



# MEDIA Credit Application

MEDIA Credit  
V3 11/2024

Applicant name  Date   
 Mailing address  FEIN   
 City  State  ZIP Code + 4   
 Contact Name  Contact Phone Number   
 Email

Name of Production   
 Type of Qualified Production   
 Amount of MEDIA Credit requested   
 Department of Commerce Application Submission Date  Production Number   
 Principal Photography Dates Beginning  Ending   
 MEDIA Credit Year

Mark if you are electing to combine tax years. If so, which tax years?

Submission Date of Submission of Costs

CPA  Montana License Number

Submission Date of CPA Report

Fee    If base investment is less than \$350,000        \$500  
       If base investment is \$350,000 or more        \$1,000  
       If applying for the postproduction credit        \$1,000

(Please mark the applicable fee)

Submission date of MEDIA Credit Application fee

The below contacts are authorized to discuss matters related to the MEDIA Credit Application

### Authorized Contact

Name	<input type="text"/>	Phone	<input type="text"/>
Email	<input type="text"/>		
Name	<input type="text"/>	Phone	<input type="text"/>
Email	<input type="text"/>		
Name	<input type="text"/>	Phone	<input type="text"/>
Email	<input type="text"/>		

Provide Fee with MEDIA Credit payment voucher available at [MTRRevenue.gov](http://MTRRevenue.gov).

Signature  Date

Under penalties of false swearing, I declare that the information provided above is accurate and that I am an employee of the production company above, or I have been assigned to perform services for the production company above.

**Questions?** Call us at (406) 444-6900, or Montana Relay at 711 for hearing impaired.

# MEDIA CREDIT APPLICATION INSTRUCTIONS

## Who is required to submit the media credit application?

The media credit applicant is the same person that has applied for the media credit with the Department of Commerce. For example, Production Company is a wholly-owned subsidiary of Parent. Production Company applied for the media credit with the Department of Commerce and is, therefore, responsible for submitting the media credit application with the Department of Revenue. The media credit would be issued to the Production Company.

## When do I submit the media credit application?

Submit the media credit application after you have completed principal photography, along with your CPA Report. This application must be submitted with your CPA Report.

## What are the different types of qualified productions?

Qualified productions include: film, video, digital projects, series for theaters, television, streaming pilots, movies and scripted shows made for television or streaming, televised commercial advertisements, music videos, corporate videos, industrial films, production for website creation, television specials, sports events, video games, interactive entertainment, pre-released interactive games, and sound recording projects used in a feature film, series, pilots, or movie for television.

Qualified productions do not include coverage of news, local interest programming, instructional videos, commercials distributed only on the internet, infomercials, solicitation based productions, nonscripted television programs, feature films consisting primarily of stock footage not originally recorded in Montana, or projects containing obscenity as defined in [45-8-201\(2\), MCA](#).

## What is the submission date of the Department of Commerce application?

The submission date of the Department of Commerce application is the date when both the application and application fee are submitted to the Department of Commerce. If the application fee is submitted after the application, the submission date is when the application fee is paid.

## What is the production number that is issued from the Department of Commerce?

The production number is included with the certification letter provided by the Montana Film Office, as part of its application process. The production number, for example, has the following alpha-numeric sequence: 20-PROD-90-001.

## What is the beginning and ending date of principal photography?

“Principal photography” means the time period the fundamental component of the project is materialized in Montana. The beginning date of principal photography is the starting date of shooting and the ending date of principal photography is when the production has completed wrap.

## What is the Media Credit Year?

The Media Credit Year is the first year the credit can be claimed or transferred. The applicable Media Credit Year of the media credit is the year the production company incurred its expenses related to the production. For example, if a production company incurs all of its expenses in the year 2022 and it submits the “Submission of Costs” within 60 days of principal photography, then the credit has a Media Credit Year of 2022. However, if the “Submission of Costs” is not submitted within 60 days of principal photography, then the credit has a Media Credit Year of 2023.

## What is the Media Credit Year if the production is filmed over several years?

If a production spans over multiple years, the applicable Media Credit Year for the production may vary. A production company has the option to submit media credit applications for each year, or it can submit one media credit application in the year principal photography is deemed complete. For example, Production Company begins filming in 2021 and ends filming in 2022. Production Company may submit two applications, for 2021 and 2022, and will receive credit for expenditures incurred in each of those years. Production Company would receive a certificate with a 2021 Media Credit Year and another certificate with a 2022 Media Credit Year.

Alternatively, Production Company may submit one media credit application for the year 2022 and will receive one certificate with a Media Credit Year of 2022.

## Are you electing to combine tax years and, if so, which tax years?

Productions that span more than one calendar year may elect to combine credit years into the most recent calendar year. For example, Production Company begins filming in November 2021 and ends filming in May 2022. Production Company may elect to treat all qualified expenses as part of a 2022 Media Credit Year application. Otherwise, Production Company would need to submit two applications, one for 2021 and another for 2022.

## **If I elect to combine tax years, how does that impact the requirement to add-back expenses when claiming the media credit?**

To claim the media credit, a production company must add-back expenses to the return on which it is claiming the media credit. For example, Production Company has elected to combine expenses from 2021 and 2022, as part of their 2022 application. Production Company must add-back all expenses from 2021 and 2022 on its 2022 Montana return to claim the media credit.

## **What is the “Submission of Costs” and what is the submission date?**

The “Submission of Costs” includes the media credit application fee and information used to substantiate the media credit. For example, it would include the following:

- Media credit spreadsheet provided by the Montana Department of Revenue
- General ledgers
- Invoices and purchase orders
- Earnings reports and payroll reports
- Check stubs
- Form Media-Comp for each employee and loan-out
- Loan-out withholding agreements
- Verification of loan-out withholding payments
- Other supporting documentation to substantiate qualification for the media credit

The submission date of the “Submission of Costs” is the date when both the media credit application fee has been paid and the supporting documentation has been uploaded to Montana’s File Transfer System. If the fee and supporting documentation are not provided concurrently, then the submission date occurs when supporting documentation is uploaded to Montana’s File Transfer System, or on the postmark date of the check, whichever is later.

## **Can I submit my “Submission of Costs” separately from this application?**

You may submit your “Submission of Costs” separately from this application. The “Submission of Costs” consists of both substantiating documentation for the media credit, and the media credit application fee. Each item may be submitted separately. For example, Production Company completes principal photography on July 15, 2022, and submits substantiating documentation for the credit as part of the “Submission of Costs” on September 10, 2022. Also, as part of its “Submission of Costs,” it pays its application fee on September 11, 2022. Production Company submits its CPA Report on April 10, 2023. Production Company’s “Submission of Costs” is deemed submitted on September 11, 2022, after payment of the application fee and the media credit application is deemed complete on April 10, 2023.

## **Who is the CPA?**

The CPA is the individual that provided the CPA Report as part of the media credit application. The CPA must be authorized to practice in Montana. You must provide the CPA’s Montana license number.

## **What is the submission date for the CPA Report?**

The submission date for the CPA Report is the date it is uploaded to Montana’s File Transfer System.

## **What is the application fee and how do I pay it?**

An application fee varies depending on the amount of the base investment. A base investment of less than \$350,000 requires a \$500 fee whereas a base investment of \$350,000 or more is \$1,000. For a postproduction company applying for the postproduction tax credit, the application fee is \$1,000. The fee can be submitted at any time but is required for an application to be considered complete. Please refer to the Media Credit Payment Voucher at [MTRevenue.gov](https://mtrevenue.gov) for instructions on submitting the fee. You may also visit the media credit homepage for instructions.

## **Is my media credit reserved with submission of this application?**

The media credit is reserved on a first-in-time basis when a complete media credit application is submitted. A complete application includes the “Submission of Costs” and the CPA Report. If, after review, the Department of Revenue determines that a complete application has been submitted, then the amount of credit requested will be reserved.

## **Who should I include as persons authorized to discuss matters related to the media credit application?**

Include all persons with authority to discuss any and all matters related to the media credit application. If there is insufficient space on the form, include additional persons as an attachment. If you need to make any modifications to this list, you will need to re-submit this form with the modifications. Re-submitting this form to include or remove additional persons does not result in a new media credit application.

## **Who should sign the media credit application?**

The individual signing the media credit application should have contractual authority to bind the production company into agreements, such as an officer, manager, or other personnel designated by the company.