



MEDIA Credit Submission of Costs

MC-SOC
V2 11/2024

| | | |
|--------------------|----------------------|-----------------|
| Applicant name | Date | M M D D Y Y Y Y |
| Mailing address | FEIN | |
| City | State | ZIP Code + 4 |
| Contact Name | Contact Phone Number | |
| Email | | |
| Name of Production | | |

Submission of Costs checklist. The following items must be submitted and completed with this form:

- Submission of Costs MEDIA Credit Spreadsheet
- Form MEDIA-Comps for every employee
- Earnings reports, payroll reports, check stubs, backup documentation
- Itemized reports/spreadsheets of expenditures in .xlsx format
- Itemized reports/spreadsheets of compensation in .xlsx format
- Loan-out agreements—if applicable
- Loan-out withholding—if applicable
- "Filmed in Montana" screen credit logo verification—if applicable
- Talent agreements
- Call sheets
- Department of Commerce Certification Approval Letter

Payment of MEDIA Credit Application Fee (see below)

| | | | |
|-----|---|--------------------------|---------|
| Fee | If base investment is less than \$350,000 | <input type="checkbox"/> | \$500 |
| | If base investment is \$350,000 or more | <input type="checkbox"/> | \$1,000 |
| | If applying for the postproduction credit | <input type="checkbox"/> | \$1,000 |

(Please mark the applicable fee)

Submit application fee with MEDIA Credit payment voucher available at MTRevenue.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 the hearing impaired.

MEDIA Credit Submission of Costs Instructions

What is the purpose of Form MEDIA Credit Submission of Costs (Form MC-SOC)?

Form MC-SOC is required as part of a complete MEDIA credit application. This form provides a checklist of the required information for a complete Submission of Costs on production expenditures and compensation claimed in connection with the MEDIA credit. Each item indicated on this application (e.g., MEDIA credit spreadsheet, Form MEDIA-Comps, application fee, etc.) must be submitted with this Form MC-SOC and the corresponding box checked. If an item is incomplete or is not submitted with this form, then the Form MC-SOC will be deemed incomplete and will require a new submission.

What is the due date of the Form MC-SOC?

A complete Form MC-SOC and its accompanying documentation must be submitted within 60 days after the end of principal photography for the production company to be eligible for credit starting in the year of production. If it is submitted more than 60 days after the end of principal photography, then the credit is available in the year following the year of production.

What is the Submission of Costs MEDIA Credit Spreadsheet?

The Submission of Costs MEDIA Credit Spreadsheet is provided to the production company by either the Department of Revenue or the Department of Commerce. The production company must report its total amount of expenditures and compensation on this spreadsheet and it must be filled out in its entirety. The Submission of Costs MEDIA credit spreadsheet includes instructions on the 'Instructions' tab.

What is the Form MEDIA-Comp?

Form MEDIA-Comp must be filled out for each person being claimed as part of the MEDIA credit. It requires certain information, such as residency status, loan-out information, and whether the person is above-the-line or below-the-line. If a Form MEDIA-Comp is not provided for each person or is incomplete, the credit will be adjusted.

Is there a required format for expenditures and compensation reports?

The accompanying expenditures and compensation reports must be provided in .xlsx format and reconcile with the amounts being claimed on the Submission of Costs MEDIA credit spreadsheet. You may provide additional information, such as earnings reports, general ledgers, and other substantiating documentation in whichever format you choose to support your application.

How should documentation substantiating expenditures be organized?

The documentation substantiating expenditures must be organized in a systematic manner that is separately grouped into the categories provided in the Submission

of Costs MEDIA Credit Spreadsheet (e.g., Production Expenses (A1), Production Expenses (A2), etc.). To be eligible for the credit, each expense must be separately itemized in .xlsx format with the amount, date of purchase, description of item, address of purchase, whether the items were purchased in an underserved area, and any other information needed to substantiate the purchase reported.

How should documentation substantiating compensation be organized?

The documentation substantiating compensation must be organized in a systematic manner. Compensation must be itemized per person in .xlsx format, which indicates all amounts of compensation claimed for the credit, such as: earnings, fringes, taxable per diem, taxable kit rentals, etc. (Non-taxable items, such as per diem, kit rentals, and mileage, must be reclassified and claimed as an expenditure.) The documentation should specify Montana sourcing and, if applicable, Montana withholding. You may also provide earnings reports, payroll summaries, and other relevant documentation to substantiate the credit. However, all of these items must reconcile with the amounts being claimed on the MEDIA credit spreadsheet.

How is loan-out withholding verified?

Loan-out withholding is submitted through Montana's TransAction Portal (TAP). Once withholding has been remitted, a history of payments can be downloaded from TAP, and provided with this form. Alternatively, you may submit a copy of the MEDIA credit loan-out reconciliation return available on TAP, including the allocation of withholding payments per loan-out company. If applicable, you may need to obtain these documents from your payroll company.

How do I verify the "Filmed in Montana" screen credit logo?

To verify the "Filmed in Montana" screen credit logo, you may provide a video of the end credits showing the placement and duration of the Montana screen credit logo or a PDF or Doc file of the end credit prep in post-production. In addition to the mockup of the credit for the initial verification, the department may request the full end credits at a later date.

How do I pay the MEDIA credit application fee?

The MEDIA credit application fee must be submitted with the MEDIA credit payment voucher located on the Montana Department of Revenue website at MTRRevenue.gov.

Administrative Rules of Montana (ARM) [42.4.3401](#), [42.4.3402](#), [42.4.3406](#), [42.4.3408](#), [42.4.3411](#), [42.4.3412](#), [42.4.3413](#), [42.4.3414](#), [42.4.3417](#), [42.4.3418](#), and [42.4.3419](#).

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