

Film Incentive BC (FIBC)

Completion 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.

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.**

UNLESS AMENDED, DO NOT RESUBMIT DOCUMENTATION PREVIOUSLY SUBMITTED FOR THE ELIGIBILITY REVIEW

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 0.06% of final production cost (*plus GST*) with a minimum of \$200 (*plus GST*) per production (payable to Creative BC). Please refer to the Fee Schedule for more information;

B. Eligible Production Corporation

- Any documentation confirming a change of control of the Production Corporation or of its corporate structure which has occurred since the eligibility review, including an updated Schedule B: Certificate of an Officer and share register of the Production Corporation and all parent corporations, as applicable (form available on Creative BC's website);
- Confirmation of the Production Corporation's fiscal year end;

C. Eligible Production

- (URL) link and password to the final Production that is active for 12 months;
- For a series, final credit lists for all episodes;
- 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) or CAVCO Affidavit - Exemption for Non-Canadian Courtesy Credit for non-Canadians receiving a producer-related credit **not identified at Eligibility**;

- If the production features any non-Canadian performers, please submit a list of the final remuneration paid to each of the top four highest paid performers (including Canadians) as well as their billing. Please also submit the performer agreements for these individuals **if not already submitted at Eligibility**;
- Telefilm final recommendation and CAVCO Part B for international treaty co-productions;
- For all productions*: Detailed final cost report on which the financial statements are based. For co-productions, a separate breakdown of costs between the co-producing jurisdictions is required;
- For productions with total cost that exceeds \$500,000 only*: audited production cost statements prepared by a licensed public accountant that confirm BC expenditure and non-BC costs. The audit should also detail all unpaid costs at the time of the audit;
- Detailed breakdown of BC labour expenditure which reconciles with the final cost report (template form available on Creative BC's website);
- Detailed breakdown of all non-BC expenditures which reconciles with the final cost report. 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;
- Final production schedule (template form available on Creative BC's website) indicating the confirmed:
 - 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); **if not already submitted at Eligibility**;
 - 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; **if not already submitted at Eligibility**;
- 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 not already submitted at Eligibility**;
- 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 which reconciles with the final cost report;
 - 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 not already submitted at Eligibility**;
- If applying for the Scriptwriting Tax Credit (STC), and **if not already submitted at Eligibility**, 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

- Distribution, licensing, sales agency and exploitation agreements and amendments, **if not already submitted at Eligibility**;
- Confirmation from broadcaster or distributor of telecast or release date in Canada (whether scheduled or having already occurred);
- Updated financial structure, **if different than what was submitted at Eligibility**;
- Financing agreements from all sources detailed in the financing plan and amendments, **if not already submitted at Eligibility**.

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).