

Exhibit A2 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: 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 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 Productions

Estimated Tax Credit Allocation

Total Qualified Wages & Nonwages										
\$	-	x	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		Reduction					
\$	-	x	#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!