

APPLICABLE CREDIT FOR INDIVIDUAL SERVICES

**NM Refundable Film & Television Production Tax Credit 2016**

Eligible Productions: Commercial Audiovisual Projects intended for Commercial Exploitation and Exhibition (Public Consumption)

Applicable Credit % for Qualifying Expenditures	TV Series: Min. 6 episodes & 300k NM Budget (50k each)	Standalone TV Pilot Intended for NM Series	Other TV Series & Projects	Features	Features Utilizing Qualifying Prod. Facilities for Min. Days	Other Projects: Docs, Shorts, Games, Certain Mobile Apps & Commercials	Post Services
<b>Residents</b> (All positions)	30%	30%	25%	25%	30%	25%	25%
<b>Nonresident ATL*</b> Off-Camera	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Nonresident Performing Artists**</b> (Actors/Stunts) Directly Hired or Loan Outs	25%; or 30% with two or more series in a tax year (applies to both/all)	25%	25%	25%	25%	25%	n/a
<b>Nonresident Crew***</b> Limited # of Direct Hires Allowed Based on Total NM Budget	15%	15%	15%	15%	15%	15%	(25%)
<b>Extras/Background</b> as Residents	30%	30%	25%	25%	25%	25%	n/a

\* The only exception is per diem and allowances which would qualify at 25%.

\*\* 4.9% withholding req.; Loan Outs subject to 5.125% GRT

\*\*\* If Per Diem and Allowances are paid through the check of the Individual who is permitted as a Nonresident Crew Exception, the applicable credit is 15%. Otherwise it is 25-30% based on the project type.