



The following is a list of qualifying expenditures for the Oklahoma Film Enhancement Rebate Program:

- Below-the-line wages or salaries paid to Oklahoma residents
- Wages or salaries paid to *Oklahoma Expatriates (as described in guidelines)
- Salaries for resident and non-resident above-the-line personnel paid to loan-out corporations or limited liability companies registered to do business with the Oklahoma Secretary of State's Office. *Note: No more than Twenty-five percent (25%) of the total rebated amount can be comprised of qualifying above-the-line salaries*
- Underlying rights for screenplay and novels paid to an Oklahoma entity or individuals with an Oklahoma tax liability (also subject to the 25% cap detailed above)
- The cost of construction, operations, wardrobe, accessories and related services
- The cost of photography, sound synchronization, lighting and related services
- Rental of facilities and equipment paid to an Oklahoma company

Other direct costs for purchase/rentals through Oklahoma vendors of pre-production, production, and post production of a film to include:

- Location scouting expenditures made in Oklahoma
- Employer paid payroll taxes for Oklahoma employees, including SUI, FUI, FICA, Workers Comp
- Union fringe paid to Oklahoma crew
- Shipping and postage for packages originating within and/or terminating in Oklahoma that are directly attributable to filming in Oklahoma
- Lodging costs
- Rental cars used by production in Oklahoma providing it is a taxable transaction in Oklahoma
- Box rental fees for Oklahoma crew
- Completion bonding if utilizing an Oklahoma-based company
- Production insurance if utilizing an Oklahoma-based company
- The purchase of airfare for the purposes of location scouting and production of the film if utilizing an Oklahoma-based travel agency. Flight must originate or conclude in Oklahoma
- Airline baggage fees: up to two per flight, per person for flights into or out of Oklahoma
- Per Diem paid to cast and crew for Oklahoma filming dates (both resident and non-resident)
- Third party final rebate reviews conducted by pre-certified Oklahoma accounting firms