



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.
- ▶ Send your completed Form FPC-PP 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 10 residents of Montana participating in a qualified production, you may use a document formatted similar to Schedule I as a substitute for 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	Column D	Column E
	Enter the names alphabetically, by last name, of all Montana residents who are participating as a cast or crew member in the production.	Enter the participant's Social Security Number.	Declaration of residency (Form FPC-RD) on file? Check "yes" or "no."	Enter the total amount of compensation paid during your production to each resident listed in Column A.	If the participant is a Montana resident and you have checked Column C, enter the first \$50,000 or less of actual compensation paid to each Montana resident. (Do not enter an amount in Column E if the participant is not a Montana resident.)
1.			<input type="checkbox"/> yes <input type="checkbox"/> no		
2.			<input type="checkbox"/> yes <input type="checkbox"/> no		
3.			<input type="checkbox"/> yes <input type="checkbox"/> no		
4.			<input type="checkbox"/> yes <input type="checkbox"/> no		
5.			<input type="checkbox"/> yes <input type="checkbox"/> no		
6.			<input type="checkbox"/> yes <input type="checkbox"/> no		
7.			<input type="checkbox"/> yes <input type="checkbox"/> no		
8.			<input type="checkbox"/> yes <input type="checkbox"/> no		
9.			<input type="checkbox"/> yes <input type="checkbox"/> no		
10.			<input type="checkbox"/> yes <input type="checkbox"/> no		
11.	Add the amounts in Column E 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 Form FPC, Schedule I, line 1, when applying for the film production credit. 11.				

Schedule II, Qualified Expenditures

If you have more than 22 qualified expenditures, you may use a document formatted similar to Schedule II as a substitute for 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 the name of the business or individual to which a qualified expenditure was made.	Enter a brief description of the qualified expenditure (i.e. lumber, lodging, meals, maintenance, etc.).	Enter the date of the qualified expenditure	Enter 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 I when applying for the film production credit..... 23.			

Questions? Call toll free (866) 859-2254 (in Helena, 444-6900).