



Film Production Credit
Submission of Costs—End of Principal Photography
 15-31-901 through 15-31-911, MCA

Name (as it appears on your tax return) _____

Your Social Security Number or Federal Employer Identification Number _____

Film Certification Number issued by the Montana Department of Commerce _____

Complete a separate Form FPC-PP for each certified production

Complete Form FPC-PP and submit it to the Montana Department of Revenue, P.O. Box 5805, Helena, MT 59604-5805 within 60 days of completing your principal photography. "Principal photography" means the filming of major and significant portions of a film production that involves the main/lead actors/actresses.

Schedule I, Employment Production Credit

If you have more than 12 residents of Montana participating in a qualified production, you may substitute Form FPC-PP, Schedule I with a schedule formatted similar to FPC-PP, Schedule I. Your credit will be determined and applied to your tax liability or refunded to you upon completion of Montana Form FPC and payment of your application fee.

See the instructions on Form FPC, Schedule I, Employment Production Credit for a description of qualified employment and how to complete this schedule.

	Column A	Column B	Column C
	Enter in Column A the names of all residents of Montana who are participating as a cast or crew member in the production. (Include in Column A only Montana residents. You will report your nonresidents at the time you complete Form FPC.) Enter the names alphabetically by last name.	Enter the participants' Social Security Numbers in Column B.	Enter in Column C the total amount of compensation paid during your tax year to each Montana resident listed in Column A.
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13.	Add the amounts in Column C and enter the results here. This is the amount of compensation paid to Montana residents at the completion of principal photography. Please transfer this total to Schedule I, line 1, when applying for the film production credit.		

Schedule II, Qualified Expenditures

If you have more than 22 qualified expenditures, you may substitute Form FPC-PP, Schedule II with a schedule formatted similar to Form FPC-PP, Schedule II. Your credit will be determined and applied to your tax liability or refunded to you upon completion of Montana Form FPC and payment of your application fee. See the instructions on Form FPC, Schedule II, Qualified Expenditures for a description of qualified expenditures and how to complete this schedule.

	Column A	Column B	Column C	Column D
	Enter in Column A the name of the business or individual to which a qualified expenditure was made.	Enter in Column B a brief description of the qualified expenditure (i.e. lumber, lodging, meals, maintenance, etc.).	Enter in Column C the date of the qualified expenditure	Enter in Column D the total amount of the qualified expenditure.
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23.	Add the amounts in Column D and enter the result here. This is the amount of your qualified expenditures in Montana at the completion of principal photography. Please transfer this total to Form FPC, Schedule II, line 1 when applying for the film production credit.....			