

Appendix A – Qualified Production Expenditures

ACCOUNT #	DESCRIPTION	QUALIFIED	COMMENTS
ABOVE THE LINE			
101-00	STORY & RIGHTS		
	Storyboard	YES	
	Copyright Fee	NO	
	Story Rights	NO	
102-00	WRITING		
	Assistants	YES	Only for services provided on-set.
	Box Rentals - Writers	YES	Only for services provided on-set.
	Editors & Consultants	YES	Only for services provided on-set.
	Research	YES	Only for services provided on-set.
	Script Timing	YES	Only for services provided on-set.
	Writers Room	YES	Only if in DE and for the preproduction and production period (not development), regardless if room is on-set or off-set.
	Clearance Fees	NO	
	Fringes	YES	Only for writing that qualifies
	Script Clearance Research	NO	
103-00	PRODUCER & STAFF		
	Assistants	YES	
	Associate Producers	YES	
	Box Rentals	YES	
	Executive Producer	YES	
	Fringes	YES	
	Line Producer	YES	
	Private Security	YES	
	Producer	YES	
	Entertainment, morale, gifts, flowers	NO	
	Financing Costs	NO	
	Wrap Party/Crew & Cast Gifts	NO	

105-00 DIRECTOR & STAFF

Assistants	YES
Box Rentals	YES
Choreographer	YES
Dialogue Coach/Acting Coach	YES
Director	YES
Fringes	YES
Private Security	YES
Second Unit Director	YES
Technical Advisor	YES
Entertainment, morale, gifts, flowers	NO
Royalty Fees	NO

106-00 TALENT & SUPPORT

Box Rentals	YES
Daily/Weekly Players	YES
Dancers	YES
Fringes	YES
Guardian for Minor Cast Members	YES
Personal Trainers/Fitness/Chef	YES
Principal Cast	YES
Principal Talent Staff/Expenses	YES
Private Security	YES
Puppeteers	YES
Rehearsals	YES
Supporting Cast	YES
Teacher/Tutor for Minors	YES
Technical Advisor	YES
Voice/Dialogue Coaches	YES
Nanny/Childcare	NO
Perk Packages	NO
Visa Expenses for Foreign Talent	NO

107-00 STUNTS

Box Rentals	YES
Fringes	YES
Stunt Coordinator	YES
Stunt Players	YES
Stunt Purchases and Rentals	YES
Stunt Riggers/Safeties	YES
Stunt Safety Advisors	YES

108-00 CASTING

Casting Agencies	YES
Casting Assistants	YES
Casting Director	YES

110-00 TRAVEL & LIVING (Above the Line)

Airport Greeters	YES	
Commercial Airfare	YES	One round-trip flight between residence and DE.
Ground Transportation - Airport<-->Hotel/Set	YES	One round-trip between airport and hotel.
Ground Transportation - DE Residence<-->Airport	YES	One round-trip between airport and residence
Ground Transportation - Hotel<-->Set	YES	
Housing - Hotels	YES	Up to the amount as set forth by the United States General Services (any excess must be included in the loanout company's or the person's income in order to be qualified). Limited to one room per person.
Housing - Private Residence	YES	Up to the amount as set forth by the United States General Services (any excess must be included in the loanout company's or the person's income in order to be qualified).
Luggage Fees	YES	
Per Diem	YES	Up to the amount as set forth by the United States General Services (any excess must be included in the loanout company's or the person's income in order to be qualified).
Private Jets	YES	
Rental Car	YES	Limited to one vehicle per personnel.

Travel Agency Fees	YES
Cleaning of Private Residence	NO
Reception Gifts	NO
Studio Executives Airfare	NO
Travel/Living Expenses for Non-Employees (i.e. nanny, spous	NO

111-00 FRINGE BENEFITS (Above the Line)

Employer Taxes (SUI/FUI/FICA)	YES	
Hotel Per Diem	YES	Up to the amount as set forth by the United States General Services (any excess must be included in the loanout company's or the person's income in order to be qualified). Limited to one room per person.
Local Hire Fringes	YES	
Meal Per Diem	YES	Up to the amount as set forth by the United States General Services (any excess must be included in the loanout company's or the person's income in order to be qualified).
Pension Health & Welfare	YES	

PRODUCTION

112-00 PRODUCTION STAFF

Assistant Location Manager	YES
Assistant Production Accountants	YES
Assistant Production Coordinator	YES
Box Rentals	YES
Construction Accountant	YES
First Assistant Director	YES
Fringes	YES
Key Second Assistant Director	YES
Location Manager	YES
Location Scouts	YES
Miscellaneous Prep/Board/Budget	YES
Other DGA Staff	YES
Payroll Accountant	YES
Production Accountant	YES

Production Assistants	YES
Production Coordinator	YES
Production Manager	YES
Production Supervisor	YES
Purchases/Supplies	YES
Script Supervisor	YES
Technical Advisor/Consultants/Interpreter	YES
Loss/Damages	NO

113-00 EXTRA TALENT

Atmosphere Cars	YES
Extras - Union/Non-Union	YES
Fringes	YES
Precision Drivers	YES
Stand-ins	YES
Visa Expenses for Foreign Talent	NO

114-00 CAMERA

Additional Camera Crew	YES
Box Rentals	YES
Camera Operator	YES
Camera package	YES
D.I.T.	YES
Director of Photography	YES
First Assistant Camera Operator	YES
Fringes	YES
Helmet Camera	YES
Loaders	YES
Purchases/Supplies	YES
Second Assistant Camera Operator	YES
Steadicam Assistant	YES
Steadicam Operator	YES

Still Photographer	YES
Stills Purchases	YES
Loss/Damages	NO

116-00 ART DEPARTMENT/SET DESIGN

Art Department Coordinator	YES
Art Director and Assistants	YES
Box Rentals	YES
Fringes	YES
Other Art Department Labor	YES
Production Designer	YES
Purchases/Supplies	YES
Set Designers	YES
Set Model Builders	YES
Sketch/Storyboard Artists	YES
Loss/Damages	NO

117-00 SET CONSTRUCTION

Backings	YES
Box Rentals	YES
Construction Carpentry foreman	YES
Construction Coordinator	YES
Construction First Aid	YES
Construction Paint Foreman	YES
Fold and Hold Sets	YES
Fringes	YES
Greens	YES
Lighting Platforms	YES
Mill Rental	YES
Scaffolding	YES
Set Construction Labor	YES
Set Construction Materials/Supplies/Rentals	YES

Set Striking - Labor/Materials/Rentals	YES
Trash Disposal	YES
Loss/Damages	NO

118-00 GRIP/SET OPERATIONS

Additional Grip Labor	YES
Box Rentals	YES
Craft Services	YES
Fringes	YES
Greensperson	YES
Grip Package	YES
Grip/Labor Foreman	YES
Grips - All	YES
Purchases/Supplies	YES
Rigging and Striking Grips	YES
Set First Aid	YES
Set Watchperson/Security	YES
Standby Carpenters	YES
Standby Painters	YES
Infractions/Tickets/Violations	NO
Loss/Damages	NO

119-00 ELECTRICAL

Additional Lamp Operators	YES
Best Boy Electrician	YES
Box Rentals	YES
Cable Package	YES
Electric Current Tie-Ins	YES
Electric Package	YES
Electricians	YES
Fringes	YES
Gaffer/Chief Lighting Technician	YES
Generator Operator/Assistants	YES

Generator Rentals	YES
Globes/Gels/Carbons	YES
Lamp Operators	YES
Purchases/Supplies	YES
Rigging Package YES	YES
Rigging/Striking Electricians	YES
Special Equipment Operator	YES
Specialty Lighting	YES
Stage Package	YES
Loss/Damages	NO

120-00 SET DRESSING

Box Rentals	YES
Buyers	YES
Fringes	YES
Leadperson	YES
Purchases/Supplies/Rentals	YES
Research	YES
Set Decorator	YES
Set Dressers	YES
Set Dressing Manufacturing/Labor	YES
Swing Gang/Additional Labor	YES
Loss/Damages	NO

Must be part of pre-production and not development.

121-00 ACTION PROPS

Assistant Propmaster/Labor	YES
Box Rentals	YES
Fringes	YES
Manufacturing Labor/Materials	YES
Propmaster	YES
Purchases/Supplies/Rentals	YES

122-00 PICTURE VEHICLES/ANIMALS

Additional Trainers/Handlers	YES
Aircraft/Helicopter Rentals	YES
Animal Purchases/Rentals	YES
Animal Transportation/Feeding/Stabling	YES
Box Rentals	YES
Fringes	YES
Head Wrangler/Assistants	YES
Marine Purchases/Rentals/Modifications	YES
Picture Car Coordinator	YES
Picture Car Drivers	YES
Picture Car Purchases/Rentals/Modifications	YES
Purchases/Supplies	YES
Ramrods	YES
Veterinarian	YES
Wild Animal Trainer/Handler	YES
Loss/Damages	NO

123-00 SPECIAL EFFECTS (SPFX)

Additional SPFX Labor	YES
Box Rentals	YES
Fringes	YES
Purchases/Supplies	YES
SPFX Assistants	YES
SPFX Coordinator	YES
SPFX Foreman	YES
SPFX Manufacturing	YES
SPFX Rigging/Striking	YES
Loss/Damages	NO

125-00 VISUAL /CREATURE/MECHANICAL EFFECTS (PRODUCTION)

Box Rentals	YES
CG Animation Rigging	YES

CG Modeling	YES	Must be part of pre-production and not development.
Compositing	YES	
Concept Design and Look Development	YES	Must be part of pre-production and not development.
Digital Matte Painting	YES	
Film Scanning/Data Capture/Transcoding	YES	
Fringes	YES	
FX Animation	YES	
Miniatures/Models Photography	YES	
Motion Capture Photography	YES	
Previsualization	YES	Must be part of pre-production and not development.
Purchases/Rentals	YES	
Rotoscoping/Paint	YES	
Set Survey Unit/3D Scanning	YES	
Software R&D and Tech Support	YES	
Stereoscopic Unit	YES	
Stop Motion & Animatronics Unit	YES	
Texturing/Lighting/Shading/Rendering	YES	
Tracking/Match Move	YES	
VFX Coordinator	YES	
VFX Data Wrangler	YES	
VFX Editor	YES	
VFX Physical Production Unit	YES	
VFX Producer	YES	
VFX Sterographer	YES	
Visual FX Supervisor	YES	
Wire/Rig Removal/Fix it Work	YES	
Loss/Damages	NO	

126-00 WARDROBE

Box Rentals	YES
Costume Designer/Assistant	YES
Costume Sketch Artist	YES
Costume Supervisor	YES

Costumers	YES
Expendable Purchases/Supplies	YES
Fringes	YES
Manufacturing Labor	YES
Outside Alterations	YES
Restocking Fee	YES
Seamstress/Tailor	YES
Wardrobe Assistants	YES
Wardrobe Cleaning/Drying/Dry Cleaning	YES
Wardrobe/Shop Rentals	YES
Washing Machine/Dryer	YES
Loss/Damages	NO

127-00 MAKEUP & HAIRDRESSING

Body Makeup Artists	YES
Box Rentals	YES
Fringes	YES
Hairstylists	YES
Key Hairstylists	YES
Key Makeup Artists	YES
Makeup Artists	YES
Prosthetic Makeup Artists	YES
Purchases/Supplies	YES
Wig Rentals	YES
Loss/Damages	NO

128-00 PRODUCTION SOUND

Additional Audio Crew	YES
Audio Playback Assistant	YES
Audio Playback Operator	YES
Boom Operator	YES
Box Rentals	YES
Cablepersons	YES

Fringes	YES
Mixer	YES
Purchases/Supplies	YES
Sound Package	YES
Special Boom Operator	YES
Loss/Damages	NO

129-00 LOCATIONS/SET/PRODUCTION OFFICE

Air Conditioning/Heating Rentals	YES
Box Rentals	YES
Catered/Production Meals/Labor	YES
Commercial/Private Shipping	YES
Fringes	YES
Location/Inconvenience Fee/Rentals	YES
Office Rentals/Expenses	YES
Office Supplies	YES
Parking	YES
Permits	YES
Police/Firemen	YES
Portable Restroom Facilities	YES
Production Office Rent	YES
Purchases/Rentals	YES
Scouting Labor/Expenses	YES
Security	YES
Shipping/Postage to/from the Production Office	YES
Stage Rental	YES
Stage Restoration	YES
Telephones	YES
Utilities/Waste Disposal	YES
Water	YES
Loss/Damages	NO

Generally allowed after production office opens. Also scouting expenses not to exceed 4 weeks before the production office opens is allowed.

130-00 TRAVEL & LIVING (Below the Line)

Airport Greeters	YES	
Commerical Airfare	YES	One round-trip flight between residence and Delaware.
Ground Transportation - Airport<-->Hotel/Set	YES	One round-trip between airport and hotel.
Ground Transportation - GA Residence<-->Airport	YES	One round-trip between airport and residence.
Ground Transportation - Hotel<-->Set	YES	
Housing - Hotels	YES	Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified). Limited to one room per person.
Housing - Private Residence	YES	Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified).
Luggage Fees	YES	
Per Diem	YES	Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified)
Private Jets	YES	
Rental Car	YES	Limited to one vehicle per personnel.
Travel Agency Fees	YES	
Cleaning of Private Residence	NO	
Reception Gifts	NO	
Studio Executives Airfare	NO	
Travel/Living Expenses for Non-Employees (i.e.nanny, spouse, childr	NO	

131-00 VIDEO TAPE/PLAYBACK

Box Rentals	YES
Cell Phone	YES
Fringes	YES
Miscellaneous Video Labor	YES
Playback Assistant	YES
Playback Operator	YES
Purchases/Supplies	YES

Technical Director	YES
Video Assist Operator	YES
Video Assist Package	YES
Video Transfers	YES
Loss/Damages	NO

132-00 TRANSPORTATION

Box Rentals	YES
Camera Cars/Cranes	YES
Drivers	YES
Fringes	YES
Gas/Oil	YES
Ground Transportation/Car Services/Taxis	YES
Honeywagon/Trailer Supplies	YES
Messengers	YES
Mileage Allowances	YES
Parking	YES
Production Trucks/Vehicles	YES
Purchases/Rentals	YES
Self-Drives	YES
Tolls/Road Permits/EZ Passes	YES
Transportation Coordinator	YES
Loss/Damage	NO
Parking Tickets	NO
Private Tour Bus/Driver/Mechanic	NO
Repairs/Maintenance/Car Wash	NO
Repairs/Maintenance/Car Wash (Production Vehicles Only)	YES

See Travel & Living category for clarification.

In-state mileage only (not to/from the home state)

133-00 PRODUCTION FILM & LAB

Dailies	YES
Develop	YES
Printing	YES
Rawstock	YES

Sound Transfers	YES	
Still Photo Stock/Developing	YES	For on-set photography, even if developed off-set.
Telecine	YES	

34-00 SECOND UNIT

All Categories	Same treatment as First Unit
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135-00 TESTS

All Categories	Same treatment as First Unit
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136-00 ADDITIONAL PRINCIPAL PHOTOGRAPHY

All Categories	Same treatment as First Unit
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137-00 AUDIENCE RELATIONS

Audience	YES
Bleachers/Drapes	YES
Food/Drink	YES
Fringes	YES
Talent	YES
Transportation	YES

138-00 FRINGES (Below the Line)

All Categories	YES
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POST-PRODUCTION (all work must be performed in Delaware on footage shot in Delaware)

200-00 EDITING & PROJECTION

Box Rentals	YES
Coding	YES
Coding Equipment	YES
Continuity Script	YES
Editorial Room Rentals	YES
Film Editor/Assistants	YES

Fringes	YES
Non Linear Editing Systems	YES
Post Coordinator	YES
Post Production Accountant	YES
Post Production Office Rental	YES
Post Production Supervisor	YES
Post Shipping/Messenger	YES
Purchases/Rentals	YES
Screenings	YES
Loss/Damage	NO

201-00 MUSIC

Box Rentals	YES
Fringes	YES
Music Edit Rooms/Equipment	YES
Music Editors	YES
Music Supervisor	YES
Purchases/Rentals	YES
Rental/Cartage	YES
Scoring Musicians	YES
Scoring Stage	YES
Songwriters/Composers	YES
Vocal Talent	YES
Clearances/Licensing/Rights	NO
Loss/Damage	NO

202-00 SOUND (Post-Production)

ADR Expenses (excluding talent)	YES
ADR Mixer and Stage	YES
Box Rentals	YES
Dolby Cards	YES
Final Dub	YES
Foley Stage and Expenses	YES

Fringes	YES
Premix	YES
Print Master	YES
Purchases/Rentals	YES
Sound Editors	YES
Sound Equipment/Room Rental	YES
Supervising Sound Editor	YES
Temp Dubs	YES
Transfer Costs (video/tape)	YES
License Fees (Dolby/DTS/SDDS)	NO
Loss/Damage	NO
Stock Sound Purchases	NO

203-00 POST-PRODUCTION FILM & LAB

Answer Prints	YES
Box Rentals	YES
Check Print	YES
Digital Intermediate Scanning/Color Correction	YES
Fringes	YES
Interpositive/Internegative	YES
Lab Special Handling/Overtime	YES
Master Positive YCM	YES
Negative Splicing	YES
On Line Editing	YES
Optical Sound Track	YES
Projection Master-YCM	YES
Reprints	YES
Stock Footage Elements/Expenses	YES
Stock Shots Labor	YES
Video Masters	YES
Loss/Damages	NO
Stock Footage Purchase/License Fees	NO

204-00 VISUAL EFFECTS (POST-PRODUCTION)

Archiving & Deliverables	YES
Box Rentals	YES
Compositing	YES
Data I/O	YES
Fringes	YES
Graphic Art/Animation	YES
Purchases/Rentals	YES
Rotoscoping & Paint	YES
Tracking & Match Move	YES
VFX Coordinator	YES
VFX Editor	YES
VFX Producer	YES
VFX Supervisor	YES
Wire/Rig Removal/Fix it Work	YES
Loss/Damage	NO

205-00 TITLES, OPTICALS, INSERTS

Inserts	YES
Main & End Titles	YES
Optical Development	YES
Optical Effects	YES
Title Engineer	YES
Copyright/Trademark	NO
MPAA Rating/Seal	NO

206-00 TRAVEL & LIVING (Post-Production)

Airport Greeters	YES	
Commercial Airfare	YES	One round-trip flight between residence and Delaware.
Ground Transportation - Airport<-->Hotel/Set	YES	One round-trip between airport and hotel.
Ground Transportation - DE Residence<-->Airport	YES	One round-trip between airport and residence.
Ground Transportation - Hotel<-->Set	YES	
Housing - Hotels	YES	Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's

			or the person's income in order to be qualified). Limited to one room per person.
Housing - Private Residence	YES		Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified).
Luggage Fees	YES		
Per Diem	YES		Up to the amount as set forth by the United States General Services Administration (any excess must be included in the loanout company's or the person's income in order to be qualified)
Private Jets	YES		
Rental Car	YES		Limited to one vehicle per personnel.
Travel Agency Fees	YES		
Cleaning of Private Residence	NO		
Reception Gifts	NO		
Studio Executives Airfare	NO		
Travel/Living Expenses for Non-Employees (i.e.nanny, spous	NO		

207-00 FRINGES (Post-Production)

All Categories	YES	Same treatment as Production
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OTHER

301-00 INSURANCE

Cast Insurance	YES	
Insurance Taxes	YES	Only if Delaware taxes.
Marine & Aircraft Insurance	YES	
Negatives Insurance	YES	
Deductible	NO	
E&O Insurance	NO	
Insurance Claims	NO	
Insurance Company Reimbursements	NO	Must offset losses incurred in Delaware.

302-00 PUBLICITY

Attendance at Premiere	NO	
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Entertainment	NO
Off-Set Publicity	NO
On-Set Publicity	NO

303-00 PRODUCT PLACEMENT

Product Placement Labor and Expenses	NO
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304-00 GENERAL EXPENSES

Alcohol	NO
Bank/Exchange Costs	NO
CPA Audit Fees	NO
Credit Card/Purchase Card Fees/Late Fees	NO
Financing Fees	NO
DE Audit Fee	NO
Gratuities	NO
Legal Fees	NO
Outside Bank Interest	NO
Professional Fees	NO
Studio Entertainment	NO
Work Order Transfers	NO
Wrap/Other Party	NO

305-00 FRINGES (Other)

All Categories	YES	Same treatment as Production
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306-00 COMPLETION BOND

Completion Bond	NO
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