

FILM INCENTIVE BC (FIBC) ELIGIBILITY CHECKLIST

Note the following deadlines:

1. The Production must be completed no later than 24 months from the end of the taxation year in which principal photography (or key animation, for animated productions) began;
2. The Production Corporation must apply for and receive a completion certificate within 30 months from the end of the corporation's taxation year in which principal photography (or key animation, for animated productions) began;
3. A corporation is entitled to a tax credit in respect of a taxation year if the corporation files with the Canada Revenue Agency all information and records required for the tax credit within 18 months after the end of that taxation year (for taxation years beginning on or after February 19, 2020) or within 36 months after the end of that taxation year (for taxation years beginning before February 19, 2020), including the eligibility certificate and, if the tax credit is claimed in respect of the taxation year in which the production is completed, the completion certificate.

We recommend that you apply for an eligibility certificate within 12 months of the corporation's taxation year end to provide for sufficient processing time. If you apply for the eligibility and completion certificate simultaneously, please review the requirements for both stages. If you are submitting an application for more than one production, each application must contain its own set of documents, as set out in the checklist.

With respect to the 30-month deadline set out in #2 above, if a completion certificate is not issued within that time period, the eligibility certificate may be revoked, no further tax credits with respect to the production will be paid and any tax credits already paid may have to be reimbursed. In addition, if the 30-month time period has elapsed and an eligibility certificate has yet to be issued with respect to the production, an application for an eligibility certificate will be denied and the Production Corporation will not be eligible to receive any FIBC tax credits with respect to the production. **To avoid these situations, we recommend that you submit your application for a completion certificate to Creative BC within 24 months of the taxation year end in which principal photography of the production began.**

A. APPLICATION

- Please transmit a fully completed FIBC online application through our website;
- After an online application has been transmitted, send cheque payment for administration fee of **\$200 (plus GST)** per production (payable to Creative BC);

B. ELIGIBLE PRODUCTION CORPORATION

- Schedule B: Certificate of an Officer of the Production Corporation and all parent corporations (form available on Creative BC website);
- If the Production Corporation (or one of the parent corporations) is a publicly-traded corporation, please submit a Public Corporation Affidavit from the Board of Directors (form available on Creative BC's website);
- Certificate of incorporation and share register for the applicant Production Corporation and all parent corporations;

C. ELIGIBLE PRODUCTION

- Schedule A: Declaration of British Columbia Residency for BC-based Canadian individuals receiving producer or producer-related credits (form available on Creative BC's website);
- CAVCO Affidavit - Exemption for Non-Canadian Courtesy Credit for non-Canadians receiving a producer-related credit;
- Deal memos and agreements for all producer and producer-related positions;

Note:

- *Granting producer or co-producer credits to non-BC individuals will disqualify the production if it is not an interprovincial or a treaty co-production;*
- *In order to confirm that control of the production is maintained by the BC producer at all times during production, the same documentation is required for individuals who receive courtesy credits, even if they do not receive payment. In*

the absence of a deal memo, please provide a written description of their involvement in the Production.

- If the production features any non-Canadian performers, please submit a list of the remuneration paid to each of the top four highest paid performers (including Canadians) as well as their performer agreements;
- Development history listing the dates, parties and nature of all chain of title agreements confirming copyright ownership in the production (note: copies of the chain of title documents may be requested during Creative BC's review of the application);
- Co-production agreement(s), when applicable;
- Telefilm preliminary recommendation and CAVCO Part A for international treaty co-productions;
- Locked production budget;
- Detailed breakdown of BC labour expenditure (template form available on Creative BC's website);
- Detailed breakdown of non-BC expenditures (labour and non-labour). Note that BC expenditure only includes production costs payable to BC-based individuals or corporations for goods or services **provided in BC** or, in the case of a documentary, BC expenditure only includes production costs payable to BC-based individuals or corporations;
- Production schedule (template form available on Creative BC's website) indicating the anticipated:
 - start and end dates of pre-production, principal photography (or key animation, for animated productions) and post-production;
 - number of principal photography or key animation days in BC and outside BC;
 - production completion date, delivery date and release/air date;
- For Live Action productions applying for the Regional Tax Credit or for the Regional and Distant Location Tax Credits, provide:
 - a breakdown of locations (with postal codes) for each BC principal photography day (template form available on Creative BC's website);
 - final daily production reports verifying the locations of each principal photography day or, in the case of a documentary, the final production schedule detailing dates and locations of each principal photography day;
- For Animated productions applying for the Regional Tax Credit or for the Regional and Distant Location Tax Credits, provide a detailed breakdown of the BC labour expenditure in respect of services rendered in the regional and distant location(s);
- If applying for the Digital Animation, Visual Effects and Post Production (DAVE) Tax Credit, provide:
 - a detailed breakdown of estimated BC labour expenditure directly attributable to eligible digital animation, visual effects and post production activities;
 - a description of the methodology used to determine on-set DAVE labour (if there is on-set work done in BC directly attributable to creating visual effects). The methodology should include a calculation that shows the visual effects for the production are created primarily (i.e. greater than 50%) with digital technology;
- If applying for the Training Tax Credit, evidence of training commitments (letter or agreement with the institution or organization offering the approved training program) for all trainees;
- If applying for the Scriptwriting Tax Credit (STC), provide:
 - a breakdown of BC scriptwriting labour directly attributable to the development of script material for the production (template form available on Creative BC's website). Note that the cost of purchasing a script is not an eligible scriptwriting expense;
 - writer agreement(s) with BC writers only (note that story editors, story consultants, researchers etc. are not eligible under the STC);
 - proof of payment to the writer(s);
- Please include an acknowledgment and logo in the on-screen credits. See Creative BC Brand Assets for [FIBC Tax Credit Recipients](#) for wording and downloadable logos.

D. FINANCING AND DISTRIBUTION

- Signed agreement(s) with Canadian-controlled distributor and/or broadcaster for consideration at fair market value which must include a commitment to have the production shown in Canada within 24 months of completion of the production;
- Signed distribution agreements, broadcast licenses, and exploitation arrangements for all territories and media, as available;
- Signed deal memos for financing arrangements, including equity, loans and assistance, as available.

The Ministry of Tourism, Arts, Culture and Sport (“Certifying Authority”) and Creative BC reserve the right to request additional documentation, including but not limited to CAVCO certificates and proofs of Canadian citizenship or permanent residency, to be submitted in a timely manner in order to assess the application. All documentation and information received with respect to an application to Film Incentive BC (“FIBC”) is subject to the confidentiality provisions of the Freedom of Information and Protection of Privacy Act and the Income Tax Act (British Columbia), and will be maintained in strictest of confidence by the Certifying Authority and Creative BC.

FIBC is administered by Creative BC. Inquiries and applications should be directed to Creative BC.

WARNING: False or misleading information will result in automatic denial of the tax credits and may lead to prosecution under the Income Tax Act (British Columbia).