

**NM FILM PRODUCTION PRE-PRODUCTION MEETING AGENDA**

***<<New Mexico continues to offer one of the most competitive incentives package in the industry which includes a 25% or 30% Refundable Film Production Tax Credit and the Film Crew Advancement Program. An additional 5% can also apply to qualifying productions (in particular situations)>>***

***Completed before the pre-production meeting:***

1. Registration Form: This form is required for all qualifying incentive program projects. This form will also be used to cross-reference information needed for the Certification Letter. **It is required that a production submits this form electronically at least 30 business days before principal photography begins.**
2. Certification Letter: NMFO will email the production an approval letter stating the approved refundable tax credit amount, determination if a CPA audit is needed and the fiscal year the tax credit is to be submitted / completed. **The certification letter will be sent within 5 business days of receiving the registration form.** This letter is required to receive the refundable tax credit.
3. Tax Information Authorization (TIA) Form: The purpose of the TIA form allows NMEDD and NMFO to review production companies tax information in order to track the effectiveness of the refundable tax credit program and ensure that payment is accurate and made in a timely matter.
4. Production Budget Top Sheet: Spreadsheet of production expenditures. This document will be used to cross-reference the NM budget top sheet needed for the Certification Letter.
5. TRD Registration Form: One page registration that allows TRD to set up your account with them before production begins.

***NMFO Agenda Items:***

Is the production…

* + a “New Mexico Film Partner”? Definition of a “New Mexico Film Partner” – “…. means a film production company that has made a commitment to produce films or commercial audiovisual products in New Mexico and has purchased or executed a ten-year contract to lease a qualified production facility.”
	+ Planning on shooting in a rural area? If so they would be eligible for an Extra 5%: Rural (located at least 60 miles of the exterior boundaries of Bernalillo and Santa Fe counties), on productions shooting in these areas for all direct expenditures while they are there.
	+ Going to need Non-Resident Crew? (NRCE) Worksheet and “Giveback” opportunities explained: The NRCE establishes a flat 15% credit on specified nonresident \*industry crew (for wages) per 15% of the NM total BTL budget (20% allowed [to expand budget] when due diligence can be proven/NMFO director approval needed) .
	+ Ready to send Press Release Questions?: an approved press release must be released from NMFO rochelle@nmfilm.com before principal photography begins.
	+ Going to participate in the [Film Crew Advancement Program (FCAP)?:](https://nmfilm.com/crew-training-programs/#1538593831513-1dfaf6ba-d5cf) Phase I for FCAP must be completed through the online portal before principal photography begins. Please send the a federal W-9 form to rochelle@nmfilm.com as soon as possible.

***Other important information:***

* + End Credit Logo requirements: A state logo is required for long-form narrative features and for each television episode participating in the NM Film Tax Credit. The logo must appear with other logos after the end crawl.

The logo must be the approximate same size and resolution of other logos at the end of the crawl. Any changes to the appearance of the logo (e.g. color, shape, etc.) must be approved by the Director of the Film Office. In addition to the logo, there must be a written acknowledgement (required for all projects). Accepted examples are as follows: “Filmed on Location in the State of New Mexico” or “Thank You to the State of New Mexico,” which may be listed under a “Special Thanks” or equivalent category.

* + - Click here for logos Drop Box: <https://www.dropbox.com/sh/11aoqyyd29zoom3/AABmkz4hBExHoQVrYMQJMjIZa?oref=e&n=454774423>
	+ Unions:
		- IATSE Local 480: Liz Pecos - lizpecos@iatselocal480.com
		- Teamsters Local 492: Melissa Malcolm - mmalcom@teamsters492.org
		- IATSE Local 600: Patrick Delaney - pdelaney@icg600.com
		- DGA: Jill King - Jking@dga.org
	+ [Child Labor Law:](https://www.dws.state.nm.us/Labor-Relations/Labor-Information/Child-Labor) Children in New Mexico may be employed by production companies under special guidelines. It is the responsibility of the employer to obtain a child performer pre-authorization certificate before employment begins. The employer must be able to provide a copy at the work site when requested to do so. For questions please contact Linda M. Coronado-Arvizo: Direct: 505-841-4406; Cell: 505-589-8242 or
	+ [NMFO online industry directory:](https://nm.reel-scout.com/crew_login.aspx)  NMFO has an extensive on-line industry directory of film friendly vendors and NM crew: visit [www.nmfilm.com](http://www.nmfilm.com).
	+ Outsourcing out-of-state goods or equipment: Productions can use a production service request form to outsource goods or equipment when the goods or services cannot be procured or created in NM. The Senior Manager of Production will determine if reasonable efforts were made by the Production to contract specialized vendors with “like” inventory to outsource goods or equipment. This form must be complete before purchases are made. [lisan.lucas@nmfilm.com](lisan.lucas%40nmfilm.com)
	+ Best Practices document (when filming in New Mexico) link COMING SOON
	+ [State Buildings:](https://nmfilm.com/permits-and-procedures/#1537218944318-6e1f0acd-70ed) The New Mexico Film Office facilitates location use of many state buildings and properties throughout New Mexico that are not subject to location fees. These properties house several different state agencies that are all managed by the Facilities Management Division of General Services Department (GSD). Certain restrictions apply, and in some instances, security and personnel fees may be required.
	+ [Statewide Liaisons:](http://nmfilm.com/joining-the-network/) Throughout the State, the New Mexico Film Office (NMFO) works with many individuals with local knowledge and relationships who assist with a variety of industry activities. These activities may include searching for local filming locations (scouting), relaying location information, submitting location photographs, collecting statistics, securing permits and facilitating production and community relations: visit <https://nmfilm.com/joining-the-network/> for contact information.
	+ Linda.Coronado-Arvi@state.nm.us at the New Mexico Department of Workforce Solutions.
	+ Stats Form: Must be completed entirely at Production Wrap and will be sent back to the production if not complete.
	+ Timeline of Tax Credit Application:
		- Upon the last qualifying expenditure within the filing entity’s taxable year, the production company must submit the film tax credit application (*RPD-41381*), copy of registration form (please include any revised registration forms), CPA audit if needed, approved NRCE spreadsheet and any outsourcing vendor forms (if used) to the NMFO Controller *leslie.fleming-mitchell@nmfilm.com* as well as:
		- Email all financial obligations to local vendors and crew have been met
		- Email the final vendor list
		- Email the post-accounting contact information (name, email and phone)
		- Email completed stats form (in excel format)
		- Email the NMFO Controller once all of these items are complete NMFO will create the TRD tax credit application memo and email to TRD.
		- Once TRD receives the memo from NMFO they will have up to 180 days to review and audit the information.

***NM Taxation and Revenue Department (NMTRD)/Audit Compliance Division (ACD) Items:***

* + The New Mexico Taxation and Revenue Department / ACD will cover “direct production expenditures” per Section 7-2F-2.1 (A) (1) NMSA 1978 which defines “direct production expenditure” as……” a transaction that is subject to taxation in New Mexico….” Other topics ACD will cover include: vendors, allowable limits, CPA audits, Declaration of Residency’s, Super Loan Outs and more.
	+ Timeline for Credit: TRD has up to 180 days from the date of the tax credit memo received from the NMFO. Once ACD has competed the review; the production can submit the credit refund to RPD.
	+ The production must fill out the Film Tax Credit application form [RPD-41381](http://www.tax.newmexico.gov/Tax-Professionals/film-production-tax-credit.aspx).
	+ For a list detailed agenda of qualifying expenditure, forms and other topics click here: <http://www.tax.newmexico.gov/Tax-Professionals/film-production-tax-credit.aspx>

***NM Taxation and Revenue Department Revenue Processing Department (RPD) Items:***

* + Once ACD has completed the review ACD will send the tax credit application to RPD.
	+ The Production must file for the film credit refund form [RPD 41228](http://www.tax.newmexico.gov/Tax-Professionals/film-production-tax-credit.aspx). the NM Income Tax Return to be filed by the same Production Company names on the Film Credit Application.
	+ Please note e-filling will process your return faster. Click here to start the process: <http://tax.newmexico.gov/online-services/>

***Contact Information:***

***Film Office:***

*Todd Christensen, Director: 505-476-5656;* *todd.christensen@nmfilm.com*

*Leslie Fleming-Mitchell, Production and Incentives Controller: 505-476-5605;* *leslie.fleming-mitchell@nmfilm.com*

*\*contact for preliminary questions regarding the process for applying for the tax credit, registration forms, stat forms, tax application prep to TRD after wrap*

 *Rochelle Bussey, Sr. Manager: 505-476-5604;* *rochelle@nmfilm.com*

*\*contact for press releases and FCAP*

*Lisa Lucas, Sr. Manager of Production: 505-476-5612;* *lisan.lucas@nmfim.com*

*\*contact for how the Incentive Process works in NM and general filming and production questions in NM, NRCE give back, Production Services requests, statistics*

 *Don Gray, Contract Locations Coordinator: 505-476-5603;* *don@nmfilm.com*

*\*location packages*

*Barbara Kerford, State Outreach Coordinator: 505-476-5671;* *barbaraa.kerford@nmfilm.com*

*\*contact for NRCE giveback, NMFO interns, workshops, panels, social media, podcasts*

 *Film Office Administrator (TBD): 505-476-5600;* *info@nmfilm.com*

*\*contact for general NMFO information, filming at state buildings*

***NMTRD ACD team:****TRD-FilmCredit@state.nm.us*

*\*Contact ACD for questions related what expenditures qualify, vendor checks, residency questions and the RPD-41381 form*

***NMTRD RPD team:****businesscredit.mgr@state.nm.us* *or 505-827-0792*

*\*Contact RPD for questions relating to the RPD-41228 form, filing your tax form and questions about payout. Please note e-filling will process your return faster. Click here to start the process:* <http://tax.newmexico.gov/online-services/>