APPLICATION GUIDE

FY2026 - July Application Round

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Ohio Motion Picture Tax Credit Program

Department of Development

GENERAL PROGRAM REQUIREMENTS

Key requirements to consider before getting started with your application are listed in the table below. Applicants are strongly encouraged to complete their applications and submit the application fee as far in advance from the close of the application period as possible. Applications or application fees submitted outside of the application period will not be considered in this funding round.

Eligible Applicant	• An eligible applicant is a production company (any individual, corporation, partnership, limited liability company, or other form of business association) that is registered with the Ohio secretary of state and that is producing a motion picture or broadway theatrical production. • All applicants are required to enter the FEIN of the eligible applicant to access and begin completion an application. • All applicants must have an OAKS Supplier ID • To be considered, eligible productions must spend a minimum of $300,000 per project in the state of Ohio, in the production of entertainment content created in whole or in part within this state for distribution or exhibition to the general public. • A Broadway theatrical production must spend at least $300,000 per production in the state of Ohio, in a pre-Broadway production, long run production, or tour launch that is directed, managed, and performed by a professional cast and crew and that is directly associated with New York city's Broadway theater district.
Application Period	• Open Date/Time: April 15, 2025, at 10:00AM EST • End Date/Time: June 2, 2025, at 4:00PM EST • No late applications will be accepted.
Application Fee	• Must be paid within 45 days of the award letter. • No late application fees will be accepted. • The application fee is the lessor of 1% of the estimated total qualified eligible expenditures or $10,000. • IMPORTANT! Application fees must be paid electronically. An invoice and instructions on how to make a payment will accompany the award letter.
Application Portal	• The Project Contact person must create an account through the ODSA application portal
50% Financing	• Proof of financial ability to undertake and complete a motion picture must be included with the application. An applicant is required to provide documentation showing that the company has secured funding equal to at least 50% (fifty percent) of the total production budget. This is not curable – if sufficient financing documentation is not provided at the time of application, the application is determined ineligible for review.
Television Series or Miniseries	• Applications are reviewed to determine eligibility for the Ohio Motion Picture Tax Credit program. In approving tax credit applications, priority is given to tax-credit eligible productions that are classified as a television series or miniseries.
Eligible Expenditures	• Expenditures made prior to the project receiving certification as a tax credit eligible production will not qualify as eligible expenditures.

APPLICATION SCORING AND RANKING

Applications are scored and ranked against all eligible applications submitted in the application round. There are 20 points available that are broken down into three (3) scoring categories: 1) Eligible Expenditures 2) Number of Ohio FTEs Created and 3) Amount of Payroll Created.

CATEGORY	POINTS	% OF TOTAL SCORE
Eligible Expenditures	10	50%
Number of Ohio FTEs Created	5	25%
Amount of Ohio Payroll Created	5	25%
TOTAL	**20**	**100%**

Eligible Expenditures (10 points)

- Comparative measurement of total eligible expenditures for a production.
  - Eligible expenditures are expenditures made for goods or services purchased and consumed in this state by a production company directly for the production of a tax credit-eligible production, for postproduction activities, or for advertising and promotion of the production.

- The application in an application round with the highest amount of total estimated eligible expenditures is assigned a score of 10.
  - All other applications are given a score by dividing the total estimated eligible expenditures for applicant's production by the highest estimated eligible expenditures for an applicant's production in an application round and multiplying the resulting quotient by 10.

Number of FTE's to be Created (5 points)

- Comparative measurement of total number of FTEs to be created by the eligible production.
  - A full-time equivalent (FTE) measures the total number of full-time employees to be created by adding the total number of estimated annual hours worked by new full-time employees and new part-time employees. One FTE is equal to 2080 hours per year.

- The application with the highest number of new, permanent FTEs to be created in an application round is given a score of 5.
  - All other applications are given a score by dividing the number of FTEs to be created by an applicant's production by the highest number of new FTEs to be created in an application round and multiplying the resulting quotient by 5.

Amount of New Payroll to be Created (5 Points)

- Comparative measurement of the direct economic impacts on the total amount of new eligible payroll to be created by production.
  - Payroll is derived by multiplying the average hourly wage of the employees by total FTE hours.
- The application with the highest amount of new eligible payroll to be created in an

application round is given a score of 5.

- All other applications are given a score by dividing the amount of new eligible payroll to be created by an applicant's production by the highest new eligible payroll to be created in an application round and multiplying the resulting quotient by 5.

GENERAL APPLICATION REQUIREMENTS

All applications will be reviewed for completeness, compliance with the law (Ohio Revised Code 122.85 and Ohio Administrative Code 122:21) and these guidelines.

Applications are only accepted online, are time-stamped, and held in the order in which they are received.

Applications are reviewed and awarded in the following order:

1. Television series or miniseries
2. All others, based on the extent of positive economic impact in Ohio and the effect on developing a permanent workforce in motion picture or theatrical production industries in Ohio.

A television series is a set of no less than six (6) interrelated episodes of regularly occurring production in Ohio, intended in its initial run for broadcast on television or streaming.

A miniseries is a set of two (2) or more filmed projects or episodes produced in Ohio for broadcast on television or streaming based on a single theme or storyline that are verified for distribution as a package or slate by executed agreement. For priority consideration under section 122.85(C)(5) of the Revised Code, episodes of a series are to be filmed a minimum of seventy-five per cent in Ohio and foreseeably create sustained jobs for Ohio residents. Pilot programs produced for the purpose of selling a proposed television series are not eligible for priority review. Clip-based programming where more than 50% of the content is comprised of licensed footage is not eligible for priority review.

To file an application, you will need the following information:

- Applicant name: an entity must be registered to do business with the Ohio Secretary of State. Only the applicant entity's expenditures are eligible. The applicant will receive the tax credit certificate when the project is complete.
- Ohio address and telephone number for the Ohio production office or qualified production facility.
- Contact name and telephone number.
- List of first pre-production date through the last production date in Ohio.
- List of first post-production date through the last post-production date in Ohio.
- List of first performance date through the last performance date.
- Total Production budget.
- Total budgeted eligible production expenses.
- The percentage of total production budget that will be eligible Ohio expenses.
- Estimated value of the tax credit based upon total budgeted eligible production expenses.
- In the case of a motion picture, the total percentage of the project which is being shot in Ohio.
- Level of employment of cast and crew who reside in Ohio.
- Script synopsis.
- In the case of a motion picture, the shooting script.

- Creative elements list that includes the principal cast and crew, the producer, and director.
- Signed (electronic) application form.
- Documentation of financial ability to undertake and complete the project.
- See the financing guidance document under the resources tab for further information.
- Estimated amount of state and local taxes to be generated in this state from the production.
- Estimated economic impact of the production in this state.
- Trade secret information summary and justification (if applicable).

Please note, you may work on your application, but it is not filed until you have clicked on "Submit". Once submitted, applications are time stamped.

MOTION PICTURE APPLICATION PROCESS

Step 1	Access Application Portal	Ohio Motion Picture Tax Credit
Step 2	Enter applicant FEIN	
Step 3	Complete Application Sections	
-	**Application Portal**	
-	Applicant FEIN	
Section. I	**Filing Entity**	
Section. II	Production Location	
Section. III	**Production Information**	
Section. IV	Type of Production	
Section. V	**Production Calendar**	
Section. VI	Eligible Expenditures	
Section. VII	**Documentation**	
Section. VIII	Certification	
Step 4	Application Eligibility Review	Up to 10 business days
Step 5	Application Cure Period	Up to 10 business days
Step 6	Scoring and Ranking	Up to 5 business days
Step 7	Application Award Notifications	Eligible expenditures for pre-production, production, and post-production activities occur.
Step 8	Application Fee Payment Due within 45 days	
Step 9	90-day Progress Report Due within 90 days	
Step 10	Completion of Production	
Step 11	Completion Report and Certified Public Accountants Report	
Step 12	Issuance of Tax Certificate	Up to 60 days

*NOTES

Step 7: If an application for a tax credit is approved, an award letter will be emailed to the applicant. The award letter will specify the maximum amount of eligible tax credits.

Step 8: An application fee invoice (due within 45 days of the invoice date) will be included along with the award notification letter, payable to "Treasurer, State of Ohio" and sent to:

Ohio Department of Development
Ohio Film Office
77 South High Street, 28th Floor
Columbus, Ohio 43215

Failure to pay the non-refundable fee will result in an automatic rescission of the award.

Step 9: Productions must show proof of the commencement of production within 90 days of certification of eligibility for tax credit (the date on an award letter) or tax credit eligibility must be rescinded unless the applicant demonstrates good cause for the delay of production.

A tax credit- eligible production will be considered to have started production if, for motion pictures, the production company has incurred eligible expenditures directly attributable to the commencement of principal photography. Eligible expenditures directly attributable to the commencement of principal photography include purchase or lease of a production office, purchase or rental of personal property and services for use in production, hiring of a unit production manager or line producer, hiring of crew members, a committed shooting schedule with confirmed dates and locations, and set construction activities.

For Broadway theatrical productions, the production company has incurred eligible expenditures directly attributable to the commencement of paid performances. Eligible expenditures directly attributable to the commencement of paid performances include hiring of cast and crew members, rehearsal dates in a qualified production facility confirmed and scheduled, confirmed scheduled performance dates in a qualified production facility, and the commencement of load-in.

For other types of eligible productions, the production company provides sufficient evidence of the incurring of eligible expenditures necessary for the commencement of the main phase of producing a final product, as determined by the Director of Development.

If a tax-credit eligible production fails to document commencement of production within 90 days of the award or the other applicable production deadline, Development shall rescind the certification. However, if production has been delayed due to (1) unforeseeable circumstances beyond the production company's control or (2) action or inaction by a government agency, Development may grant the tax-credit eligible production an additional 60 days to commence production before the certification is rescinded.

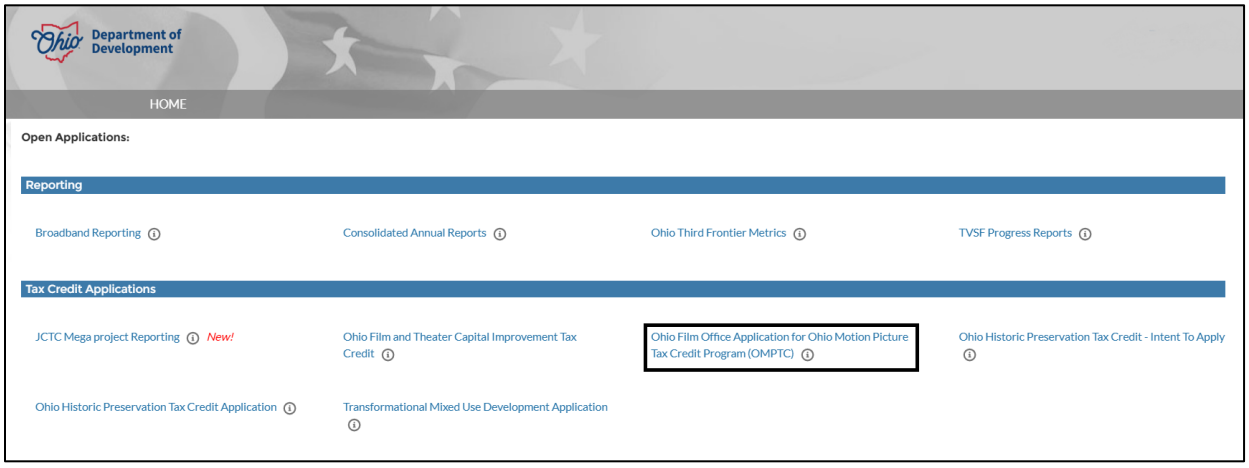
Development may from time to time inquire into the progress of the production during the pendency of the project. If tax credits are not being used, we request they return to the program as timely as possible for use by another project.

Step 11: Within ninety days after an eligible production is complete, the applicant must submit a certified public accountant report (CPA Report) detailing the company's production, postproduction, and advertising/promotion expenditures to identify the expenditures that qualify as eligible expenditures. The CPA Report must include the following information:

- The amount of the applicant's actual eligible expenditures.

- Completed copies of all accounting and auditing forms required by the Director in connection with the eligible production.
- An itemized review of all contract and expense items of one thousand dollars or more that are reported as eligible expenditures.
- An itemized review of at least one-half of the contract and expense items less than one thousand dollars that are reported as eligible expenditures, both in terms of the total number of such contracts and items and the total amount of eligible expenditures reported for such contracts and items.
- Certification that all goods and services reported as eligible expenditures were purchased and consumed in Ohio.
- Eligible expenditures reported by the applicant are subject to inspection and examination by the Ohio Department of Taxation. Furthermore, the CPA Report must be submitted with the tax certificate request.

APPLICATION PORTAL



- From the home screen of the application portal, navigate to the Tax Credit Applications and select Ohio Motion Picture Tax Credit.

APPLICANT FEIN



- Enter the eligible applicant's FEIN to create an application and begin completing the application.

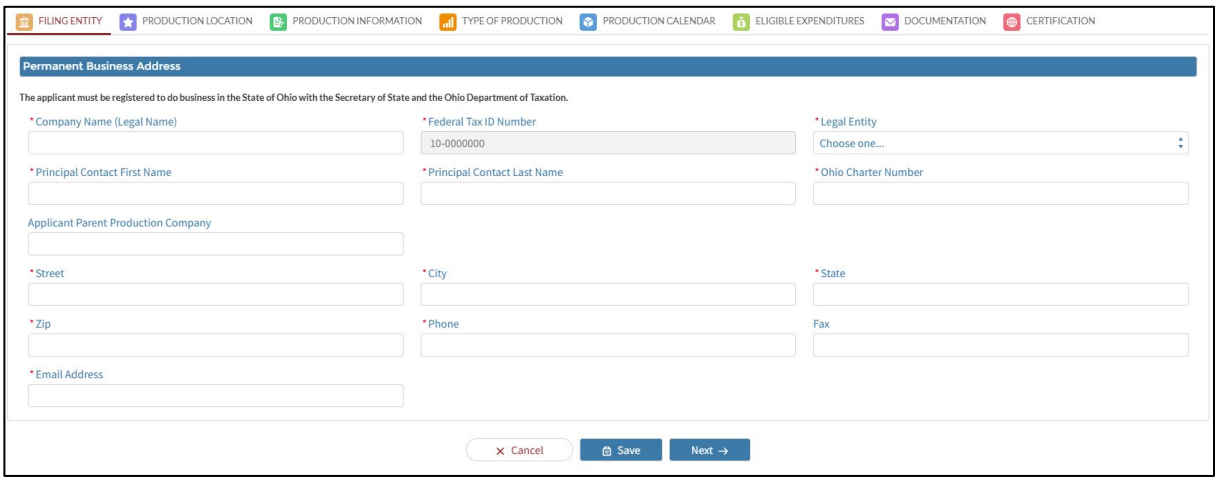
APPLICATION SECTIONS



- The application is organized into eight (8) sections. Attachments to the application are required in Section VII.

SECTION I. FILING ENTITY

Permanent Business Address



- The Permanent Business Address is for the production company that produces a motion picture or broadway theatrical production. It is not required that this address be in Ohio.
- The Ohio Charter Number is the number that is associated with the Ohio Secretary of State Business Registration. Proof of this registration is required in the Section VII.
- The email address and phone number should be that of the Principal Contact.
- Note: The Principal Contact should be the eligible applicant's authorized representative and decision-maker. This person will be Development's primary contact person regarding the application.

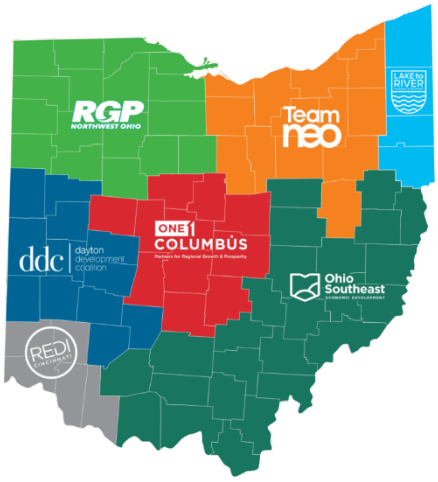
SECTION II. PRODUCTION LOCATION

Ohio Production Location/Qualified Production Facility Location



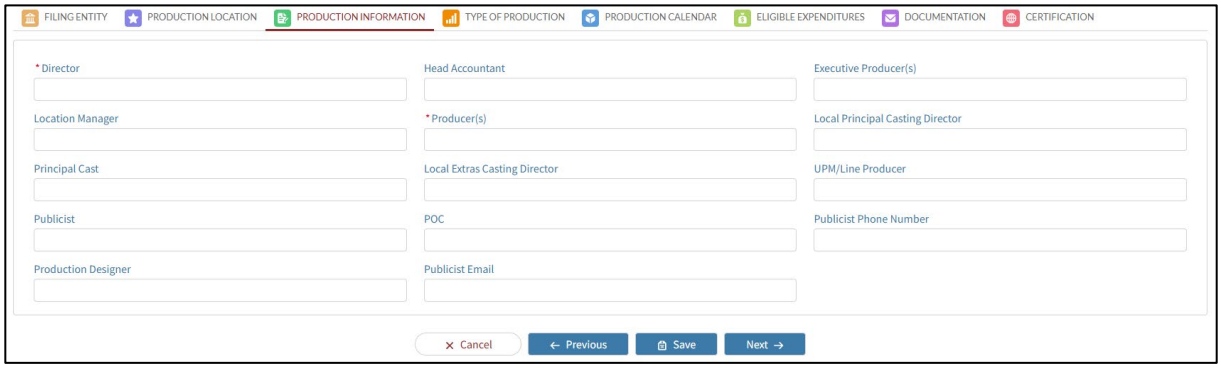
- Motion picture applicants are required to provide the approximate primary production location. We do not require the street address for these applicants unless there is a specific street address available.
- Broadway applicants are required to provide the street address of their qualified production facility.

- The regions of Ohio can be defined with this diagram: Northwest (RGP), Northeast (Team NEO), East (Lake to River), West (DDC), Central (One Columbus), Southeast (Ohio Southeast), Southwest (REDI).



SECTION III. PRODUCTION INFORMATION

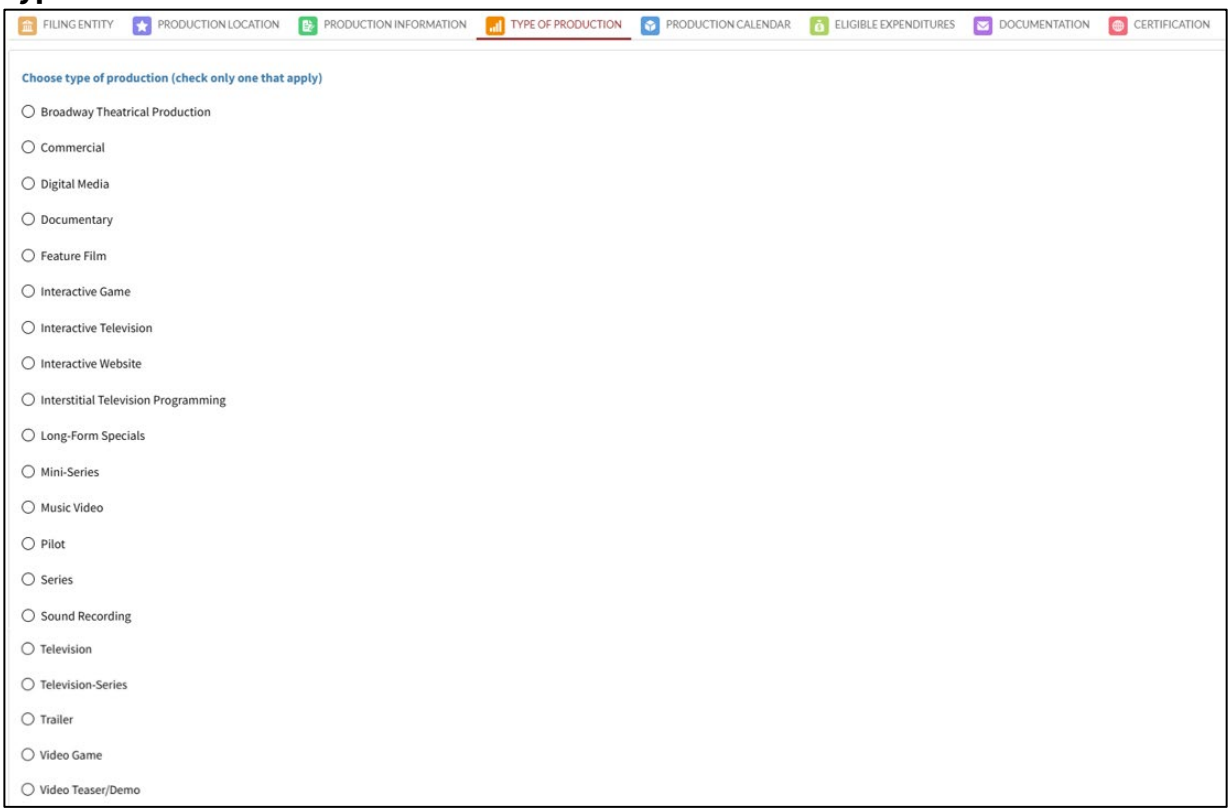
Production Information



- All applicants must provide the names of their Director and Producers.
- Although the information for the other roles is not required, the more information an applicant provides in the application, the better Development can understand the scope of your production.

SECTION IV. TYPE OF PRODUCTION

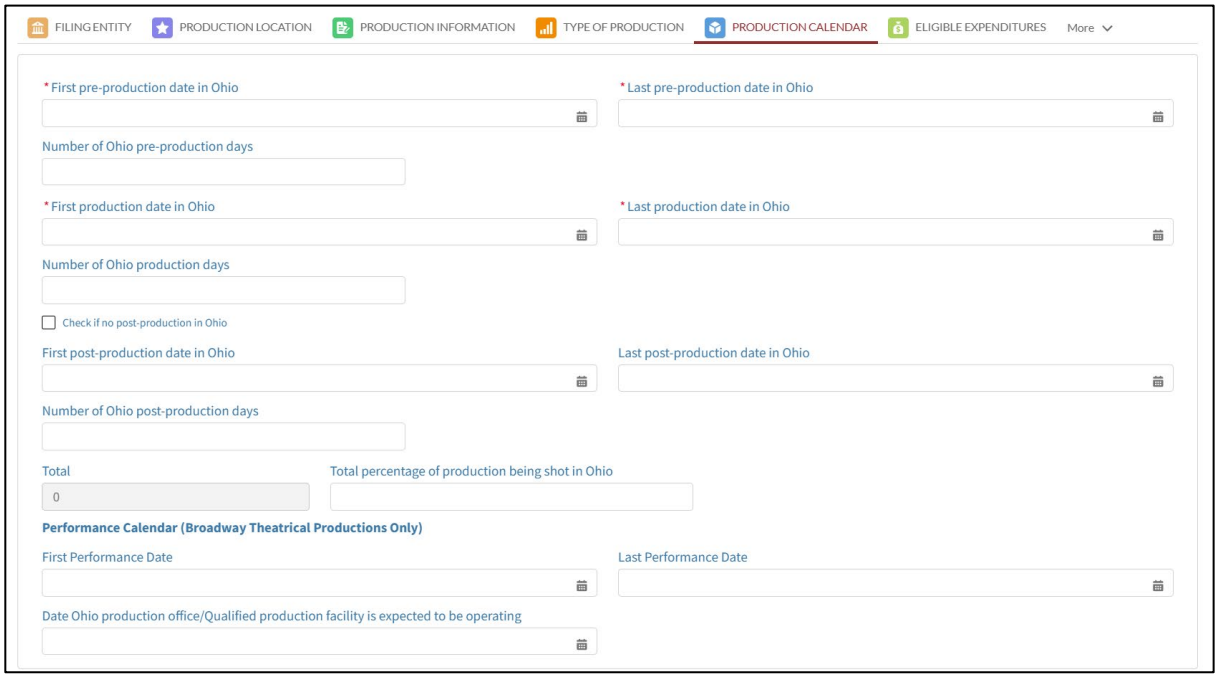
Type of Production



- Choose the production type that **aligns most** with your production.
- You can only select 1 (one) production type.

SECTION V. PRODUCTION CALENDAR

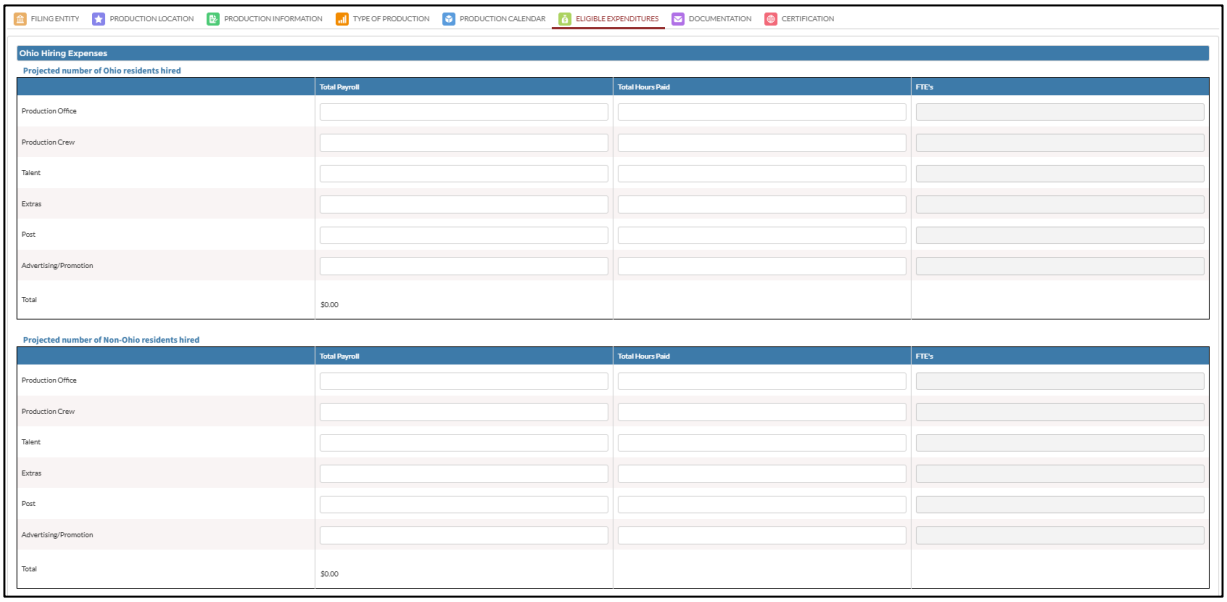
Production Calendar



- Select either the actual or anticipated start and end dates for pre-production, production, and post-production activities to occur in Ohio.
  * Check the box above first post-production date in Ohio if no post-production will occur in Ohio.
- The total days activities will occur in Ohio will auto-populate once the application is saved.
- Only fill out the performance calendar if broadway theatrical production.
  * This is required for all broadway theatrical productions

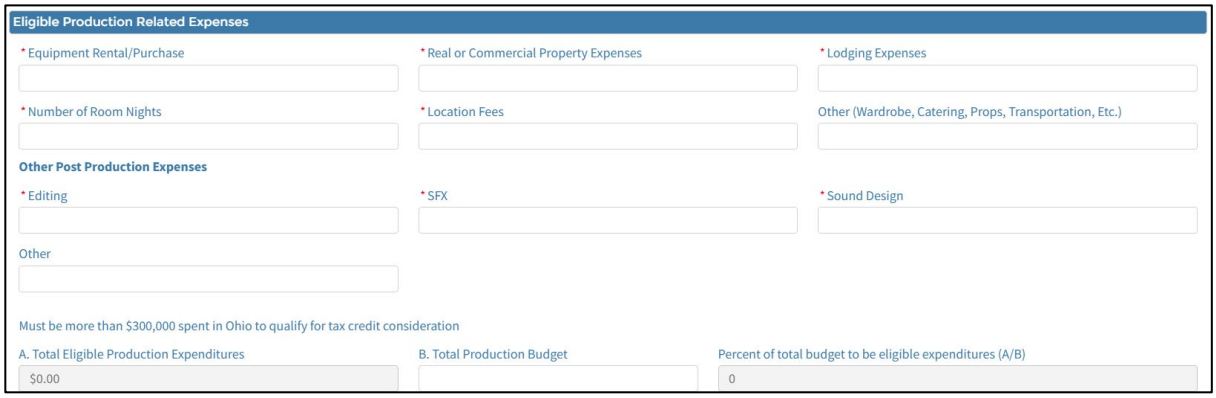
SECTION VI. ELIGIBLE EXPENDITURES

Ohio Hiring Expenses



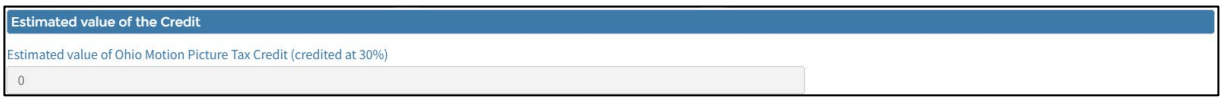
- Enter the estimated **eligible** expenditure amount and estimated **eligible** hours paid for each payroll category listed in the "Projected number of Ohio Residents hired" and "Projected number of Non-Ohio residents hired" sections.
- You will **not** need to calculate FTE's. They are automatically calculated from Total Hours Paid. **1 FTE = 2080 hours*

Eligible Production Related Expenses



- If there was no expense incurred for a field that is required, enter 0.
- For all boxes except Total Production Budget, do **not** enter any ineligible expenditure amounts.
- The production budget will include all ineligible and eligible expenditures, meaning those expended inside and outside of Ohio.

Estimated Value of the Credit



- The total eligible expenditure amount is used to calculate the estimated tax credit amount.
- The maximum estimated value of the credit is 30% of total eligible expenditures.

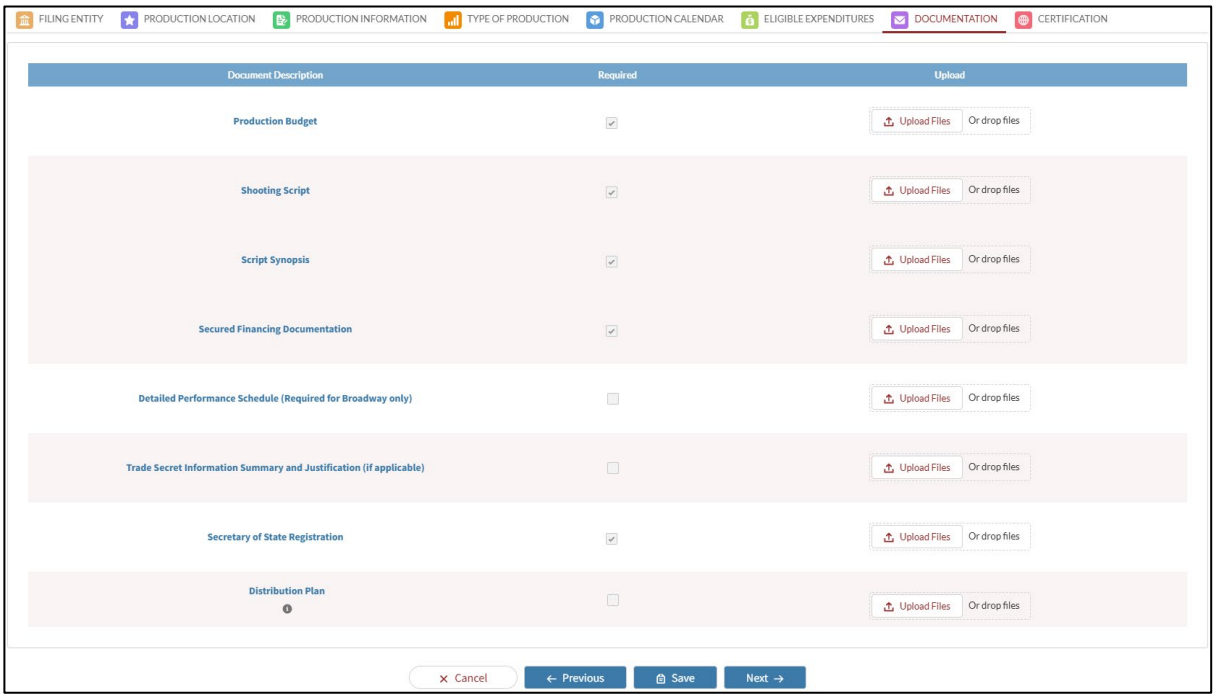
Estimated Impact



- Estimate the amount of state and local taxes to be generated by referencing the eligible expenditures.
- The estimated economic impact of production in Ohio will be **greater than** the estimated amount of state and local taxes to be generated in Ohio as economic impact includes more than just tax payments.
- Support documentation is not required at the time of application. During the Cure Period, Development will request support documentation as necessary to evaluate the estimated economic impacts of the production.

SECTION VII. DOCUMENTATION

Documentation

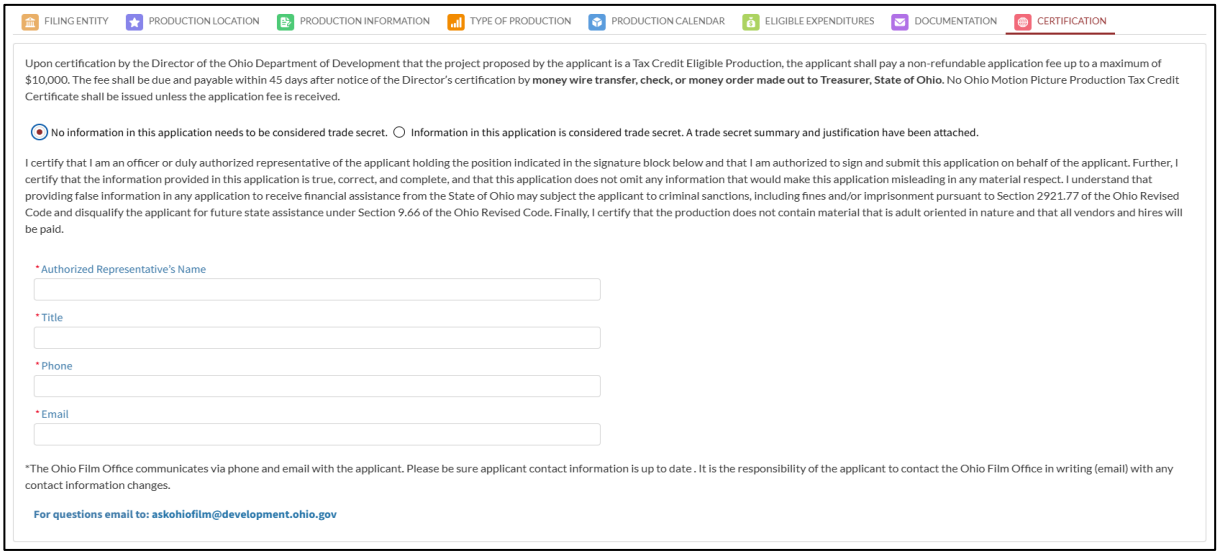


- All applicants must provide a production budget, script, synopsis, Ohio Secretary of State registration, and secured financing documentation.
- Broadway applicants are also required to submit a detailed performance schedule.
- Attachments:

Production Budget	Detailed financial plan outlining project expenditures.
Detailed Performance Schedule	Documentation of each performance date.
Shooting Script	PDF version of production script.
Ohio Secretary of State Business Registration	Proof of the company's official registration with the Ohio Secretary of State, confirming legal business standing.
Script Synopsis	A detailed, but concise summary of the plot of the production consisting of multiple paragraphs.
Secured Financing Documentation	Applicants must submit documentation demonstrating they have secured financing equal to at least 50% of the total estimated production budget. Guidance on the types of financing documentation we accept can be found here: Financial Documentation Guidance.
Trade Secret Summary and Justification	Summary of why specific information within the application should be considered a trade secret.
Distribution Plan	The plan for any theatrical, television, movie of the week, internet, and festival submission of the production.

SECTION VIII. CERTIFICATION

Certification



- Indicate whether any information contained in the application is a trade secret.
- All applicants must certify that they are the authorized representative of the applicant, and that the information is true, correct, and free from misleading omissions.