



**Department of
Development**

Development.Ohio.gov

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Ohio Film and Theater Capital Improvements Tax Credit Program

**FY25 Application Round
Application Instructions**

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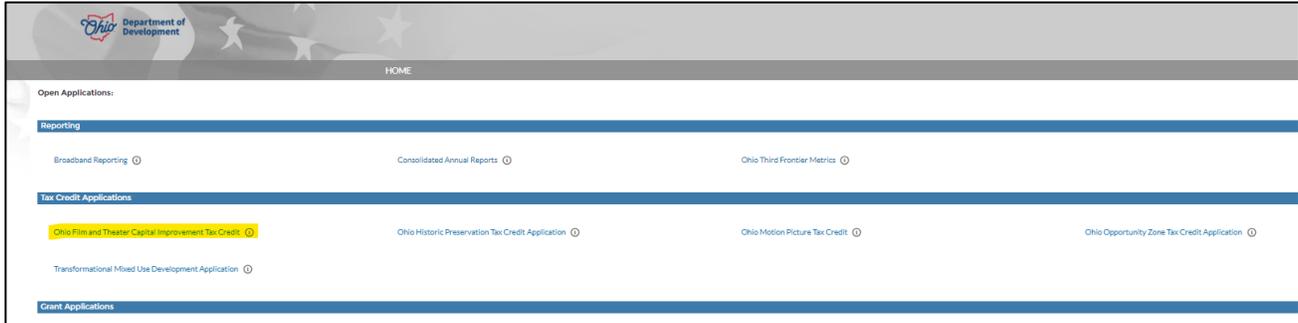
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KEY APPLICATION REQUIREMENTS

Below are some key requirements to consider before getting started with your application. 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	<ul style="list-style-type: none">• An eligible applicant is a <u>production company</u>, which includes any individual, corporation, partnership, limited liability company, or other form of business association that is registered with the secretary of state in Ohio, is in the motion picture or Broadway theatrical production industries and paid or incurred costs for qualified expenditures in completing a Capital Improvement Project.• 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
Application Period	<ul style="list-style-type: none">• Open Date/Time: October 15, 2024, at 10:00AM EST• End Date/Time: December 2, 2024, at 4:00PM EST• No late applications will be accepted.
Application Fee	<ul style="list-style-type: none">• Must be paid during the application period.• 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. No checks will be accepted. If you need instructions on how to make an electronic payment, please request electronic transfer of funds instructions from Development prior to the close of the application period. Request payment instructions by emailing us at: askohiofilm.askohiofilm@development.ohio.gov
Application Portal	<ul style="list-style-type: none">• The Project Contact person must create an account the application portal> https://development.my.site.com/ODSA/s/login/

APPLICATION PORTAL



- From the home screen of the application portal, navigate to the Tax Credit Applications section and select Ohio Film and Theater Capital Improvements.

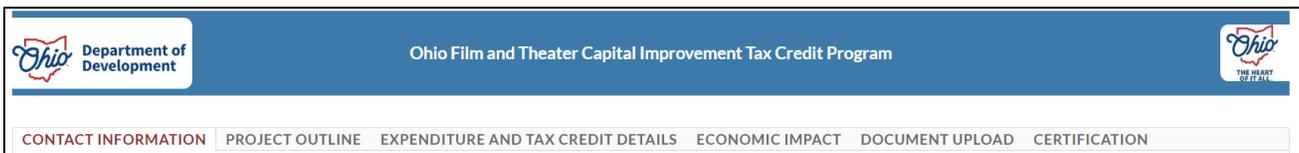
APPLICANT FEIN



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

APPLICATION SECTIONS

The application is organized by tabs I-VI and each tab consists of sections. Attachments to the application are required on tab III. and tab VI.



TAB I. CONTACT INFORMATION

A. Applicant Information

CONTACT INFORMATION	PROJECT OUTLINE	EXPENDITURE AND TAX CREDIT DETAILS	ECONOMIC IMPACT	DOCUMENT UPLOAD	CERTIFICATION
Applicant Information					
*Project Title		*Region of Ohio in which Capital Improvement will occur			
Date of Application Submission	Production Company				
Oct 1, 2024	Supercreek Village				
FEIN	GAOS Supplier ID				
26-8302764	1610001024				
Ohio Charter Number	Company Mailing Address				
1234567	4105 Broadway St				
City	State				
Supercreek	Ohio				
Zip Code	Phone Number				
44881	(614) 567-2344				
Email					
test@yahoo.com					

- The applicant information is for the production company as defined in Section 122.85 of the Revised Code that has or will complete a capital improvement project and is completing the application.
- The Applicant Information requested below should mostly auto-populate based on the production company/applicant information you used to create an account.
- Project Title will be used to identify and reference the application throughout the application/award process.
- **Region of Ohio in which project will occur:** <https://development.ohio.gov/business/ohio-film-office/regional-film-resources>

B. Filing Entity

Filing Entity	
*Principal Contact First Name	*Principal Contact Last Name
*Address	*City
*State (Please try to use two letter state abbreviations)	*Zip Code
*Phone Number	Fax(Optional)

- The Filing Entity information is the contact person's information for the production company/eligible applicant, or production company, identified above and completing the application for a capital improvements project.

C. Project Contact Information

Project Contact Information	
Frame as Filing Entity click here	
*Project Contact First Name	*Project Contact Last Name
*Title	*Contact Company Name
*Mailing Address	*City
*State (Please try to use two letter state abbreviations)	*Zip Code
*Phone Number	*Email

- The Project Contact Information is for the contact person for the application and the capital improvements project, if different than the filing entity's contact person information requested above.
- Note: The Project Contact Person should be the eligible applicant's authorized representative and decision-maker. This person will be Development's primary contact person regarding the application.

TAB II. PROJECT OUTLINE

A. Project Description

The screenshot shows a web application interface with a navigation bar at the top containing the following tabs: CONTACT INFORMATION, PROJECT OUTLINE (highlighted in red), EXPENDITURE AND TAX CREDIT DETAILS, ECONOMIC IMPACT, DOCUMENT UPLOAD, and CERTIFICATION. Below the navigation bar is a form titled "Project Description" with a green icon. The form contains several input fields: "Project Address", "Project City", "Project Zip Code", "State (Please try to use two letter state abbreviations)" with a dropdown menu showing "OH", "County" with a dropdown menu showing "choose one...", and "Project Parcel Ids" with a text area. At the bottom of the form, there is a note: "* Please provide a detailed description of the capital improvement project including the location of the facilities or equipment involved in the project and an explanation of how those facilities or equipment are intended to be used in the production or postproduction of motion pictures or Broadway theatrical productions in this state. Maximum 10,000 characters." with a text area.

- Enter the street address, city, zip code, county, and parcel ID(s) for the location of the capital improvements project.
- Provide a concise description of the capital improvement project that includes the location of the facilities or equipment involved in the project and an explanation of how those facilities or equipment are intended to be used in the production or postproduction of motion pictures or Broadway theatrical productions in Ohio. Describe both the qualified expenditures and ineligible expenditures related to the capital improvements project and summarize the commencement or completion status of the project.

B. Project Schedule

The screenshot shows a web application interface with a navigation bar at the top containing the following tabs: CONTACT INFORMATION, PROJECT OUTLINE (highlighted in red), EXPENDITURE AND TAX CREDIT DETAILS, ECONOMIC IMPACT, DOCUMENT UPLOAD, and CERTIFICATION. Below the navigation bar is a form titled "Project Schedule" with a blue icon. The form contains a section titled "Project Phase Timeline" with a blue icon. This section has two input fields: "Construction Period Start Date" and "Construction Period End Date", both with calendar icons.

- Select either the actual or anticipated construction period start date and end date. Construction period is the start date of any construction or installation and fabrication of equipment activities needed to complete the project through the end date of all construction or installation and fabrication of equipment activities needed to complete the project.
- **Important reminder and consideration.** The estimated economic impacts of the capital improvements project are measured during the completion period. **Completion period** is the period beginning on the date after the completion of the construction period and ending on the one-year anniversary of that date.

Please identify the category that applies to your project and submit the corresponding information:

- If the capital improvement project is complete at the time the application is submitted, provide a schedule documenting the progression of the project from its commencement to its completion.
- If the capital improvement project is not complete at the time the application is submitted, provide a schedule for the progression, completion, and, if applicable, commencement of the project.

Activity	Status	Date Completed or Anticipated Completion Date
Project Financing	choose one	
GIS Report	choose one	
zoning Approval	choose one	
Property Acquisition	choose one	
Site Plan/ Approval	choose one	
Site Construction Permit	choose one	
Demolition Permit(s)	choose one	
Site Plan/ Approval (ADD)	choose one	
Historic Preservation Approvals	choose one	
Building Permit(s)	choose one	
Construction Commencement	choose one	
Construction Completion	choose one	
Equipment Purchase	choose one	
Equipment Installation	choose one	
Temporary Certificate of Occupancy	choose one	
Certificate of Occupancy	choose one	
Other (use other here)	choose one	
Maximum 1000 characters		
Other (use other here)	choose one	
Maximum 1000 characters		

- Select the status and actual or anticipated date of each milestone that is applicable to the capital improvements project.
- Select NA for the milestones that do not apply to the capital improvements project or seem redundant. No date is required when NA is selected.
- Use the Other categories for milestones not listed in the project schedule below but are applicable to the capital improvements project.
- **Important reminder and consideration:** An updated project schedule is required in the 90-day progress report. The milestones in the project schedule below will be compared to the updated project schedule's milestones in the 90-day progress report.

TAB III. EXPENDITURE AND TAX CREDIT DETAILS

A. Expenditures

CONTACT INFORMATION	PROJECT OUTLINE	EXPENDITURE AND TAX CREDIT DETAILS	ECONOMIC IMPACT	DOCUMENT UPLOAD	CERTIFICATION
<p>Expenditures</p> <p>*What is the total cost of the project, including qualified expenditures and ineligible expenditures?</p> <input type="text"/>					

- Enter the total cost of the capital improvements project.
- The total cost is equal to BOTH qualified expenditures and ineligible expenditures. The total cost should be greater than or equal to qualified eligible expenditures.

B. Qualified/Eligible Expenditures

Qualified and Eligible Expenditures	Qualified Eligible Expenditure Amount	Description
Land Acquisition	<input type="text"/>	Maximum 255 characters
Building Acquisition	<input type="text"/>	Maximum 255 characters
Site Improvements	<input type="text"/>	Maximum 255 characters
Demolition	<input type="text"/>	Maximum 255 characters
Earth Work	<input type="text"/>	Maximum 255 characters
Site Utilities	<input type="text"/>	Maximum 255 characters
New Construction Buildings/Structures	<input type="text"/>	Maximum 255 characters
Renovation - Buildings/Structures	<input type="text"/>	Maximum 255 characters
Leasehold (Tenant) Improvements	<input type="text"/>	Maximum 255 characters
Architectural and/or Engineering Fees	<input type="text"/>	Maximum 255 characters
CRA Report Accounting/Auditing	<input type="text"/>	Maximum 255 characters
Equipment	<input type="text"/>	Maximum 255 characters
Fabrication and Installation of Equipment	<input type="text"/>	Maximum 255 characters
Other (Identify the use in Description)	<input type="text"/>	Maximum 255 characters
Total	<input type="text"/>	

- Enter the actual or estimated qualified expenditure amount for each budget line item listed in the qualified eligible expenditures table.
- Do NOT include ineligible expenditures in the budget line items below. Include only qualified expenditures amounts.
- Use the description box to provide concise information related to each qualified budget line item with an estimated or actual cost greater than \$0. This helps Development better understand the qualified expenditures for the capital improvements project.
- The total qualified eligible expenditure amount is used to estimate the estimated tax credit amount later in the application in section D of the Expenditure and Tax Credit Detail tab.

C. Financial Ability

Financial Ability

Financial Ability - List all secured financing sources below.

Source of Funds	Secured Amount	Status	Closing Date or Anticipated Closing/Award Date	Attachment	Actions
		choose one...		Upload Files Or drop files	
Total Amount		\$0.00			
% Secured					

[+ Add Row](#)

Source of Funds

Sources of funds is the entity providing financing.

Secured Amount

Secured amount is the committed or actual amount of financing secured for the Project.

Status

Status is either committed or closed.

Closing Date/Anticipated

This is the anticipated closing date for the committed financing to close or the actual closing date for the secured financing.

Attachments

All applicants must attach any combination of the following documents to support the committed financing sources:

Private Financing

Executed term sheet signed by a financial institution or other investment source and the applicant declaring its total financial investment in the applicant's capital improvement project, the date that the investment will be made, the term of the investment and any condition for closing.

Executed loan agreement demonstrating a commitment to loan a specific amount of financing for the applicant's capital improvement project, the date the commitment was made and an established period in which the investment will take place.

Executed commitment letter signed by a financial institution or other investment source and the applicant declaring its total financial investment in the applicant's capital improvement project, the date the commitment was made and an established period the investment will take place.

Public Financing

Public financing documented by an approved and executed council or commission ordinance, development agreement, letter of commitment or approval letter from a jurisdiction or public agency that contains the dollar amount of financing for the applicant's capital improvement project.

Equity

Investor equity documented by, at a minimum, a signed letter of commitment from the investor containing the dollar amount committed and information from a financial institution or third-party accountant demonstrating to the satisfaction of the director the committed investor

equity is unencumbered and available for the applicant’s capital improvement project.

Other

Other funding sources supported with executed commitments and/or terms as deemed to be acceptably documented by Development.

D. Estimated Tax Credit Amount

6 Estimated Tax Credit Amount

1 The estimated credit amount, which shall equal the lesser of five million dollars or twenty-five percent of the production company's estimated qualified expenditures.

Estimated Qualified Expenditures	25% of Estimated Qualified Expenditures	Estimated Tax Credit Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>

- Estimated qualified expenditures is autopopulated based on the sum of the budget line items entered in the qualified eligible expenditures table.
- 25% of estimated qualified expenditures is autopopulated based on 25% of the total estimated qualified expenditures amount.
- Estimated tax credit amount: you must enter the estimated tax credit amount, which cannot exceed 25% of estimated qualified expenditures or \$5,000,000, whichever is less.

TAB IV. ECONOMIC IMPACT

Estimated Economic Impacts

CONTACT INFORMATION
PROJECT OUTLINE
EXPENDITURE AND TAX CREDIT DETAILS
ECONOMIC IMPACT
DOCUMENT UPLOAD
CERTIFICATION

1 Estimated Economic Impact

The estimated economic impact of the capital improvement project in this state as a whole, and in any community in this state in which the facilities or equipment involved in the project are or will be located.

2 Permanent Workforce Impacts: Motion Picture Jobs

Year	Full-Time Equivalents	Average Hourly Wage	Total Projected Payroll
1st year after Project Completion	<input type="text"/>	<input type="text"/>	<input type="text"/>

2 Permanent Workforce Impacts: Broadway Theatrical Jobs

Year	Full-Time Equivalents	Average Hourly Wage	Total Projected Payroll
1st year after Project Completion	<input type="text"/>	<input type="text"/>	<input type="text"/>

3 Project Impacts: Sales, Income and Property Taxes

Year	Sales Tax	Income Tax	Property Tax	Total Taxes
Baseline Year	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Year	Projected Sales Tax	Projected Income Tax	Projected Property Tax	Total Projected Taxes
1st Year after Project Completion	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Difference	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

A. Permanent Workforce Impacts: Motion Picture Jobs

- Enter the estimated number of full-time equivalent motion picture industry jobs to be created.
- Enter the average hourly wage of all full-time equivalent motion picture industry jobs.

B. Permanent Workforce Impacts: Broadway Theatrical Jobs

- Enter the estimated number of full-time equivalent motion picture industry jobs to be created.
- Enter the average hourly wage of all full-time equivalent motion picture industry jobs.

C. Project Impacts: Sales, Income, and Property Taxes

- Enter the baseline year sales, income, and property taxes at the Project site.
- Enter the estimated or projected sales, income, and property taxes at the Project site in the one-year after the construction period.
- The difference and totals are automatically calculated based on the entries in tax amounts above.

TAB V. DOCUMENT UPLOAD

ATTACHMENTS

CONTACT INFORMATION
PROJECT OUTLINE
EXPENDITURE AND TAX CREDIT DETAILS
ECONOMIC IMPACT
DOCUMENT UPLOAD
CERTIFICATION

Document Upload

Upload necessary documents related to your project application, including:

- **Budget:** Detailed financial plan outlining project expenditures.
- **Construction Schedule:** Documentation of project timeline from commencement to completion, or progression and completion if project is ongoing.
- **Financial Ability Documentation:** Proof that the company has secured funding equivalent to at least fifty percent of the total project cost.
- **Economic Impact Statement:** Assessment of projected economic benefits resulting from the project.
- **Ohio Secretary of State Business Registration:** Proof of the company's official registration with the Ohio Secretary of State, confirming legal business standing.
- **Project Site Plan, Renderings, or Location Map:** Visual documentation, such as site plans, architectural renderings, or maps, showing the location and layout of the project.
- **Secured Financing Documentation:** Documentation showing evidence of secured financing, such as loan agreements or commitment letters, that will fund the project.
- **New Jobs and Payroll Created Documentation:** Details of the new jobs created by the project, including position titles and associated payroll information.
- **Increase in Tax Collection Documentation:** Reports or statements demonstrating the projected increase in tax collections, such as sales, income, or property taxes, resulting from the project.

All listed documents are required for the application process. Ensure that each file is correctly named as specified in the application guidelines to facilitate the application review process. Applications with missing documents may not be considered.

Upload Files
Or drop files

No documents uploaded

The following combination of documents are required to be attached to the application:

- | | |
|--|--|
| A. Budget | Detailed financial plan outlining project expenditures. |
| B. Construction Schedule | Documentation of project timeline from commencement to completion, or progression and completion if project is ongoing. |
| C. Economic Impact Statement | Assessment of projected economic benefits resulting from the project. |
| D. Ohio Secretary of State Business Registration | Proof of the company's official registration with the Ohio Secretary of State, confirming legal business standing. |
| E. Project Site Plan, Renderings, or Location Map | Visual documentation, such as site plans, architectural renderings, or maps, showing the location and layout of the project. |
| F. New Jobs and Payroll Created Documentation | Details of the new jobs created by the project, including position titles and associated payroll information. |
| G. Increase in Tax Collection Documentation | Reports or statements demonstrating the projected increase in tax collections, such as sales, income, or property taxes, resulting from the project. |

TAB VI. CERTIFICATION

CONTACT INFORMATION PROJECT OUTLINE EXPENDITURE AND TAX CREDIT DETAILS ECONOMIC IMPACT DOCUMENT UPLOAD **CERTIFICATION**

Submit Application

- I understand that by signing this application, I grant the Ohio Department of Development or its authorized agents access to any records needed for verification and evaluation of the information provided in this application. I understand that filling out this application does not guarantee that I will receive assistance.
- I certify that the information I have provided in this application is, to the best of my knowledge, a true, accurate and complete disclosure of the requested information. I understand that I may be held civilly and criminally liable under Federal and State law for knowingly making false or fraudulent statements.

*Signature
Name

*Title
Title

A. Signature

- The application must be signed by the applicant’s authorized representative by typing the person’s full name.

B. Title

- Enter the title of the applicant’s authorized representative by typing the person’s official job title.

C. Submit

- Click submit to submit the application. If required fields are blank or required documentation is not uploaded, error messages will display.
- If error messages display, navigate to the application sections that need reconciled, reconcile the errors and resubmit the application.
- If assistance is needed, please contact the Ohio Film Office.