QW	
116-12	Stand By Carpenters	QW	
116-15	Set First Aid	QW	
116-17	Set Watchperson / Security	QE	QW if paid directly to the individual.
116-40	Purchases and Supplies	QE	
116-45	Box Rentals	QE	
116-47	Car / Mileage Allowances	QW	
116-50	Rentals	QE	
116-51	Grip Package	QE	
116-52	Additional Equipment	QE	
116-53	Rigging Package	QE	
116-60	Loss and Damages	QE	
116-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00

Acct #	Description	Tag(s)	Comments
118-00	CAMERA		
118-01	Director of Photography	QW	
118-02	Camera Operator	QW	
118-03	First Assistant Cameraperson	QW	
118-04	Second Assistant Cameraperson	QW	
118-05	Loaders	QW	
118-06	Still Photographer & Box	QW	
118-07	Additional Camera Crew (includes D.I.T.)	QW	
118-08	Steadicam Operator	QW	
118-09	Steadicam Assistant	QW	
118-40	Purchases and Supplies	QE	
118-45	Box Rentals	QE	
118-47	Car / Mileage Allowances	QW	
118-50	Rentals	QE	
118-51	Camera Package	QE	
118-60	Loss and Damages	QE	
118-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
119-00	PRODUCTION SOUND		
119-01	Mixer	QW	
119-02	Boom Operator	QW	
119-03	Cablepersons	QW	
119-04	Special Boom Operator	QW	
119-05	Audio Playback Operator	QW	
119-06	Audio Playback Assistant	QW	
119-07	Additional Audio Crew	QW	
119-40	Purchases and Supplies	QE	
119-45	Box Rentals	QE	
119-47	Car / Mileage Allowances	QW	
119-50	Rentals	QE	
119-51	Walkie Talkies	QE	
119-52	Sound Package	QE	
119-60	Loss and Damages	QE	
119-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
120-00	ELECTRICAL/SET LIGHTING		
120-01	Gaffer/Chief Lighting Technician	QW	
120-02	Best Boy Electrician	QW	
120-03	Lamp Operators	QW	
120-04	Generator Operator and Assistants	QW	
120-05	Electrician Local 40	QW	
120-07	Additional Lamp Operators	QW	
120-08	Rigging and Striking Electricians	QW	
120-09	Special Equipment Operator	QW	
120-12	Electric Current Tie-Ins	QE	

Acct #	Description	Tag(s)	Comments
120-00	ELECTRICAL/SET LIGHTING (Cont.)		
120-13	Current	QE	
120-40	Purchases and Supplies	QE	
120-41	Globes, Gels and Carbons	QE	
120-45	Box Rentals	QE	
120-47	Car / Mileage Allowances	QW	
120-50	Rentals	QE	
120-51	Electric Package	QE	
120-52	Stage Package	QE	
120-53	Rigging Package	QE	
120-54	Specialty Lighting	QE	
120-55	Generator Rentals	QE	
120-56	Cable Package	QE	
120-60	Loss and Damages	QE	
120-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
121-00	SPECIAL EFFECTS		
121-01	SPFX Coordinator	QW	
121-02	SPFX Foreman	QW	
121-03	SPFX Assistants	QW	
121-07	Additional SPFX Labor	QW	
121-08	SPFX Rigging and Striking	QW	
121-09	SPFX Manufacturing - Labor and Materials	QE	
121-40	Purchases and Supplies	QE	
121-45	Box Rentals	QE	
121-47	Car / Mileage Allowances	QW	
121-50	Rentals	QE	
121-60	Loss and Damages	QE	
121-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
122-00	CREATURE/MECHANICAL EFFECTS		
122-01	C/M Effects Coordinator	QW	
122-02	C/M Effects Foreman	QW	
122-03	C/M Effects Assistants	QW	
122-07	Additional C/M Effects Labor	QW	
122-08	C/M Rigging and Striking	QW	
122-09	C/M Manufacturing - Labor	QW	
122-09	C/M Manufacturing Materials	QE	
122-40	Purchases and Supplies	QE	
122-45	Box Rentals	QE	
122-47	Car / Mileage Allowances	QW	
122-50	Rentals	QE	
122-60	Loss and Damages	QE	
122-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00

Acct #	Description	Tag(s)	Comments
123-00	SET DRESSING		
123-01	Set Decorator	QW	
123-02	On Set Dressers	QW	
123-03	Leadperson	QW	
123-04	Buyers	QW	
123-05	Swing Gang	QW	
123-06	Additional Swing Labor	QW	
123-09	Set Dressing Manufacturing/Labor	QW	
123-10	Electrical Fixture Manufacturing/Labor	QW	
123-11	Electronic Set Dressing	QW	Subject to digital asset reduction except period props manufactured at least 5 years prior to use.
123-40	Purchases and Supplies	QE	
123-41	Drapery/Carpet	QE	
123-45	Box Rentals	QE	
123-47	Car / Mileage Allowances	QW	
123-50	Rentals	QE	
123-53	Purchase - Electronics	QE	100% if period electronics are over 5 yrs. old at date of purchase; otherwise subject to digital asset reduction.
123-60	Loss and Damages	QE	
123-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
124-00	ANIMALS & HANDLERS		
124-01	Head Wrangler/Gang Boss	QW	If paid directly; otherwise QE
124-02	Wranglers	QW	If paid directly; otherwise QE
124-03	Ramrods	QW	If paid directly; otherwise QE
124-04	Wild Animal Trainer/Handler	QW	If paid directly; otherwise QE
124-05	Domestic Animal Trainer/Handler	QW	If paid directly; otherwise QE
124-06	Veterinarian	QW	
124-07	Additional Trainers/Handlers	QW	If paid directly; otherwise QE
124-40	Purchases and Supplies	QE	
124-41	Animal Purchases	QE	
124-45	Box Rentals	QE	
124-47	Car / Mileage Allowances	QW	
124-50	Rentals	QE	
124-51	Animal Rentals	QE	
124-55	Animal Transportation, Feeding & Stabling	QE	Transportation within CA
124-60	Loss and Damages	QE	
124-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
125-00	WARDROBE		
125-01	Costume Designers	QW	
125-02	Assistant Costume Designer	QW	
125-03	Costume Supervisor	QW	
125-04	Key Costumers	QW	

Acct #	Description	Tag(s)	Comments
125-00	WARDROBE (Cont.)		
125-05	Costumers	QW	
125-06	Wardrobe Assistants	QW	
125-07	Costume Sketch Artist	QW	
125-08	Additional Wardrobe Assistants	QW	
125-09	Seamstress/Tailor	QW	QE if paid to outside vendor.
125-10	Manufacturing Labor	QW	
125-15	Outside Alterations	QE	
125-19	Restocking Fee	QE	
125-20	Wardrobe Cleaning and Dyeing	QE	
125-40	Purchases and Supplies	QE	
125-41	Washing Machine & Dryer	QE	
125-45	Box Rentals	QE	
125-47	Car / Mileage Allowances	QW	
125-51	Wardrobe Rentals	QE	
125-52	Shop Rentals	QE	
125-60	Loss and Damages	QE	
125-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
127-00	MAKEUP & HAIRDRESSING		
127-01	Key Makeup Artists	QW	
127-02	Makeup Artists	QW	
127-05	Body Makeup Artists	QW	
127-07	Additional Makeup Artists	QW	
127-11	Key Hairstylists	QW	
127-12	Hairstylists	QW	
127-17	Additional Hairstylists	QW	
127-21	Key Prosthetic Makeup Artist	QW	If paid directly; otherwise QE
127-22	Prosthetic Makeup Artist	QW	If paid directly; otherwise QE
127-27	Additional Prosthetic Makeup Artists	QW	If paid directly; otherwise QE
127-40	Purchases and Supplies	QE	
127-41	Wigs Purchase/Rentals	QE	
127-45	Box Rentals	QE	
127-47	Car / Mileage Allowances	QW	
127-50	Rentals	QE	
127-60	Loss and Damages	QE	
127-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
128-00	VIDEO PLAYBACK AND ASSIST		
128-01	Video Assist Operator	QW	
128-03	Playback Operator	QW	
128-04	Playback Assistant	QW	
128-07	Miscellaneous Video Labor	QW	If paid directly; otherwise QE
128-40	Purchases and Supplies	QE	
128-41	Video Transfers	QE	

Acct #	Description	Tag(s)	Comments
128-00	VIDEO PLAYBACK AND ASSIST (Cont.)		
128-45	Box Rentals	QE	
128-47	Car / Mileage Allowances	QW	
128-50	Rentals	QE	
128-51	Video Assist Package	QE	
128-60	Loss and Damages	QE	
128-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
131-00	PROPS		
131-01	Propmaster	QW	
131-02	Assistant Propmaster	QW	
131-03	Second Assistant Propmaster	QW	
131-05	Weapons Handler	QW	
131-07	Additional Property Persons	QW	
131-08	Food Stylist	QW	
131-09	Prop Manufacturing Labor	QW	Labor must be in CA ; QE if not paid directly
131-09	Prop Manufacturing Materials	QE	
131-40	Purchases and Supplies	QE	
131-42	Props – Electronic	QW	Subject to digital asset reduction except period props manufactured at least 5 years prior to use.
131-45	Box Rentals	QE	
131-47	Car / Mileage Allowances	QW	
131-50	Rentals	QE	
131-60	Loss and Damages	QE	
131-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
135-00	ACTION PROPS AND PICTURE VEHICLES		
135-01	Picture Vehicle Coordinator	QW	
135-02	Assistant Picture Vehicle Coordinator	QW	
135-05	Mechanic/Automobile Service Person	QW	
135-09	Vehicle Prop Manufacture	QW	
135-40	Automobile Purchases and Supplies	QE	
135-41	Aircraft Purchases and Supplies	QE	
135-42	Boat/Watercraft Purchases and Supplies	QE	
135-43	Train/Railroad Purchases and Supplies	QE	
135-44	Stage Coach / Wagon Purchases & Supplies	QE	
135-45	Box Rentals	QE	
135-47	Car / Mileage Allowances	QW	
135-50	Automobile Rentals	QE	
135-51	Aircraft Rentals	QE	
135-52	Boat/Watercraft Rentals	QE	
135-53	Train/Railroad Rentals	QE	
135-54	Misc. Rentals	QE	
135-60	Loss and Damages	QE	
135-61	Vehicle Repair/Restoration/Maintenance	QE	

Acct #	Description	Tag(s)	Comments
135-00	ACTION PROPS AND PICTURE VEHICLES (Cont.)		
135-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
140-00	PRODUCTION FILM RAW STOCK & LAB		
140-17	Raw Stock	QE	Deduct rebates, including studio usage rebates.
140-18	Negative Developing	QE	
140-19	Printing	QE	
140-20	Daily Film to Media Transfers/Conversions	QE	
140-22	HD-Cam	QE	
140-32	Videotape/Hard Drives/Digital Cards	QE	Subject to digital asset reduction
140-63	Sound Transfers	QE	
140-65	Polaroid	QE	
140-66	Still Film/HD Stills Expense	QE	Only for production purposes - not publicity.
141-00	SECOND UNIT		
141-XX	All Categories	Same as 1 st Unit	
142-00	ADDITIONAL UNITS		
142-XX	All Categories	Same as 1 st Unit	
144-00	TESTS		
144-XX	All Categories	Same as 1 st Unit	
147-00	TRANSPORTATION		
147-01	Transportation Coordinator	QW	
147-02	Transportation Captain	QW	
147-03	Transportation Co-Captain	QW	
147-04	Dispatcher	QW	
147-05	Passenger Vans & Drivers	QE/QW	
147-08	Electrical Vehicles & Drivers	QE/QW	
147-10	Honeywagons & Drivers	QE/QW	
147-11	Star Trailers & Drivers	QE/QW	
147-15	Set Construction Vehicles & Drivers	QE/QW	
147-16	Grip/Set Operations Vehicles & Drivers	QE/QW	
147-18	Camera & Sound Vehicles & Drivers	QE/QW	
147-20	Set Lighting Vehicles & Drivers	QE/QW	
147-21	Special Effects Vehicles & Drivers	QE/QW	
147-23	Set Dressing Vehicles & Drivers	QE/QW	
147-25	Wardrobe Vehicles & Drivers	QE/QW	
147-27	Makeup & Hair Vehicles & Drivers	QE/QW	
147-31	Property Vehicles & Drivers	QE/QW	
147-32	Crew Buses & Drivers	QE/QW	
147-33	School Rooms & Drivers	QE/QW	
147-34	Camera Cars & Drivers	QE/QW	

Acct #	Description	Tag(s)	Comments
147-00	TRANSPORTATION (Cont.)		
147-35	Vehicle Transport Carrier & Driver	QE/QW	
147-36	Water Truck & Driver	QE/QW	
147-38	Miscellaneous Vehicles/Equipment & Drivers	QE/QW	
147-40	Gasoline & Oil	QE	
147-41	Maintenance & Supplies	QE	
147-42	Permits/Tolls/Parking/Etc.	QE	Within CA
147-43	Traffic and Parking Fines	NQ	
147-44	Messengers	QE	
147-45	Driver Meal Allowances	QW	
147-46	Limousines & Taxis	QE	
147-47	Car / Mileage Allowances	QW	Within CA for Qualified Labor only
147-48	Self-Drive Vehicle Rental	QE	
147-49	Drop Loads	QE	Intrastate
147-50	D.O.T. Filings	QE	
147-60	Loss and Damages	QE	
147-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
150-00	LOCATION AND OFFICE EXPENSES		
150-01	Survey Costs/Air Fares/Hotels	QE	Intrastate Airfare Only; No private residences
150-02	Survey Costs - Per Diems	QW	On Qualified Labor Only
150-03	Fire Safety Officers/Police	QE	QW if paid directly to the individual.
150-04	Security	QE	QW if paid directly to the individual.
150-14	Travel Agency Fees & Taxes	QE	On intrastate travel only; CA Agency.
150-19	Caterers Labor	QW	
150-31	Production Office Rent	QE	
150-32	Location Office Furniture & Equip. Rental	QE	
150-33	Office Phones & Communication Equip. Rentals	QE	See Tracking tips regarding electronics and digital assets.
150-40	Production Office Supplies	QE	
150-41	Shipping and Postage	QE	Intrastate shipping only
150-42	Other Location Expenses	QE	Within CA
150-47	Car / Mileage Allowances	QW	QW if paid directly to the individual.
150-49	Wrap Party Expenses	NQ	
150-50	Location Site Rentals	QE	
150-51	Donations for Use of Location	QE	Executed location agreement required.
150-52	Crew Work Space Rentals	QE	
150-53	Storage Space Rental	QE	
150-54	Location Permits	QE	
150-55	Relocation Fees for site usage	QE	
150-60	Location Site Restoration	QE	
150-63	Air Conditioning & Heating Rentals	QE	
150-65	Portable Restroom Facilities	QE	
150-75	Trash Bins & Trash Removal	QE	
150-80	Below The Line Meals	QE	

Acct #	Description	Tag(s)	Comments
150-00	LOCATION AND OFFICE EXPENSES (Cont.)		
150-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
155-00	BELOW-THE-LINE TRAVEL & LIVING		
155-01	Below the Line Airfares	QE	Intrastate travel only
155-03	Below the Line Hotels	QE	Hotel, Motel, and Corporate Housing within the state; private residences do not qualify
155-05	Below the Line Per Diem	QW	On Qualified Labor only
155-75	Publicity Travel Expenses	NQ	
155-10	Travel Day Salaries - intrastate	QW,ZW	On Qualified Labor Only
155-12	Travel Day Salaries - into and out of CA	NQ	
155-13	Luggage Fees	QE	Intrastate travel only
155-14	Travel Agent Fees/Taxes	QE	CA Travel Agency; intrastate travel only
155-99	Fringe Benefits	QE	On Qualified Labor Only; See Account #183-00
159-00	STAGE AND BACKLOT CHARGES		
159-02	First Aid/Nurse	QW	
159-03	Fire Safety Officers	QW	
159-04	Security	QW	If paid to third party vendor than it is QE.
159-10	Utilities	QE	
159-43	Crew Parking	QE	
159-50	Stage/Backlot Rental	QE	
159-51	Crew Working Space Rental	QE	
159-52	Storage Space Rental	QE	
159-60	Repairs and Restoration	QE	
159-63	Air Conditioning & Heating Rental	QE	
159-65	Trash Bins & Trash Removal	QE	
159-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
178-00	AMORTIZATION (TV SERIES ONLY)		
178-90	All Categories	Same as Pattern	
181-00	INSURANCE CLAIMS		
181-01	Deductible	NQ	
181-02	Recoverable Costs	QE	Must be deducted from qualified expenditure total
181-03	Non-Allowable Costs	NQ	
183-00	FRINGE BENEFITS		
183-01	FUI - Unemployment Insurance	NQ	
183-02	FICA - Social Security	NQ	
183-03	FICA - Medicare	NQ	
183-04	FUTA	NQ	
183-06	CA Care Medical	QW	
183-07	CA State Unemployment Insurance	QW	On Qualified Labor Only
183-08	CA Worker's Compensation	QW	On Qualified Labor Only
183-09	Vacation Accrual	QW	

Acct #	Description	Tag(s)	Comments
183-00	FRINGE BENEFITS (Cont.)		
183-10	Vacation Paid	QW	
183-11	Holiday Accrual (if not budgeted separately)	QW	
183-12	Holiday Paid	QW	
183-13	Sick Pay Accrual	NQ	
183-14	Sick Pay Paid	QW	
183-15	Crew Union PH&W	QW	On Qualified Labor Only
183-16	Teamster Union PH&W	QW	On Qualified Labor Only
183-17	DGA PH&W	QW	On Qualified Labor Only
183-18	SAG Extras PH&W	QW	
183-19	Extras Casting Fee (do not include with handling fees)	QE	
183-20	Above the Line Handling Fees	QE	On Qualified Labor Only
183-21	Below the Line Handling Fees	QE	On Qualified Labor Only
POST PRODUCTION			
361-00	PICTURE EDITORIAL		
361-01	Picture Editor	QW	Work must be performed in CA.
361-02	First Assistant Feature Editor	QW	
361-03	Second Assistant Editor	QW	
361-04	Third Assistant Editor	QW	
361-05	Apprentice Editors	QW	
361-06	Editorial Production Assistants	QW	
361-07	Additional Editorial Staff	QW	
361-08	Post Supervisor	QW	Work must be performed in CA; \$100,000 cap (plus fringe and box rental), if also receiving a producer credit
361-10	Librarian	QE PST	Work must be performed in CA. QW if paid directly to individual.
361-12	Coding	QE PST	
361-17	Negative Cutting	QE PST	
361-20	Animation Quick Time Editor	QE PST	
361-21	Animation Editing & Projection	QE PST	
361-40	Purchases	QE PST	
361-45	Box Rentals	QE PST	
361-47	Car / Mileage Allowance	QW	Work must be performed in CA
361-47	Messengers	QE, PST	Within CA only.
361-50	Rentals	QE PST	
361-51	Editing Room Rentals	QE PST	
361-56	Equipment Shipping	QE PST	Within CA only.
361-60	Editing Equipment Repairs	QE PST	
361-64	Courier Charges	QE PST	
361-80	Editorial Meals & Craft Service	QE PST	
361-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00

Acct #	Description	Tag(s)	Comments
362-00	SOUND EDITORIAL		
362-01	Sound Designer	QW	
362-02	Sound Effects Editors	QW	
362-03	Assistant Sound Effects Editors	QW	
362-04	Apprentice Sound Effects Editors	QW	
362-05	Additional Sound Effects Editors	QW	
362-06	Additional Assistant Sound Effects Editors	QW	
362-08	ADR Editor	QW	
362-09	Assistant ADR Editor	QW	If paid to third party vendor than it is QE & PST
362-10	Additional ADR Editors	QW	
362-11	M & E Editing	QE, PST	If paid to third party vendor, otherwise it is QW
362-15	Outside Contractor Sound Package	QE, PST	
362-20	Animation Quick Time Sound Editor	QW	
362-40	Purchases	QE, PST	
362-45	Box Rentals	QE, PST	
362-47	Messengers	QE, PST	
362-50	Equipment Rentals	QE, PST	
362-51	Studio Rentals	QE, PST	Studio must be located in CA
362-62	Temp Dub: Labor	QE, PST	If paid to third party vendor, otherwise QW.
362-63	Temp Dub 3:1 Transfer	QE, PST	
362-64	Stereo Dub Transfer	QE, PST	
362-80	Field Recordist	QE, PST	If paid to third party vendor, otherwise QW.
362-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
363-00	POST PRODUCTION SOUND		
363-01	Sound Reprints	QE, PST	
363-05	Re-recording/Dubbing	QE, PST	
363-08	Looping & ADR Facility	QE, PST	Facility charges only; no performers
363-15	Foley Stages	QE, PST	Stages must be in CA
363-16	Foley Walkers	QE, PST	
363-20	Records and Supplies	QE, PST	
363-23	Vocal Mix Downs	QE, PST	
363-24	Mag Transfers	QE, PST	
363-25	Music Tracking Transfer	QE, PST	
363-26	Tie Lines	QE, PST	CA costs only
363-30	Layback	QE, PST	
363-31	Playback	QE, PST	
363-40	Purchases	QE, PST	
363-44	Media & Negative Raw Stock	QE, PST	
363-47	Messengers	QE, PST	
363-50	Equipment Rentals	QE, PST	
363-51	Studio Rentals	QE, PST	Studio must be located in CA
363-53	Sound Deliverables - Domestic, M & E Masters and Protection Copies	QE, PST	

Acct #	Description	Tag(s)	Comments
364-00	POST PRODUCTION FILM & LAB		
364-01	Editorial Reprints	QE, PST	
364-02	Film Leader	QE, PST	
364-03	Dialogue Transfers	QE, PST	
364-04	Vocal Mag Film & Tape	QE, PST	
364-05	Music Mag Film	QE, PST	
364-06	Effects Mag Film	QE, PST	
364-07	Foley Mag Film	QE, PST	
364-08	Optical Sound Tracks	QE, PST	Limit One
364-09	Optical Sound Tracks Stock	QE, PST	
364-10	Negative Splicing	QE, PST	
364-11	Continuity/Spotting List	NQ	
364-20	Film to Video Tape or Digital Transfers	QE, PST	
364-21	Off Line Edit	QE, PST	
364-22	Online Edit	QE, PST	
364-24	3D Costs	QE, PST	
364-26	Synch Print	QE, PST	
364-31	Work Print/Reversal Dupes	QE, PST	
364-32	Answer Print, Select Print	QE, PST	Limit One
364-33	Interpositive	QE, PST	Limit One
364-34	Internegative	QE, PST	Limit One
364-35	Checkprint	QE, PST	Limit One
364-36	Showprint, Release Print	NQ	
364-37	YCM Color Separations, Digital Separations	NQ	Archival
364-38	Geographical Separations	NQ	
364-39	Composite Check Print	QE, PST	Limit One
364-40	Purchases - Video Tape Stock / Media	QE, PST	
364-41	Purchases - Magnetic Film	QE, PST	
364-43	Features: Airline, PAL or TV Versions	NQ	
364-43	TV: Airline or PAL Versions	NQ	
364-46	Video Mastering	QE, PST	No distribution copies
364-50	Rentals	QE, PST	
364-52	Stock Picture Footage and Processing	QE, PST	If within CA
364-53	Digital Intermediate	QE, PST	
364-54	Subtitling, Foreign Language Versions	NQ	
364-55	Consolidated Record Audio Masters	NQ	
364-57	Digital Cinema Package (DCP) DCDM	QE, PST	Limit one.
364-58	Foreign Localized Versions	NQ	
364-59	Stock Footage License/Reuse Fees	NQ	
365-00	MUSIC EDITORIAL		
365-01	Music Editor	QW	
365-02	Additional Music Editor	QW	
365-03	Assistant Music Editor	QW	
365-11	Music Editing Package, Contracted	QE, PST	

Acct #	Description	Tag(s)	Comments
365-00	MUSIC EDITORIAL (Cont.)		
365-10	Researcher	QW	If scoring/track recording in Ca.
365-12	Library/Archive Fees	QE, PST	
365-20	Film to Video Transfer	QE, PST	
365-40	Purchases	QE, PST	
365-47	Shipping & Messengers	QE, PST	
365-50	Rentals	QE, PST	
365-63	Stock Sound Tracks	NQ	
365-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
366-00	MUSIC		
366-01	Composer	NQ	
366-02	Songwriters	NQ	
366-03	Music Supervisors	NQ	
366-04	Music Consultant	QW	
366-05	Singers	QW	In CA; Excludes star vocalists
366-06	Orchestration	QW, MU	
366-07	Conductor	QW, MU	If not score composer also
366-08	Copyists	QW, MU, PST	
366-09	Rehearsals Equipment	QE, MU, PST	
366-10	Pre-Score: Musicians/Playback	QW, MU, PST	
366-11	Scoring: Musicians	QW, MU, PST	
366-12	Scoring Stage	QE, MU, PST	
366-13	Song Purchases	NQ	
366-14	Rights & Clearances	NQ	
366-15	Album Mastering	NQ	
366-16	Score Album Costs (Except Mastering)	QE	
366-20	Soundtrack Album Track Costs	NQ	
366-31	Studio Engineers and Supplies	QE, MU, PST	For scoring only
366-40	Purchases	QE, MU, PST	
366-47	Messengers	QE, PST	
366-50	Rentals	QE, MU, PST	Associated with scoring/track recording
366-52	Electronic Music Package	QE, PST	If not part of composer package fee
366-56	Cartage	QE, MU, PST	Within CA
366-64	Courier Charges	QE, PST	Within CA

Acct #	Description	Tag(s)	Comments
366-00	MUSIC (Cont.)		
366-99	Fringe Benefits	QW	Fringe for Qualified Labor indicated in green does qualifies for uplift.
367-00	VISUAL EFFECTS		
367-01	Visual Effects Producer	NQ	
367-02	Visual Effects Supervisor	QW, VU	\$100,000 cap if also receiving a producer credit
367-03	Visual Effects Coordinator	QW, VU	
367-04	Visual Effects Editor	QW, VU	
367-05	Visual Effects Assistant Editor	QW, VU	
367-06	Visual Effects Accountant	QW, VU	
367-07	Visual Effects Assistant Accountant	QW, VU	
367-08	Visual Effects Storyboard Artist	QW, VU	
367-09	Visual Effects CGI Artist	QW, VU	QE, VU and PST if paid through 3 rd Party Vendor.
367-10	Visual Effects PA	QW, VU	
367-11	VFX Staff Overtime	QW, VU	On Qualified Labor Only
367-15	Set Survey Technician	QW	
367-16	Data Wrangler	QW	
367-17	Motion Capture	QE, PST	
367-18	Motion Control	QE, PST	
367-19	Simulcam	QE, PST	
367-20	Blue/Green Screen Rentals	QE, PST	
367-21	Stop Motion Photography	QE, PST	
367-22	Miniature Supervising Crew	QE, PST	
367-23	Miniature Model Shop	QE, PST	
367-24	Blue/Green Screen Shooting	QE, PST	
367-25	Process/Rear Projection (Hansard)	QE, PST	
367-26	Tests, Plate/Element Tests & Shoot	QE, PST	
367-27	3D Related Costs	QE, PST	If incurred, purchased or rented in CA
367-28	Telecine/Scanning	QE, PST	
367-29	Dailies Projection	QE, PST	
367-30	Lab Processing	QE, PST	
367-31	Negative Pulling	QE, PST	
367-41	Visual Effects Vendor On-Set Supervision	QE, VU, PST	QW and VU if paid directly to individual through Company or Payroll.
367-42	Outside Contract Bids / VFX Vendors	QE, VU, PST	
367-43	Pre-visualization/Post-Visualization	QE, VU, PST	
367-44	Cyberscanning	QE, VU, PST	
367-45	Matte Shots	QE, VU, PST	

Acct #	Description	Tag(s)	Comments
367-00	VISUAL EFFECTS (Cont.)		
367-46	Wire Removal	QE, VU, PST	
367-47	Lidar	QE, VU, PST	
367-48	2D to 3D conversion	QE, VU, PST	Must be included in CFC budget; CA vendor
367-49	Recording	QE, VU, PST	
367-54	VFX Staff computer rentals	QE, VU, PST	For qualified labor only
367-54	Office Rentals	QE, PST	Prod. Co. in house staff.
367-54	Furniture Rentals	QE, PST	in house staff.
367-54	Box Rentals/Cell Phones	QE, PST	
367-55	Rentals	QE, PST	
367-58	Materials & Supplies	QE, PST	
367-60	Loss and Damages	QE, PST	
367-99	Fringe Benefits	QW	Fringe for Qualified Labor indicated in green does qualifies for uplift.
368-00	TITLES/DISSOLVES/WIPES		
368-11	Titles Designer	QE, PST	Work must be performed in CA
368-12	Main & End Title Sequences	QE, PST	Work must be performed in CA
368-13	Textless Backgrounds	NQ	
368-14	Fades & Dissolves	QE, PST	
368-23	Lab Processing	QE, PST	
368-30	Develop Wedges	QE, PST	
368-31	Develop Mattes	QE, PST	
368-33	Raw Stock	QE, PST	
369-00	PROJECTION		
369-01	Projectionists	QE, PST	NQ if for previews.
369-50	Rentals	QE, PST	
369-51	Screening Room Rentals	QE, PST	Studio must be located in CA; excludes previews
369-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
370-00	PREVIEW COSTS		
370-01	Additional Editorial Staff	QW	
370-02	Music Editorial	QW	If paid to third party vendor than it is QE & PST
370-03	Sound Editorial	QW	If paid to third party vendor than it is QE & PST
370-04	Temp Dubb	QE	
370-05	On Line Editing	NQ	
370-06	Color Correcting	NQ	
370-07	Projectionist	NQ	
370-08	Theater Rental	NQ	

Acct #	Description	Tag(s)	Comments
370-00	PREVIEW COSTS (Cont.)		
370-09	Audience Recruitment	NQ	
370-08	Focus Group	NQ	
370-10	Misc. Preview Expenses	NQ	
370-99	Fringe Benefits	QW	On Qualified Labor only
372-00	POST PRODUCTION TRAVEL & LIVING		
372-01	Post Production Crew Airfares	QE, PST	Intrastate travel only
372-02	Post Production Crew Hotels	QE, PST	Hotel, Motel, and Corporate Housing within the state; private residences do not qualify
372-03	Post Production Crew Per Diem	QW	On Qualified Labor only
372-10	Travel Day Salaries - intrastate	QW	On Qualified Labor Only
372-12	Travel Day Salaries - into and out of CA	NQ	
372-13	Luggage Fees	QE, PST	Intrastate travel only
372-14	Travel Agent Fees/Taxes	QE, PST	CA Travel Agency; intrastate travel only
372-99	Fringe Benefits	QW	On Qualified Labor Only; See Account #183-00
OTHER			
470-00	MISCELLANEOUS CHARGES		
470-02	Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ	
470-03	California Sales Taxes	QE	
470-05	Carbon Offset Cert/Tree Planting	QE	
470-07	City Business License	QE	
470-12	Clearance Coordinator	QW	QE if paid to third party vendor.
470-13	Community Relations & Film Promotion	NQ	
470-14	Computer/Digital Office Equipment	QE	1/5 of purchase price allowed
470-15	Corporate Tax Return	NQ	
470-16	CPA Expense for AUP Report	NQ	
470-18	Dolby, DTS, SDDS License Fees	NQ	
470-19	Harassment Training	NQ	
470-20	MPAA Rating Fee	QE	
470-30	Online Photo Approval Service	QE	If based in CA
470-32	Online Purchases	QE	If used in CA, shipped from a CA vendor.
470-33	Online Shipping	QE	If shipped within the state
470-36	"P" Card Fees	QE	If issued by CA-based company
470-40	Post Production Accounting	QE, PST	Does not include Agreed Upon Procedures Report or CPA, which is NQ.
470-42	Preview Expenses	NQ	e.g., theater rental, audience recruitment, test marketing cost. See Acct 370-00
470-44	Product Placement Credits	NQ	
470-50	Product Placement Staff	NQ	
470-65	Production Legal Expenses, including Labor Relations	QE, PST	Excludes financing, distribution, or marketing expenses
470-70	Production Services Company Fees	NQ	

Acct #	Description	Tag(s)	Comments
470-00	MISCELLANEOUS CHARGES (Cont.)		
470-71	Property Taxes	NQ	
470-72	Record Retention (Scanning Documents)	QE	
470-73	Reusable Water Bottles	QE	
470-74	Safety Advisor, "Green" Advisor	QE	QW if paid directly to individual or thru payroll
470-75	Software Purchases	NQ	
470-76	Solar Power Cells	QE	
470-77	Studio Charges for Specific Items	QE	All related party transactions subject to review
470-84	Studio Entertainment	NQ	
470-85	Studio Overhead Allocations	NQ	
470-86	Work Visa Fees	NQ	
471-00	INSURANCE		
471-01	Negative Insurance	QE, PST	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-03	General Liability Insurance	QE, PST	
471-04	Umbrella Policy	QE, PST	
471-05	Workers' Compensation Insurance	QE, PST	
471-06	Automobile Liability Insurance	QE, PST	
471-07	Guild Travel Insurance	QE, PST	
471-08	Insurance Adjusters	QE, PST	
471-09	Insurance Auditors	QE, PST	
471-10	Cast Exams	QE, PST	
471-35	Miscellaneous Additional Premiums	QE, PST	
471-02	Errors & Omissions Insurance	NQ	
471-08	Essential Element	NQ	
471-11	Insurance Deductibles	NQ	
475-00	PUBLICITY		
475-05	Special Stills Photographer	NQ	See 118-06 For Set Still Photographer
475-11	Publicist	NQ	
475-30	Online Photo Approval Service	QE	If based in CA. See 470-30
475-40	Purchases	NQ	
475-41	Stills Supplies	NQ	
475-42	Stills Lab Expense	NQ	
475-43	Promotional Materials	NQ	
475-45	Box Rental	NQ	
475-47	Car / Mileage Allowances	NQ	
475-50	Rentals	NQ	
475-80	Publicity Meals and Entertainment	NQ	
475-90	DVD Extras, Trailers, EPK	NQ	
475-99	Fringe Benefits	NQ	
480-00	CONTINGENCY		
480-01	Contingency	QE, PST	Up to 10% only on estimated qualifying expenditures in CA; DO NOT INCLUDE IN JOBS RATIO CALCULATION.

Acct #	Description	Tag(s)	Comments
481-00	COMPLETION BOND		
481-00	Completion Bond	QE, PST	Must be purchased from a CA-based Bond Company and included in Total Production Budget; Allowable percentage up to 2% on qualified spend only. DO NOT INCLUDE IN JOBS RATIO CALCULATION.