

South Carolina CHART OF ACCOUNTS
Qualifying and Non-qualifying Accounts

Films/Movies of the Week/Mini-Series

The chart below is intended as a helpful guide, and not an exact list of what are considered Qualified Expenditures. Qualified Expenditures are for pre-production, production, and post-production - not for development, marketing, publicity, or distribution. Any expenditures prior to issuance of the certification letter are not qualified expenditures. Unless otherwise noted, a "YES" is for in state vendors or crew. Other non qualified vendors are 25% . All actors, stunts, and crew qualify for a 20 per cent rebate to the production company (there is a 1 million dollar cap on salaries). SC residents qualify at a 25% rebate.

Account #	Description	Qualified	Comments
101-00	STORY & RIGHTS		
101-01	Story Rights - Purchase	NO	
101-02	Acquisition Expenses	NO	
101-99	Fringe Benefits	NO	
102-00	WRITING		
102-01	Writers	YES	if writing during physical production
102-03	Editor and Consultants	NO	
102-05	Research	NO	
102-06	Script Timing	YES	if writing during physical production
102-07	Secretaries	YES	during physical production
102-08	Script Duplication	YES	
102-18	Script Clearance Research	YES	during physical production
102-40	Materials & Supplies	YES	
102-45	Box Rentals	NO	resident only
102-47	Car Allowances	YES	
102-50	Rentals	YES	
102-80	Writer Entertainment & Meals	YES	
102-99	Fringe Benefits	NO	
104-00	PRODUCER & STAFF		
104-01	Producer	YES	
104-02	Executive Producer	YES	
104-03	Line Producer	YES	
104-04	Associate Producers	YES	
104-07	Producer Secretaries	YES	
104-08	Producer Assistants	YES	
104-40	Purchases and Supplies	YES	
104-45	Box Rentals	NO	resident only
104-47	Car Allowances	YES	
104-50	Rentals	YES	
104-80	Producer Entertainment and Meals	YES	
104-90	Producer Overhead Charge	NO	
104-95	Wrap Party/Crew & Cast Gifts	NO	
104-99	Fringe Benefits	NO	

Account #	Description	Qualified	Comments
105-00	DIRECTOR & STAFF		
105-01	Director	YES	
105-02	Second Unit Director	YES	If working in SC
105-03	Dialogue Coach	YES	
105-04	Choreographer	YES	
105-05	Technical Advisor	YES	
105-07	Director's Secretary	YES	
105-08	Director's Assistant	YES	
105-40	Purchases and Supplies	YES	
105-45	Box Rentals	NO	yes if resident
105-47	Car Allowances	YES	
105-50	Rentals	YES	
105-60	Miscellaneous Director's Costs	YES	
105-80	Directors' Entertainment and Meals	YES	
105-99	Fringe Benefits	NO	
106-00	PRINCIPAL CAST		
106-01	Principal Cast/Voices	YES	If recorded in SC
106-15	Teacher/Welfare Worker	YES	
106-20	Casting Director	YES	
106-21	Casting Assistants	YES	
106-40	Purchases and Supplies	YES	
106-45	Teachers' Box Rental	NO	yes if resident
106-47	SAG Mileage Allowance	YES	
106-50	Rentals	YES	
106-60	Principal Cast Expenses	YES	Itemized with proof of payment by prod co.
106-65	Principal Cast Gifts	NO	
106-80	Principal Cast Entertainment and Meals	YES	
106-99	Fringe Benefits	NO	
107-00	SUPPORTING CAST		
107-01	Supporting Cast/Day Players	YES	
107-40	Purchases and Supplies	YES	
107-47	SAG Mileage Allowance	YES	
107-50	Rentals	YES	
107-63	Looping Group	YES	If recorded in SC
107-64	Supporting Cast Gifts	NO	
108-00	STUNTS		
108-01	Stunt Coordinator	YES	
108-02	Stunt Performers	YES	
108-03	Stunt Riggers/Safeties	YES	
108-09	Overtime	YES	
108-10	Stunt Adjustments	YES	
108-40	Stunt Equipment/Rigging Supplies	YES	
108-42	Stunt Equipment/Rigging Rentals	YES	
108-47	SAG Mileage Allowance	YES	
108-99	Fringe Benefits	NO	

Account #	Description	Qualified	Comments
109-00	REHEARSALS		
109-01	Non-Cast Readers	YES	
109-15	Cast "Models"	YES	
109-40	Purchases and Supplies	YES	
109-47	SAG Mileage Allowance	YES	
109-50	Rentals	YES	
109-99	Fringe Benefits	NO	
110-00	ABOVE-THE-LINE TRAVEL & LIVING		
110-02	Writer/Staff Travel and Living	YES	To and from SC if arranged through a SC travel agent
110-04	Producer/Staff Travel and Living	YES	
110-05	Director/Staff Travel and Living	YES	
110-06	Principal Staff Travel and Living	YES	
110-07	Supporting Cast Travel and Living	YES	
110-08	Stunts Travel and Living	YES	
110-09	Rehearsal Travel and Living	YES	
110-99	Fringe Benefits	NO	
PRODUCTION			
111-00	EXTRAS		
111-01	Guild Extras	YES	
111-02	Waiver/Non-Union Extras	YES	
111-03	Stand-Ins	YES	
111-04	Special Ability Extras	YES	Incl. singers & choir, sideline musicians, dancers
111-05	SAG Adjustments	YES	
111-06	Pre-Production Interviews and Fittings	YES	
111-15	Teachers/Welfare Workers	YES	
111-20	Extras Casting Director	YES	
111-21	Extras Casting Assistant	YES	
111-40	Purchases and Supplies	YES	
111-45	Teachers Box Rentals	NO	yes if resident
111-47	Car Allowances	YES	
111-50	Extras Casting Rentals	YES	
111-99	Fringe Benefits	NO	
112-00	PRODUCTION STAFF		
112-01	Production Manager	YES	
112-02	First Assistant Director	YES	
112-03	Key Second Assistant Director	YES	
112-04	Other Second AD's and Trainees	YES	
112-05	Production Supervisor	YES	
112-06	Script Supervisor	YES	
112-07	Production Coordinator	YES	
112-08	Assistant Production Coordinator	YES	
112-09	Production Secretaries	YES	
112-10	Technical Advisor/Consultants/Interpreter	YES	
112-11	Production Assistants	YES	
112-12	Location Manager	YES	
112-13	Assistant Location Manager	YES	
112-14	Location Scouts	YES	
112-16	Production Accountant	YES	

Account #	Description	Qualified	Comments
112-00	PRODUCTION STAFF (Cont.)		
112-19	Assistant Production Accountants	YES	
112-20	Construction Accountant	YES	
112-21	Payroll Accountant	YES	
112-35	Miscellaneous Prep/Board/Budget	YES	after issuance of Credit Allocation Letter
112-40	Purchases and Supplies	YES	
112-45	Box Rentals	YES	only resident SC
112-47	Car Allowances	YES	
112-50	Rentals	YES	
112-99	Fringe Benefits	NO	See Account #183-00
114-00	ART DEPARTMENT		
114-01	Production Designer	YES	
114-02	Art Director	YES	
114-03	Assistant Art Director	YES	
114-04	Set Designers	YES	
114-05	Sketch/Storyboard Artists	YES	
114-06	Set Model Builders	YES	
114-07	Art Department Coordinator	YES	
114-08	Other Art Department Labor	YES	
114-11	Construction Coordinator	YES	
114-12	Construction Carpentry Foreman	YES	
114-13	Construction Paint Foreman	YES	
114-14	Grip/Labor Foreman	YES	
114-15	Construction First Aid	YES	
114-40	Purchases and Supplies	YES	
114-45	Box Rentals	YES	
114-47	Car Allowances	YES	
114-50	Rentals	YES	
114-60	Loss and Damages	YES	
114-70	Blue Printing	YES	
114-71	Stock Units/Backings	YES	
114-72	Processing	YES	
114-73	Research Materials	YES	
114-99	Fringe Benefits	NO	See Account #183-00
115-00	SET CONSTRUCTION		
115-01	Set Construction Labor	YES	after film incentive agreement letter date
115-02	Set Construction Materials Purchase & Rental	YES	
115-03	Set Striking Labor	YES	
115-04	Set Striking Materials Purchase and Rental	YES	
115-10	Fold and Hold Sets	YES	
115-45	Box Rentals	YES	
115-70	Mill Costs	YES	
115-83	Strike - General	YES	
115-85	Miscellaneous Set Labor	YES	
115-86	Lighting Platforms	YES	
115-89	Rentals	YES	
115-90	Backings Rental/Purchase	YES	
115-92	General Start-Up Expenses	YES	
115-93	Scaffolding Rentals	YES	
115-94	Greens	YES	
115-95	Trash Disposal	YES	
115-99	Fringe Benefits	NO	See Account #183-00

Account #	Description	Qualified	Comments
116-00	GRIP/SET OPERATIONS		
116-01	Key Grip	YES	
116-02	Best Boy Grip	YES	
116-03	Company Grips	YES	
116-04	Dolly Grips	YES	
116-05	Crane Grips	YES	
116-07	Additional Grip Labor	YES	
116-08	Rigging and Striking Grips	YES	
116-09	Stand By Painters	YES	
116-10	Greensperson	YES	
116-11	Craft Service	YES	
116-12	Stand By Carpenters	YES	
116-15	Set First Aid	YES	
116-17	Set Watchperson/Fireman	YES	
116-40	Purchases and Supplies	YES	
116-45	Box Rentals	NO	SC residents yes
116-47	Car Allowances	YES	
116-50	Rentals	YES	
116-51	Grip Package	YES	
116-52	Additional Equipment	YES	
116-60	Loss and Damages	YES	
116-99	Fringe Benefits	NO	
118-00	CAMERA		
118-01	Director of Photography	YES	
118-02	Camera Operator	YES	
118-03	First Assistant Cameraperson	YES	
118-04	Second Assistant Cameraperson	YES	
118-05	Loaders	YES	
118-06	Still Photographer & Box	YES	
118-07	Additional Camera Crew	YES	
118-08	Steadicam Operator	YES	
118-09	Steadicam Assistant	YES	
118-40	Purchases and Supplies	YES	
118-45	Box Rentals	NO	SC residents yes
118-47	Car Allowances	YES	
118-50	Rentals	YES	
118-51	Camera Package	YES	No SC vendors. Qualifies at 25% not 30%
118-60	Loss and Damages	YES	
118-99	Fringe Benefits	NO	
119-00	PRODUCTION SOUND		
119-01	Mixer	YES	
119-02	Boom Operator	YES	
119-03	Cablepersons	YES	
119-04	Special Boom Operator	YES	
119-05	Audio Playback Operator	YES	
119-06	Audio Playback Assistant	YES	
119-07	Additional Audio Crew	YES	
119-40	Purchases and Supplies	YES	
119-45	Box Rentals	NO	SC residents yes

Account #	Description	Qualified	Comments
119-00	PRODUCTION SOUND (Cont.)		
119-47	Car Allowances	YES	
119-50	Rentals	YES	
119-51	Walkie Talkies	YES	
119-52	Sound Package	YES	
119-60	Loss and Damages	YES	
119-99	Fringe Benefits	NO	
120-00	ELECTRICAL/SET LIGHTING		
120-01	Gaffer/Chief Lighting Technician	YES	
120-02	Best Boy Electrician	YES	
120-03	Lamp Operators	YES	
120-04	Generator Operator and Assistants	YES	
120-05	Electrician	YES	
120-07	Additional Lamp Operators	YES	
120-08	Rigging and Striking Electricians	YES	
120-09	Special Equipment Operator	YES	
120-12	Electric Current Tie-Ins	YES	
120-13	Current	YES	
120-40	Purchases and Supplies	YES	
120-41	Globes, Gels and Carbons	YES	
120-45	Box Rentals	NO	Yes if SC resident
120-47	Car Allowances	YES	
120-50	Rentals	YES	
120-51	Electric Package	YES	
120-52	Stage Package	YES	
120-53	Rigging Package	YES	
120-54	Specialty Lighting	YES	
120-55	Generator Rentals	YES	
120-56	Cable Package	YES	
120-60	Loss and Damages	YES	
120-99	Fringe Benefits	NO	
121-00	SPECIAL EFFECTS		
121-01	SPFX Coordinator	YES	
121-02	SPFX Foreman	YES	
121-03	SPFX Assistants	YES	
121-07	Additional SPFX Labor	YES	
121-08	SPFX Rigging and Striking	YES	
121-09	SPFX Manufacturing - Labor and Materials	YES	
121-40	Purchases and Supplies	YES	
121-45	Box Rentals	NO	Yes if SC resident
121-47	Car Allowances	YES	
121-50	Rentals	YES	
121-60	Loss and Damages	YES	
121-99	Fringe Benefits	NO	

Account #	Description	Qualified	Comments
122-00	CREATURE/MECHANICAL EFFECTS		
122-01	C/M Effects Coordinator	YES	
122-02	C/M Effects Foreman	YES	
122-03	C/M Effects Assistants	YES	
122-07	Additional C/M Effects Labor	YES	
122-08	C/M Rigging and Striking	YES	
122-09	C/M Manufacturing - Labor and Materials	YES	
122-40	Purchases and Supplies	YES	
122-45	Box Rentals	NO	
122-47	Car Allowances	YES	
122-50	Rentals	YES	
122-60	Loss and Damages	YES	
122-99	Fringe Benefits	NO	
123-00	SET DRESSING		
123-01	Set Decorator	YES	
123-02	On Set Dressers	YES	
123-03	Leadman	YES	
123-04	Buyers	YES	
123-05	Swing Gang	YES	
123-06	Additional Swing Labor	YES	
123-09	Set Dressing Manufacturing/Labor	YES	
123-10	Electrical Fixture Manufacturing/Labor	YES	
123-40	Purchases and Supplies	YES	
123-41	Drapery/Carpet	YES	
123-45	Box Rentals	NO	yes if SC resident
123-47	Car Allowances	YES	
123-60	Rentals	YES	
123-62	Loss and Damages	YES	
123-99	Fringe Benefits	NO	
124-00	ANIMALS & HANDLERS		
124-01	Head Wrangler/Gang Boss	YES	
124-02	Wranglers	YES	
124-03	Ramrods	YES	
124-04	Wild Animal Trainer/Handler	YES	
124-05	Domestic Animal Trainer/Handler	YES	
124-06	Veternarian	YES	
124-07	Additional Trainers/Handlers	YES	
124-40	Purchases and Supplies	YES	
124-41	Animal Purchases	YES	
124-45	Box Rentals	NO	yes if SC resident
124-47	Car Allowances	YES	
124-50	Rentals	YES	
124-51	Animal Rentals	YES	
124-55	Animal Transportation, Feeding & Stabling	YES	
124-60	Loss and Damages	YES	
124-99	Fringe Benefits	NO	

Account #	Description	Qualified	Comments
125-00	WARDROBE		
125-01	Costume Designers	YES	
125-02	Key Costumers	YES	
125-03	Costumers	YES	
125-04	Wardrobe Assistants	YES	
125-05	Costume Sketch Artist	YES	
125-06	Assistant Costume Designer	YES	
125-07	Additional Wardrobe Assistants	YES	
125-08	Seamstress/Tailor	YES	
125-09	Manufacturing Labor	YES	
125-10	Outside Alterations	YES	
125-11	Restocking Fee	YES	
125-12	Wardrobe Cleaning and Dyeing	YES	
125-40	Purchases and Supplies	YES	
125-41	Washing Machine & Dryer	YES	
125-45	Box Rentals	NO	yes if SC resident
125-47	Car Allowances	YES	
125-50	Rentals	YES	
125-51	Wardrobe Rentals	YES	
125-52	Shop Rentals	YES	
125-60	Loss and Damages	YES	
125-99	Fringe Benefits	NO	
127-00	MAKEUP & HAIRDRESSING		
127-01	Key Makeup Artists	YES	
127-02	Makeup Artists	YES	
127-05	Body Makeup Artists	YES	
127-07	Additional Makeup Artists	YES	
127-11	Key Hairstylists	YES	
127-12	Hairstylists	YES	
127-17	Additional Hairstylists	YES	
127-21	Key Prosthetic Makeup Artist	YES	
127-22	Prosthetic Makeup Artist	YES	
127-27	Additional Prosthetic Makeup Artists	YES	
127-40	Purchases and Supplies	YES	
127-41	Wigs Purchase/Rentals	YES	
127-45	Box Rentals	NO	yes if SC resident
127-47	Car Allowances	YES	
127-50	Rentals	YES	
127-60	Loss and Damages	YES	
127-99	Fringe Benefits	NO	
128-00	VIDEO PLAYBACK AND ASSIST		
128-01	Video Assist Operator	YES	
128-03	24 Frame Playback Operator	YES	
128-04	24 Frame Playback Assistant	YES	
128-07	Miscellaneous Video Labor	YES	
128-40	Purchases and Supplies	YES	
128-41	Video Transfers	YES	
128-45	Box Rentals	NO	yes if SC resident
128-47	Car Allowances	YES	
128-50	Rentals	YES	
128-51	Video Assist Package	YES	
128-60	Loss and Damages	YES	
128-99	Fringe Benefits	NO	

Account #	Description	Qualified	Comments
131-00	PROPS		
131-01	Propmaster	YES	
131-02	Assistant Propmaster	YES	
131-03	Second Assistant Propmaster	YES	
131-05	Weapons Handler	YES	
131-07	Additional Property Persons	YES	
131-08	Food Stylist	YES	
131-09	Prop Manufacturing Labor/Materials	YES	
131-40	Purchases and Supplies	YES	
131-45	Box Rentals	NO	yes if SC resident
131-47	Car Allowances	YES	
131-50	Rentals	YES	
131-60	Loss and Damages	YES	
131-99	Fringe Benefits	NO	
135-00	ACTION PROPS AND PICTURE VEHICLES		
135-01	Picture Vehicle Coordinator	YES	
135-02	Assistant Picture Vehicle Coordinator	YES	
135-05	Mechanic/Automobile Service Person	YES	
135-09	Vehicle Prop Manufacture	YES	
135-40	Automobile Purchases and Supplies		POSSIBLY-SEE Policies and Procedures
135-41	Aircraft Purchases and Supplies		POSSIBLY-SEE Policies and Procedures
135-42	Boat/Watercraft Purchases and Supplies		POSSIBLY-SEE Policies and Procedures
135-43	Train/Railroad Purchases and Supplies		POSSIBLY-SEE Policies and Procedures
135-44	Stage Coach/Wagon/Misc Purchases & Supplies		POSSIBLY-SEE Policies and Procedures
135-45	Box Rentals	NO	yes SC resident only
135-47	Car Allowances	YES	
135-50	Automobile Rentals	YES	
135-51	Aircraft Rentals	YES	Within SC
135-52	Boat/Watercraft Rentals	YES	
135-53	Train/Railroad Rentals	YES	
135-54	Stage Coach/Wagons/Misc. Rentals	YES	
135-60	Loss and Damages	YES	
135-61	Vehicle Repair/Restoration/Maintenance	YES	
135-99	Fringe Benefits	NO	
140-00	PRODUCTION FILM RAW STOCK & LAB		
140-17	Raw Stock	YES	
140-18	Negative Developing	no	Not available in SC at this time
140-19	Printing	no	Not available in SC at this time
140-20	Daily Film to Video Tape Transfer	no	Not available in SC at this time
140-22	HD-Cam	YES	
140-32	Videotape/Hard Drives	YES	
140-63	Sound Transfers	YES	
140-65	Polaroid	YES	
140-66	Still Film	YES	if purchased from a SC vendor
141-00	SECOND UNIT		
141-XX	Same as 1st Unit		Same as 1st Unit
142-00	ADDITIONAL UNIT		
142-XX	Same as 1st Unit		Same as 1st Unit
144-00	TESTS		
144-XX	Same as 1st Unit		Same as 1st Unit

Account #	Description	Qualified	Comments
147-00	TRANSPORTATION		
147-01	Transportation Coordinator	YES	
147-02	Transportation Captain	YES	
147-03	Transportation Co-Captain	YES	
147-04	Dispatcher	YES	
147-05	Passenger Vans & Drivers	YES	
147-08	Electrical Vehicles & Drivers	YES	
147-10	Honeywagons & Drivers	YES	
147-11	Star Trailers & Drivers	YES	
147-15	Set Construction Vehicles & Drivers	YES	
147-16	Grip/Set Operations Vehicles & Drivers	YES	
147-18	Camera & Sound Vehicles & Drivers	YES	
147-20	Set Lighting Vehicles & Drivers	YES	
147-21	Special Effects Vehicles & Drivers	YES	
147-23	Set Dressing Vehicles & Drivers	YES	
147-25	Wardrobe Vehicles & Drivers	YES	
147-27	Makeup & Hair Vehicles & Drivers	YES	
147-31	Property Vehicles & Drivers	YES	
147-32	Crew Buses & Drivers	YES	
147-33	School Rooms & Drivers	YES	
147-34	Camera Cars & Drivers	YES	
147-35	Vehicle Transport Carrier & Driver	YES	
147-36	Water Truck & Driver	YES	
147-38	Miscellaneous Vehicles/Equipment & Drivers	YES	
147-40	Gasoline & Oil	YES	SC Vendors
147-41	Maintenance & Supplies	YES	
147-42	Permits/Tolls/Parking/Etc.	YES	Within SC
147-43	Traffic and Parking Fines	NO	
147-44	Mileage	YES	Within SC
147-45	Driver Meal Allowances	NO	
147-46	Limousines & Taxis	YES	Within SC
147-47	Messengers	YES	Within SC
147-48	Drop Loads	YES	From/To SC prod office
147-49	D.O.T. Filings	NO	
147-51	Self Drive Vehicles	YES	
147-60	Loss and Damages	YES	
147-99	Fringe Benefits	NO	
150-00	LOCATION AND OFFICE EXPENSES		
150-01	Survey Costs/Hotels	YES	Within 60 days of production
150-02	Survey Costs - Per Diems	NO	Within 60 days of production
150-03	Fire Safety Officers/Police	YES	
150-04	Security	YES	
150-05	Travel Agency Fees	YES	
150-19	Caterers	YES	
150-31	Production Office Rent	YES	
150-32	Location Office Furniture & Equip. Rental	YES	
150-33	Office Phones & Communication Equip. Rentals	YES	
150-40	Production Office Supplies	YES	
150-41	Shipping and Postage	YES	To/From SC production office
150-42	Other Location Expenses	YES	
150-49	Wrap Party Expenses	NO	
150-50	Location Site Rentals	YES	
150-51	Crew Work Space Rentals	YES	
150-52	Storage Space Rental	YES	
150-60	Location Site Restoration	YES	
150-63	Air Conditioning & Heating Rentals	YES	
150-65	Portable Restroom Facilities	YES	
150-75	Trash Bins & Trash Removal	YES	
150-80	Below-The-Line Meals	YES	
150-99	Fringe Benefits	NO	

Account #	Description	Qualified	Comments
155-00	BELOW-THE-LINE TRAVEL & LIVING		
155-11	Extras Hotel	YES	
155-12	Production Staff Hotel	YES	
155-14	Art Department Hotel	YES	
155-15	Set Construction Hotel	YES	
155-16	Grip/Set Operations Hotel	YES	
155-18	Camera Hotel	YES	
155-19	Sound Hotel	YES	
155-20	Electric/Lighting Hotel	YES	
155-21	Special Effects Hotel	YES	
155-22	Creature/Mechanical Effects Hotel	YES	
155-23	Set Dressing Hotel	YES	
155-24	Animal Handlers Hotel	YES	
155-25	Wardrobe Hotel	YES	
155-27	Makeup & Hair Hotel	YES	
155-28	Video Playback & Assist Hotel	YES	
155-31	Property Hotel	YES	
155-47	Transportation Hotel	YES	
155-50	Locations Hotel	YES	
155-60	Visual Effect Hotel	YES	
155-61	Picture Editorial Hotel	YES	
155-75	Publicity Hotel	NO	
155-76	Below-The-Line Airfares	YES	
155-92	Below-The-Line Per Diems	YES	
155-99	Fringe Benefits	NO	
159-00	STAGE AND BACKLOT CHARGES		
159-02	First Aid/Nurse	YES	
159-03	Fire Safety Officers	YES	
159-04	Security	YES	
159-10	Utilities	YES	
159-43	Crew Parking	YES	
159-50	Stage/Backlot Rental	YES	
159-51	Crew Working Space Rental	YES	
159-52	Storage Space Rental	YES	
159-55	Air Conditioning & Heating Rental	YES	
159-60	Repairs and Restoration	YES	
159-65	Trash Bins & Trash Removal	YES	
159-99	Fringe Benefits	NO	
160-00	VISUAL EFFECTS		
160-01	Visual Effects Producer	YES	
160-02	Visual Effects Supervisor	YES	
160-03	Visual Effects Coordinator	YES	
160-04	Visual Effects Editor	YES	
160-05	Visual Effects Assistant Editor	YES	
160-06	Visual Effects Accountant	YES	
160-07	Visual Effects Assistant Accountant	YES	
160-08	Visual Effects Storyboard Artist	YES	
160-10	Consultants	YES	
160-11	Plate Unit	YES	
160-12	Matte Shots	YES	
160-13	Motion Control	YES	
160-14	Motion Capture	YES	
160-15	Wire Removal	YES	
160-16	Telecine/Scanning	YES	
160-17	Computer Generated Imagery (CGI)	YES	
160-20	Miniature Supervising Crew	YES	
160-22	Miniature Model Shop	YES	
160-31	Outside Contract Bids	YES	
160-40	Overtime	YES	

Expenditures for services performed outside the state are not considered qualified expenditures e.g., digital visual effects work which is physically performed outside of the state.

160-00 VISUAL EFFECTS (cont.)				
Account #	Description	Qualified	Comments	
160-41	Blue Screen	YES		
160-42	Green Screen	YES		
160-43	Process/Rear Projection (Hansard)	YES		
160-44	Tests	YES		
160-50	Rentals	YES		
160-99	Fringe Benefits	NO		
181-00 INSURANCE CLAIM				
181-01	Deductible	NO		
181-02	Recoverable Costs	YES	Must be deducted from qualified expenditure total	
181-03	Non-Allowable Costs	NO		
183-00 FRINGE BENEFITS				
183-02	Pension, Health, Welfare, Vacation, Holiday	NO		
183-04	Workers' Compensation	NO		
183-06	State Unemployment Insurance	NO		
183-08	Federal & State Income Taxes	NO		
183-09	FICA, FICA2 (MEDICARE), FUI	NO		
183-10	Loan Out Fringes	NO		
183-12	Payroll Handling Fees		No SC company yet	
POST PRODUCTION				
361-00 PICTURE EDITORIAL				
361-01	Feature Editor	YES	The work must be performed in SC. As yet, these facilities do not exist.	
361-02	First Assistant Feature Editor	YES		
361-03	Second Assistant Editor	YES		
361-04	Third Assistant Editor	YES		
361-05	Apprentice Editors	YES		
361-06	Editorial Production Assistants	YES		
361-07	Additional Editorial Staff	YES		
361-08	Post Supervisor	YES		
361-10	Librarian	YES		
361-12	Coding	YES		
361-17	Negative Cutting	YES		
361-20	Animation Quick Time Editor	YES		
361-21	Animation Editing & Projection	YES		
361-40	Purchases	YES		
361-45	Box Rentals	NO		
361-47	Mileage Allowance/Messengers	YES		
361-50	Rentals	YES		
361-51	Editing Room Rentals	YES		
361-56	Equipment Shipping	YES		From/To SC production office
361-60	Editing Equipment Repairs	YES		
361-64	Courier Charges	YES	From/To SC production office	
361-80	Editorial Meals & Craft Service	NO		
361-99	Fringe Benefits	NO	See Account #183-00	
362-00 SOUND EDITORIAL Most of these facilities do not exist in SC				
362-01	Sound Designer	YES		
362-02	Sound Effects Editors	YES		
362-03	Assistant Sound Effects Editors	YES		
362-04	Apprentice Sound Effects Editors	YES		
362-05	Additional Sound Effects Editors	YES		
362-06	Additional Assistant Sound Effects Editors	YES		
362-08	ADR Editor	YES		
362-09	Assistant ADR Editor	YES		
362-10	Additional ADR Editors	YES		
362-11	Outside Contractor Sound Editing Package	YES		
362-20	Animation Quick Time Sound Editor	YES		
362-21	Music Consultant	YES		
362-22	Music Editor	YES		

362-00	SOUND EDITORIAL (cont) Most of these facilities do not exist in SC		
Account #	Description	Qualified	Comments
362-23	Assistant Music Editor	YES	
362-24	Additional Music Editor	YES	
362-25	Additional Assistant Music Editor	YES	
362-31	Contract Music Editing Package	YES	
362-40	Purchases	YES	
362-45	Box Rentals	NO	Yes if SC resident
362-47	Messengers	YES	
362-50	Rentals	YES	
362-51	Studio Rentals	YES	
362-62	Temp Dub: Labor	YES	
362-63	Temp Dub 3:1 Transfer	YES	
362-64	Stereo Dub Transfer	YES	
362-80	Field Recordist	YES	
362-99	Fringe Benefits	NO	
363-00	POST PRODUCTION SOUND Most of these facilities do not exist in SC		
363-01	Sound Reprints	YES	
363-03	1:1 Mag Transfers	YES	
363-05	Re-recording/Dubbing	YES	
363-08	Looping & ADR Facility	YES	
363-09	M & E Editing	YES	
363-15	Foley Stages	YES	
363-16	Foley Walkers	YES	
363-20	Records and Supplies	YES	
363-22	Vocal Recording Studio	YES	
363-23	Vocal Mix Downs	YES	
363-24	Effects Mag Transfers	YES	
363-25	Music Tracking Transfer	YES	
363-30	Laydown	YES	
363-31	Playback	YES	
363-40	Purchases	YES	
363-41	Mag Stock Reprints	YES	
363-42	Mag Stock Looping & ADR	YES	
363-44	Negative Raw Stock	YES	
363-47	Messengers	YES	
363-50	Rentals	YES	
363-51	Studio Rentals	YES	
363-53	Domestic & M&E Sound Del. Mstrs+Prot. Copies	YES	
364-00	POST PRODUCTION FILM & LAB These facilities do not exist in SC		
364-01	Editorial Reprints	YES	
364-02	Film Leader	YES	
364-03	Dialogue Transfers	YES	
364-04	Vocal Mag Film & Tape	YES	
364-05	Music Mag Film	YES	
364-06	Effects Mag Film	YES	
364-07	Foley Mag Film	YES	
364-08	Optical Sound Tracks	YES	
364-09	Optical Sound Tracks Stock	YES	
364-10	Negative Splicing	YES	
364-11	Continuity/Spotting List	NO	
364-20	Film to Video Tape Transfers	YES	
364-21	Off Line Edit	YES	
364-22	Online Edit	YES	
364-31	Work Print/Reversal Dupes	YES	
364-32	Answer Prints	NO	
364-33	Interpositive	NO	
364-34	Internegative	NO	
364-35	Checkprint	NO	
364-36	Showprint, Release Print	NO	
364-37	YCM Color Separations	NO	Archival
364-00	POST PRODUCTION FILM & LAB (cont) These facilities do not exist in SC		
Account #	Description	Qualified	Comments

364-39	Composite Check Print	NO	
364-40	Purchases - Video Tape Stock	YES	
364-41	Purchases - Magnetic Film	YES	
364-42	Textless Background	NO	
364-43	Airline Versions, PAL Versions, TV Versions	NO	
364-46	Video Mastering	YES	
364-50	Rentals	YES	
364-51	Studio Rentals	YES	
364-52	Stock Picture Footage and Processing	NO	
364-53	Digital Intermediate	NO	
364-54	Subtitling, Foreign Language Versions	NO	
364-55	Consolidated Record Audio Masters	NO	
364-56	Digital Cinema Masters & Protection Copies	NO	
364-58	Foreign Localized Versions	NO	
Account #	Description	Qualified	Comments
365-00	MUSIC EDITORIAL	Limited SC Facilities as of now	
365-01	Music Editor	YES	
365-02	Assistant Music Editor	YES	
365-10	Researcher	YES	
365-12	Library/Archive Fees	YES	
365-20	Film to Video Transfer	YES	
365-23	Lab Processing	YES	
365-40	Purchases	YES	
365-47	Shipping & Messengers	YES	To/From SC production office/studio
365-50	Rentals	YES	
365-51	Studio Rentals	YES	The studio must be located in SC
365-63	Stock Sound Tracks	NO	
365-99	Fringe Benefits	NO	See Account #183-00
366-00	MUSIC		
366-01	Orchestration	YES	
366-02	Composer	YES	If SC resident
366-03	Conductor	YES	If SC resident
366-04	Songwriters	NO	
366-05	Music Supervisors	NO	
366-06	Singers	YES	SC residents recorded in SC
366-07	Copyists	YES	
366-08	Rehearsals	YES	
366-09	Pre-Score: Musicians/Playback	YES	
366-10	Scoring: Musicians	YES	
366-11	Scoring Stage	YES	
366-13	Song Purchases	NO	
366-00	MUSIC (cont)		
Account #	Description	Qualified	Comments
366-14	Rights & Clearances	NO	
366-15	Album Mastering	NO	
366-16	Score Album Costs (Except Mastering)	NO	
366-20	Soundtrack Album Track Costs	NO	
366-31	Studio Engineers and Supplies	YES	Excluding soundtrack engineering and associated costs
366-40	Purchases	YES	
366-47	Messengers	YES	
366-50	Rentals	YES	
366-51	Studio Rentals	YES	
366-52	Electronic Music Package	YES	
366-56	Cartage	YES	To/From SC production office/studio
366-64	Courier Charges	YES	To/From SC production office/studio
366-99	Fringe Benefits	NO	

368-00		TITLES/DISSOLVES/WIPES		These facilities do not exist in SC at this time	
Account #	Description	Qualified	Comments		
368-11	Titles Designer	YES			
368-12	Main & End Titles	YES			
368-13	Textless Titles	NO			
368-14	Opticals: Fades & Dissolves	YES			
368-23	Lab Processing	NO			
368-30	Develop Wedges	NO			
368-31	Develop Mattes	NO			
368-32	Daily Work Prints	NO			
368-33	Raw Stock	YES	2 SC vendors		
369-00		PROJECTION			
369-01	Projectionist	YES			
369-03	Independent Screening Room Projectionist	YES			
369-05	Tie Lines	YES			
369-50	Rentals	YES			
369-51	Studio Rentals	YES			
369-99	Fringe Benefits	NO	See account # 183-00		
370-00		POST PRODUCTION TRAVEL & LIVING			
370-02	Post Production Picture Editorial Airfare	NO	If in SC see Policies and Procedures		
370-04	Post Production Picture Editorial Hotel	NO			
370-06	Post Production Picture Editorial Per Diem	YES			
370-08	Sound Editorial Airfare	NO			
370-10	Sound Editorial Hotel	YES			
370-12	Sound Editorial Per Diem	NO			
370-14	Music Editorial Airfare	NO			
370-16	Music Editorial Hotel	NO			
370-18	Music Editorial Per Diem	NO			
370-20	Music Airfare	NO			
370-22	Music Hotel	YES			
370-24	Music Per Diem	NO			
370-26	Projectionist Airfare	NO			
370-28	Projectionist Hotel	YES			
370-30	Projectionist Per Diem	NO			
370-56	Other Post-Production Travel & Living	YES			

OTHER			
Account #	Description	Qualified	Comments
470-00	MISCELLANEOUS CHARGES		
470-05	Dolby, DTS, SDDS License Fees	NO	
470-07	MPAA Rating Fee	NO	
470-12	City Business License	NO	
470-13	Bank Exchange Fees	NO	
470-14	Studio Entertainment	NO	
470-16	Post Production Accounting	NO	
470-18	Clearance Coordinator	NO	
470-19	Legal Expenses	NO	
470-20	CPA Expense for Agreed Upon Procedure Report	NO	
470-40	Software Purchases	NO	
470-42	Computer/Office Equipment Purchases	NO	See Policies and Procedures
470-50	Community Relations & Film Promotion	NO	
470-65	Preview Expenses	NO	
470-70	Studio Overhead Allocations	NO	
470-71	Studio Charges for Specific Items	NO	
470-72	Product Placement Credits	NO	
470-74	Product Placement Staff	NO	
470-75	Safety Advisor, "Green" Advisor	YES	
471-00	INSURANCE		
471-01	Insurance Package	YES	purchased from SC agent
471-02	Errors & Omissions Insurance	NO	
471-03	General Liability Insurance	NO	Purchased from SC agent
471-04	Umbrella Policy	NO	
471-05	Workers' Compensation Insurance	NO	
471-06	Automobile Liability Insurance	NO	
471-07	Guild Travel Insurance	NO	
471-08	Essential Element	NO	
471-10	Cast Exams	YES	IF SC vendor
471-35	Miscellaneous Additional Premiums	NO	
475-00	PUBLICITY		
475-05	Special Stills Photographer	YES	if performed in SC
475-11	Publicist	YES	if performed in SC
475-40	Purchases	YES	if performed in SC
475-41	Stills Supplies	YES	if performed in SC
475-42	Stills Lab Expense	YES	if performed in SC
475-45	Box Rental	NO	
475-47	Car Allowances	YES	
475-50	Rentals	YES	IF SC vendor
475-80	Publicity Meals and Entertainment	NO	See Policies and Procedures
475-90	DVD Extras, Trailers, EPK	YES	IF SC vendor
475-99	Fringe Benefits	NO	
480-00	CONTINGENCY		
480-01	Contingency	YES	If spent in SC
481-00	COMPLETION BOND		
481-00	Completion Bond	NO	