



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).

Must be completed before the pre-production meeting:

1. **Project 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. **TRD Business Tax Registration Form:** As of 7/1/19, TRD is in the process of making a simplified registration form for individuals who need to create a profile in the TRD system with the production company's FEIN#. Until that form is created they are using their Business Registration Update (BTRU) form to register productions. Taxpayers need to fill out Boxes 2,3,4,7,12 (mark Other), 13 (write Film Production), 20, 21. In box 20, (fill out the owners, presidents, VPs, Treasurers) of the production company. SSN's are required for individuals. The owner of the company or any of the people listed in box 20 need to sign the form. If the production has more people you want to give access to, you may attach a document to the BTRU with all the information for each person listed in Box 20.
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. **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. Once a certification letter has been issued NMFO will set up a pre-production meeting.

NMFO Agenda Items:

- Project Registration Form and Certification Letter Review
- 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."

- Additional 5% Credit Eligibility?
 - NM QUALIFIED PRODUCTION FACILITY (Yes or No):
 - STAND-ALONE PILOT - intended for series television in New Mexico or on series television productions intended for commercial distribution with an order for at least six episodes in a single season; provided that the New Mexico budget for each of those six episodes is fifty thousand dollars or more; (Yes or No):
 - RURAL - work, services or items provided on location for a production of a film or commercial audiovisual product that is located in New Mexico but at least 60 miles outside of the exterior boundaries of Santa Fe and Bernalillo counties (click below for Rural Credit Map); (Yes or No):
 - ◆ [Map](#)
- NRCE / "Giveback" opportunities: The NRCE establishes a flat 15% credit on specified nonresident *industry crew (for wages) per 15% of the NM total BTL budget (up to 20% may be requested to the NMFO director (approval required)).
- Press Release: an approved press release must be released from NMFO before principal photography begins.
- Film Crew Advancement Program (FCAP): This program serves as an incentive for participating companies to provide job opportunities to New Mexico residents who are ready to move up within their department or are adding a new skill set. Phase I for FCAP must be completed through the online portal before principal photography begins. Please send the federal W-9 form to [Rochelle Bussey](#) as soon as possible.
- End Credit: Per SB 2 - page 42 and page 43: Section 7-H: A production for which the new film production tax credit is claimed pursuant to Paragraph (1) of Subsection B of this section shall contain an acknowledgment to the state of New Mexico. Unless otherwise agreed upon in writing by the film production company and the division, the acknowledgment shall be in the end screen credits that the production was filmed in New Mexico and a three-second static or animated state logo provided by the division shall be included and embedded in the following: (1) end screen credits before the below-the-line crew crawl for the life of the project of long-form narrative film productions; and (2) body of the program for the life of television episodes, the placement of which shall be: (a) in the opening sequence; (b) as a bumper into or out of a commercial break; or (c) in a prominent position in each single project's end credits with no less than a half screen exposure, but not covering content."
 - [CLICK HERE](#) for NMFO logo
 - 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,".
 - Requests to use an alternative must be submitted to [Rochelle Bussey](#) in writing.
- Stats Form: Must be completed entirely at production wrap and will be sent back to the production if not complete.

Other important information:

- Child Labor Law: 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-Arviso](#): Direct: 505-841-4406 or Cell: 505-589-8242
- Locations and permits: Search 60,000 photographs of over 8,000 locations in New Mexico by using our online database and view information on permits.

- [NMFO online industry directory](#): NMFO has an extensive on-line industry directory of film friendly vendors and NM crew.
- [State Buildings](#): 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](#): Throughout the State, the 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.
- [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

Contact Information:

Film Office

[Todd Christensen](#), Director: 505-476-5656

[Carrie Wells](#): Acting Deputy Directory: 505-827-0309

**contact for questions regarding the process for applying for the tax credit, registration forms, stat forms*

[Rochelle Bussey](#), Sr. Manager: 505-476-5604

**contact for press releases, end credit, NRCE giveback options, State Buildings and FCAP*

Incentive Email: nm.film@nmfilm.com

New Mexico Taxation and Revenue Department – Film Credit Unit

NMTRD ACD team: TRD-FilmCredit@state.nm.us or 505-795-1735

**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-filing will process your return faster. Click here to start the process:

<http://tax.newmexico.gov/online-services/>