

# Exhibit A1

## Non-Independent Productions - CALS Issued Fiscal Year 2015-2016

### 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

##### A. POST PRODUCTION/INSURANCE/LEGAL/BOND (PST) EXPENDITURES

Total Qualified Expenditures (QE)			
Qualified Post Production Expenditures			
Qualified Insurance Expenditures			
Qualified Legal Expenditures		TOTAL PST	\$ -
Bond Expenditures	\$ -		

##### B. OUT OF ZONE CALCULATIONS

Out of LA Zone - Fill in either A1 or A2.	A1. Out of LA Zone	Total Actuals/Audited Non-Wages Minus PST		Total Out of Zone Wages for Applicable Period	Total Out of Zone Uplift Credits		
		a. Non-Wages	\$ -		Total Out of Zone	#DIV/0!	
		b.	#DIV/0!		X	5%	
		c.	#DIV/0!		f.	#DIV/0!	
	A2. Alternative Calculation - Out of Zone	Total Actuals/Audited Non-Wages Minus PST		Total Out of Zone Wages for Applicable Period	Total Out of Zone Uplift Credits		
		a. Non-Wages	\$ 1,000,000		Total Out of Zone	#DIV/0!	
		b.	#DIV/0!		X	5%	
		c.	#DIV/0!				
		Total Actuals/Audited Non-Wages: Consumables Out of Zone 100%			e.	f.	#DIV/0!
		d.					

# Exhibit A1

## Non-Independent Productions - CALS Issued Fiscal Year 2015-2016

C. Visual Effects Uplift Calculations						
	Total CA VFX Audited Actuals		Uplift		Total CA VFX Uplift Credits	
Minimum of \$10million or 75% of total VFX audited actuals in CA.	a.	\$ 100,000	X	5%	b.	\$ 5,000

D. Music Uplift Calculations					
	a. Total Music Scoring (Wages + Non-Wages)		(Audited Actual Wages + Non-Wages)	X	
	b. Total Track Recording (Wages + Non-Wages)		\$ -	5%	\$ -

E. Total Credit Uplifts					
	B. Out of Zone	C. Visual Effects	D. Total Music	=	#DIV/0!
	#DIV/0!	\$ 5,000	\$ -		#DIV/0!

### Section 3: JOBS RATIO

Please input original Jobs Ratio from application and actual spend Jobs Ratio as per the CPA performing the AUP.

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

*Differential*

### 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	0	
D. Total Qualified Expenditures		\$ -

# Exhibit A1

## Non-Independent Productions - CALS Issued Fiscal Year 2015-2016

### 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!	x #DIV/0!	#DIV/0!	

**ESTIMATED CREDIT AMOUNT**  
With reduction, if applicable

#DIV/0!

### 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!