

## FILM INCENTIVE BC (FIBC) ELIGIBILITY CHECKLIST

The Production must be completed no later than 24 months from the end of the taxation year in which principal photography began and 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 began.

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, it is advisable to 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.

We recommend that you apply for an eligibility certificate as soon as you have assembled the required documentation. If you apply for the eligibility and completion certificate simultaneously, please review the requirements for both stages. If you are submitting more than one application, each application must contain its own set of documents, as set out in the checklist.

Creative BC can provide an **Interim Letter** for interim financing purposes upon request and payment of an additional administration fee of \$200 (*plus GST*). This letter will include an estimate of the tax credit(s) for which the Production would be eligible at the time of application as well as a detailed list of all documents used in our assessment. The same documents requested for the eligibility certificate are necessary to provide this letter.

### A. APPLICATION

- Administration fee of **\$200** (*plus GST*) per production (payable to Creative BC);
- Please transmit a fully completed FIBC online application through our website;

### B. ELIGIBLE PRODUCTION CORPORATION

- Schedule B: Certificate of an Officer of the Production Corporation and all parent corporations.
- 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;
- 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;

#### Notes:

- *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.*

- Complete chain of title documentation or a legal opinion letter attesting to the copyright ownership in the Production.
  - For series of more than 13 episodes, a list of writer agreements (including date of agreement) may be provided instead of sending copies of all writer agreements;
- 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;
- 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;
- If applying for the Regional and Distant Location Tax Credits, a copy of the daily production reports verifying the locations of each shooting day, or in the case of a documentary or a production that has not completed principal photography, a production schedule detailing dates and locations of each shooting day;
- If applying for the Regional and Distant Location Tax Credits for an animated production with a key animation start date after June 26, 2015, provide a detailed labour breakdown of the work rendered in the regional and distant location;
- 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 show that the visual effects for the production are created primarily (i.e. greater than 50%) with digital technology (include your calculation based on total estimated DAVE costs).
- 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, a breakdown of scriptwriting labour directly attributable to the development of script material for the production;
  - Note the cost of purchasing a script is not an eligible scriptwriting expense.

#### **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 and Culture (“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).**