"SCENE IN SAN FRANCISCO"
FILM AND TELEVISION REBATE PROGRAM GUIDELINES

San Francisco offers a refund on fees and payroll taxes paid to the City during production of up to $600,000 per production.

Requirements for refund:

- Budgets less than $3 million must film 55% of principal photography in San Francisco. Budgets of $3 million or more must film 65% of principal photography in San Francisco. The total dollar amount eligible for rebate for any single production may not exceed $600,000. Production days qualify on sound stages or other qualifying interiors and within the forty-nine (49) square miles of the City and County of San Francisco.
- Production companies must apply for a Business License with the Office of the Treasurer and Tax Collector. Information on the registration procedures can be found at: www.sfgov.org/site/treasurer
- Production office must be located in the City & County of San Francisco.
- Film shall contain an acknowledgment that the production was filmed in the City & County of San Francisco using the "Scene in San Francisco" logo.
- Production shall agree to pay all obligations the film production company has incurred in the City and County of San Francisco.
- Production must comply with first source hiring requirements. **Click here** for first source hiring instructions (pdf).
- Production must utilize the services of an experienced Location Manager who is a member of the local union affiliate.

What Qualifies & Definitions:

Definitions for Qualifying Productions:

Feature length films, documentary and television films, movie of the week, television pilot or episode of a television series or non-scripted television episode.

"Film" means:
A single media or multimedia program, excluding advertising messages other than national or regional advertising messages intended for exhibition, that is fixed on film, digital medium, videotape, computer disc, laser disc or other similar delivery medium; can be viewed or reproduced; a production for which records are required under title 18 United States Code section 2257, to be maintained with respect to any performer in such production.

"Television film, pilot or episode, documentary" means:
A single media or multimedia program, excluding advertising messages other than national or regional advertising messages intended for exhibition, that is fixed on film, digital medium, videotape, computer disc, laser disc or other similar delivery medium; can be viewed or reproduced;

a production for which records are required under title 18 United States Code section 2257, to be maintained with respect to any performer in such production.

"City fees paid" means:
Fees paid to City departments for use or rental of City property, equipment, or employees, including police administrative costs, fees for police officers, traffic control officers, and rental of City buildings, facilities, or real property.

"Qualifying Interior" means:
Any soundstage, stage space or reasonable facsimile such as a warehouse or other space used specifically for cover or set building, not a practical location. Interior days qualify in following counties Alameda, San Mateo and Marin, production exterior days excluded.

"49 square miles" includes:
All agencies and alternate jurisdictions contained within the 49 square miles of the City & County of San Francisco.

What Qualifies for the City Refund:

- Fees paid to City departments for use of rental of City property, equipment, or employees, including police administrative costs, fees for police officers*, traffic control officers, and rental of City buildings, facilities, or real property.
- All daily use fees paid to the San Francisco Film Commission.
- All payroll taxes paid to the City and County of San Francisco. This can be calculated by taking 1.5% of your total estimated payroll. For more information please consult the Office of the Treasurer and Tax Collector. www.sfgov.org/site/treasurer

* Police refund limited to 4 SFPD, each for 12 hours, for every day that police services are required on location.

What type of Production does not Qualify for the City Refund:

- The following types of productions do NOT qualify for the Scene in San Francisco Film Rebate Program: a news or current affairs program, interview or talk program, instructional film or program, film or program consisting primarily of stock footage, sporting event or sporting program, game show, award ceremony, film or program intended primarily for industrial, corporate or institutional end-users, fundraising film or program, commercial, music video, pornographic program; or a production for which records are required under Title 18 United States Code section 2257, to be maintained with respect to any performer in such production.

General instructions for completing the initial application form and accompanying documents.

BEFORE PRODUCTION:

Please note: The application process described below, the forms and their accompanying instructions are consistent with the San Francisco City and County Administrative Code section 57.8, rules governing the administration of the tax rebate. However, should anything in the form or instructions be inconsistent with the Administrative Code section 57.8, Administrative Code section 57.8 will prevail. For a copy of the City & County of San Francisco Administrative Code, please **click here**.

Initial Application: How to Apply

Productions applying for the Scene in San Francisco Film Rebate Program will first need to file an initial application, which consists of the following documents:

Each of the forms below is available for download as a PDF document and requires the free Acrobat Reader for viewing and completion.

1. ***FORM A*** – Initial Application for Scene in San Francisco Rebate and accompanying instructions. A copy of this application needs to be submitted to the San Francisco Film Office. **Click here** for the application and instructions (word).

2. ***Project Budget –*** The most current version of the project budget, below-the-line expenses only. This is a mandatory part of the application process and must be submitted with the Initial Application in order for the application to be complete.

3. ***Project Script*** – Please submit along with Initial Application.

4. ***Sunshine Letter (Optional)*** – To protect confidentiality of private information and trade secrets, you may submit a letter along with the application requesting that application information be withheld from disclosure, subject to applicable laws.

   Applications for a refund of City fees and taxes under the Scene in San Francisco Rebate Program are public records under the provisions of the California Public Records Act and the City's Sunshine Ordinance. The City is therefore required to disclose information contained in the applications upon request from a member of the public unless specific exemptions contained in those laws apply. If you believe that portions of your application are, or should be, exempt from disclosure, please submit with your application a letter identifying the confidential information and the basis for your conclusion that the City may not, or need not, disclose the information to the public.

   The City reserves the right to determine whether the information identified may be withheld from disclosure under applicable public record laws. The City will notify you of any request from the public for disclosure of the identified information, and will notify you of the City's determination whether to disclose the requested information.

These combined documents are the initial application, which leads to conditional approval of the project for the Scene in San Francisco Film Rebate Program administered by the City & County of San Francisco. Receipt of a certificate of conditional eligibility does not guarantee availability of the credit, which is dependent on the final budget meeting the requirements of the credit.

When to apply:

Applications must be submitted at least forty-five (45) days prior to the start of principal photography and ongoing photography but not more than one (1) year prior to the start of principal photography. Applications submitted less than forty-five (45) days prior to the scheduled start of principal photography must be approved by the Executive Director.

Where to apply:

Please submit the completed FORM A, Project Budget and Script in hardcopy. Please submit to:

San Francisco Film Commission Office
City Hall, Room 473
San Francisco, CA 94102
(415) 554-6241 office (415) 554-6503 fax
WWW.FILMSF.ORG

Next Steps: What happens after you submit the Initial Application?

1. **Interview –** You must call the San Francisco Film Office (415) 554-6241 to schedule an appointment to discuss the application. This meeting must be attended by a producer and either the line producer, unit production manager, production accountant or their designee, subject to approval of the San Francisco Film Office.

2. **Approval** – If the initial application is approved, the San Francisco Film Office shall issue a certificate of conditional eligibility to the authorized applicant. The San Francisco Film Office shall provide a copy of such certificate to the San Francisco Controllers Office. If the initial application is disapproved, the San Francisco Film Office shall provide the applicant with a notice of disapproval, which shall state the reasons therefore. Such disapproval shall be a rejection of the applicant's initial application. An authorized applicant that disagrees with the disapproval or the amount of the credit may appeal pursuant to the process set forth in the regulations of the Scene in San Francisco Film Rebate Program. **Click here** for a copy of the appeals process (pdf).

   Receipt of the certificate of the conditional eligibility does not guarantee availability of the rebate or amount of the rebate, which is dependent on the final budget meeting the requirements of the credit. Please note that actual receipt of the Scene in San Francisco Film Rebate is subject to availability of City funds for the program.

3. **Prior to the Start of Principal and Ongoing Photography** – If the Initial Application is approved, the production will be required to supply the following:

- Written notice of start date of principal and ongoing photography.
- Crew call sheet for the first day of production.
- Production shooting schedule.
- Current "sign off" budget – below-the-line expenses only.
- Preliminary Calculation of Estimated Rebate FORM B **Click here** for the form and accompanying instructions (xls).
- Fully executed First Source Hiring Agreement (word) and final list of City residents hired to work on the production, including job title, start date, starting wage/salary, and expected length of employment.

- Copy of Business Registration Certificate – if Business Registration is pending please submit copy of Business Registration application and check copy.
- Film Commission Use Agreement.
- Certificate of Insurance and Auto and General Liability Endorsement from insurance company.
- Any additional documents as may be requested by San Francisco Film Office.

4. **Record Retention** – Each authorized and approved applicant must maintain records in paper or electronic form, of any qualified production costs used to calculate its potential or actual benefit(s) under this program for a minimum of three (3) years from the date of filing. The San Francisco Film Office shall have the right to request such records upon reasonable notice.

AFTER PRODUCTION:

No more than forty five (45) days after the completion of principal photography, the production must submit a completed Final Application, along with supporting documents, including but not limited to a final budget, general ledger, crew list, production shooting schedule, daily production reports and any other documents required to accompany the Final Application. Productions with more than one hundred fifty (150) days of principal photography may apply for rebate of costs associated with the production of the Film or Television Project on a rolling basis every 6 months.

A complete final application consists of the following documents:

1. ***FORM C*** – Final Application for the Scene in San Francisco Film Rebate Program. A copy of this application needs to be submitted to the San Francisco Film Office. **Click here** for the application (word).

2. ***FORM D*** – Final Calculation of Qualified Expenditures. This is a summary of actual expenses incurred during production. **Click here** for Form D (xls).

3. ***FORM E*** – Reimbursement Form. This is a detail of actual expenses incurred during production. **Click here** for the form, accompanying instructions, and the form sample (xls).

4. **Copy of San Francisco Payroll Tax Statement and copy of check.**

5. **Copy of Business Registration Certificate**

6. **Final Budget -** The final budget, below-the-line expenses only, is a mandatory part of this application. Please have a production representative sign off on the final budget. The budget must be submitted with the Final Application in order for the application to be complete.

7. **General Ledger –** A general ledger, or "bible," that ties to the completed FORM D is a mandatory part of this application. Vendor name must be clearly visible on general ledger.

8. **Complete Crew List –** Sorted alphabetically & by county

9. **Vendor List -** Sorted alphabetically & by county of vendor's headquarters.

10. **Production Shooting Schedule**

11. **Daily Production Reports**

12. **Local Community Expenditure Report** - A break down of local spending during production. **Click here** for the Local Community Expenditure Report Form (xls).

13. **Sunshine Letter (Optional) –** To protect confidentiality of private information and trade secrets, you may submit a letter along with the application requesting that application information be withheld from disclosure, subject to applicable laws.

Other documents as may be requested by the San Francisco Film Office.

These combined documents are the Final Application, which leads to approval of the project for the Scene in San Francisco Film Rebate Program. This application and its accompanying instructions are consistent with the City & County of San Francisco Administrative Code section 57.8, rules governing the administration of the tax rebate. However, should anything in the form or instructions be inconsistent with the Administrative Code section 57.8, Administrative Code section 57.8 will prevail. For a copy of the San Francisco Administrative Code, please **click here**.

When to apply:

Applications must be submitted within forty-five (45) days after the completion of principal photography. Applications submitted prior to the completion of principal photography or more than forty-five (45) days after the completion of principal photography will not be accepted. Productions with more than one hundred fifty (150) days of principal photography may apply for rebates of costs associated with the production of the Film or Television project on a rolling basis. The first request for rebate on a rolling basis may not be submitted until after thirty (30) days of principle photography have been completed. Subsequent rolling rebate requests may be submitted every six (6) months.

Where to apply:

Please submit the completed FORMS C, D and E, the Final Budget in hardcopy, FORM D must also be submitted in electronic format as an Excel document on CD or DVD. The General Ledger and other attachments may be submitted in electronic formats as PDF or other approved file format. Please submit to:

San Francisco Film Commission Office
City Hall, Room 473
San Francisco, CA 94102
(415) 554-6241 office
(415) 554-6503 fax
WWW.FILMSF.ORG

Next Steps: What happens after you submit this Final Application?

1. Approval – The San Francisco Film Commission will confirm via e-mail or U.S. Mail that the application, forms and supporting documents are complete. Upon its verification, the Film Commission will forward the Scene in San Francisco rebate package to the City Controller for payment within thirty (30) days. A delay in payment may occur if information required on reimbursement forms is missing or is unsupported. If the final application is disapproved, the San Francisco Film Office shall provide the applicant with a notice of disapproval, which shall state the reasons therefore. Such disapproval shall be a rejection of the applicant's final application. An authorized applicant that disagrees with the disapproval or the amount of the credit may appeal pursuant to the process as set forth in the regulations of the Scene in San Francisco Film Rebate Program.

2. Record Retention – Each authorized and approved applicant must maintain records, in paper or electronic form, of any qualified production costs used to calculate its potential or actual benefit(s) under this program for a minimum of three (3) years from the date of filing the final application. The San Francisco Film Office shall have the right to request such records upon reasonable notice.

Thank you for bringing your project to **San Francisco** and applying for the **Scene in San Francisco Film Rebate Program**. If you have any further questions, please contact us at:

San Francisco Film Commission Office
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San Francisco, CA
(415) 554-6241 office
(415) 554-6503 fax
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