

## Tennessee Entertainment Commission

### Schedule of Qualified Expenditures

Coding	Category	Eligible	Comments
<b>101-00</b>	<b>STORY &amp; RIGHTS</b>		
101-02	Story Rights Option, Story Rights Purchase, Agents and Attorney's Fees	NO	
<b>103-00</b>	<b>WRITING</b>		
103-02	Writers	YES	Tennessee Resident labor only
103-04	Story Editor	YES	
103-06	Research	YES	
103-08	Secretaries	YES	
103-10	Script Printing	YES	
103-12	Materials & Supplies	YES	
103-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>105-00</b>	<b>PRODUCER &amp; STAFF</b>		
105-02	Executive Producer	YES	Tennessee Resident Labor and Qualifying Non Resident Labor
105-04	Line Producer	YES	
105-05	Technical Advisor	YES	
105-06	Producers	YES	
105-07	Director's Secretary	YES	
105-08	Associate Producers	YES	
105-10	Secretaries	YES	
105-12	Assistants	YES	
105-14	Purchases and supplies	YES	
105-16	Wrap Party	NO	
105-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>107-00</b>	<b>DIRECTOR &amp; STAFF</b>		
107-02	Director	YES	Tennessee Resident Labor and Qualifying Non Resident Labor
107-04	Dialogue Coach	YES	
107-06	Secretaries	YES	
107-08	Choreographers	YES	
107-10	Assistants	YES	
107-12	Towncar Allowance	YES	
107-14	Purchases and Supplies	YES	
107-16	Director Assistant Computer	YES	
107/18	Director Office Rentals	YES	
107-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)

<u>Coding</u>	<u>Category</u>	<u>Eligible</u>	<u>Comments</u>
<b>109-00</b>	<b>TALENT</b>		
109-02	Principal Cast	YES	Tennessee Resident Labor and Qualifying Non Resident Labor
109-04	Supporting Cast	YES	
109-06	Day Player	YES	
109-08	Weekly Player	YES	
109-10	Talent Staff	YES	
109-12	Talent Expenses	YES	
109-14	Stunt Coordinator	YES	Tennessee Resident Labor and Qualifying Non Resident Labor
109-16	Stunts	YES	
109-18	Looping and Expenses	YES	
109-20	Casting Director	YES	Tennessee Resident Labor and Qualifying Non Resident Labor
109-22	Casting Assistants	YES	
109-24	Casting Office Expenses	YES	
109-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>111-00</b>	<b>TRAVEL &amp; LIVING Above &amp; Below the Line</b>		
111-02	Travel	YES	Travel to/from/within the state of Tennessee, purchased through a Tennessee based vendor, company, or person subject to taxation in this State. Excludes private/charter flights.
111-04	Living	YES	If related expenses are incurred in Tennessee and paid to a Tennessee based vendor, company, or person subject to taxation in this State.
<b>112-00</b>	<b>FRINGE BENEFITS</b>		
112-02	Pension Plan & Health and Welfare	YES	For Tennessee Resident labor only
112-04	Employer Taxes	NO	
112-06	Local Hire Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
112-08	Payroll Handling	YES	If related expenses are incurred in Tennessee and paid to a Tennessee based vendor, company, or person subject to taxation in this State.

<u>Coding</u>	<u>Category</u>	<u>Eligible</u>	<u>Comments</u>
<b>PRODUCTION</b>			
<b>113-00</b>	<b>PRODUCTION STAFF</b>		
113-02	Production Manager	YES	Tennessee Resident Labor and Qualifying Non Resident Labor
113-04	Production Supervisor	YES	
113-06	First Assistant Director	YES	
113-08	Second AD's and Trainees	YES	
113-10	Script Supervisor	YES	
113-12	Location Manager	YES	
113-14	Asst Location Managers & Scouts	YES	
113-16	Tech Advisors	YES	
113-18	Production Coordinators	YES	
113-20	Asst Production Coordinators	YES	
113-22	Production Secretaries	YES	
113-24	Production Accountants	YES	
113-26	Assistant Accountants	YES	
113-28	Payroll	YES	
113-30	Construction Estimator	YES	
113-32	Post Accounting	YES	
113-34	Production Assistants	YES	
113-36	Pre-Production Breakdown	YES	
113-38	Board & Budget	YES	If related expenses are incurred in Tennessee and paid to a Tennessee based vendor, company, or person subject to taxation in this State.
113-40	Script Timing	YES	Tennessee Resident labor only
113-42	POC and Assistants	YES	Tennessee Resident Labor and Qualifying Non Resident Labor
113-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>115-00</b>	<b>EXTRA TALENT</b>		
115-02	Stand ins	YES	Tennessee Resident Labor and Qualifying Non Resident Labor
115-04	Casting Commission	YES	
115-06	Extras-Studio	YES	
115-08	Non Union	YES	
115-10	Extras-Location	YES	
115-12	Non Union -	YES	
115-14	Sideline Musicians	YES	
115-16	Fittings	YES	
115-18	Wardrobe	YES	
115-20	Atmosphere Cars	YES	
115-22	Casting Svc Fee and Fringes	YES	For casting services performed within Tennessee by a Tennessee Vendor and fringes related to Tennessee Resident labor only
115-24	Polaroid	YES	
115-26	Telephone/Office	YES	
115-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)

<u>Coding</u>	<u>Category</u>	<u>Eligible</u>	<u>Comments</u>
<b>117-00</b>	<b>CAMERA</b>		
117-02	Director of Photography	YES	Tennessee Resident labor and Qualifying Non Resident Labor
117-04	Operator	YES	
117-06	Asst Cameramen & Operators	YES	
117-08	Stead icam Operator	YES	
117-10	Still Photographer	YES	
117-12	Loader	YES	
117-14	Loss and Damage	YES	
117-16	Purchases & Supplies	YES	
117-18	Camera Rentals	YES	
117-20	Box and Still Camera Rentals	YES	
117-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>119-00</b>	<b>ART DEPARTMENT</b>		
119-02	Production Designer	YES	Tennessee Resident labor and Qualifying Non Resident Labor
119-04	Art Director and Assistants	YES	
119-06	Set Designers	YES	
119-08	Illustrators	YES	
119-10	Local Hire	YES	
119-12	Storyboard Artist	YES	
119-14	Prod. Assistants	YES	
119-16	Blue Printing	YES	
119-18	Stock Units / Backings	YES	
119-20	Purchases & Supplies	YES	
119-22	Processing	YES	
119-24	Research Materials	YES	
119-26	Rentals	YES	
119-28	Equipment	YES	For assets with a cost over \$5,000, the amount is limited to the net cost of the asset purchases less sales proceeds to 50% of the purchases price, whichever is less (unless the asset is destroyed in production).
119-30	Car and Box Rentals	YES	If rented from a Tennessee Resident or a Tennessee Vendor
119-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>121-00</b>	<b>SET CONSTRUCTION</b>		
121-02	Construction Coordinators	YES	Tennessee Resident labor and Qualifying Non Resident Labor
121-04	Construction Foremen	YES	
121-06	Stage Set Construction Labor	YES	
121-08	Location Set Construction Labor	YES	
121-10	Stage Set Construction Materials Purchase	YES	
121-12	Location Set Construction Materials Purchase	YES	
121-14	Stage Set Striking Labor	YES	Tennessee Resident labor and Qualifying Non Resident Labor
121-16	Stage Set Striking Materials Purchase and Rentals	YES	
121-18	Location Set Striking Labor	YES	Tennessee Resident labor and Qualifying Non Resident Labor
121-20	Location Set Striking Materials Purchase	YES	

<u>Coding</u>	<u>Category</u>	<u>Eligible</u>	<u>Comments</u>
121-22	Set Restoration	YES	
121-24	Fold and Hold Sets	YES	
121-26	Greens Purchase	YES	
121-28	Backings Rental/Purchase	YES	
121-30	Trash Removal	YES	
121-32	Scissor Lifts/Forklifts	YES	
121-34	Car and Box Rental	YES	If rented from a Tennessee Resident or a Tennessee Vendor
121-36	Construction Expendables	YES	
121-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>123-00</b>	<b>SPECIAL EFFECTS</b>		
123-02	SFX Coordinator	YES	Tennessee Resident labor and Qualifying Non Resident Labor
123-04	SFX Assistants	YES	
123-06	Rig and Strike	YES	
123-08	Loss and Damage	YES	
123-10	Manufacturing Labor & Materials	YES	Labor: Tennessee Resident labor only. Materials: If purchased from a Tennessee Vendor
123-12	Purchases	YES	
123-14	Equipment Rentals	YES	
123-16	Box Rental	YES	If rented from a Tennessee Resident or a Tennessee Vendor
123-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>125-00</b>	<b>SET OPERATIONS</b>		
125-02	Key Grip	YES	Tennessee Resident labor and Qualifying Non Resident Labor
125-04	Grips -- all	YES	
125-06	Craft Service Persons	YES	
125-08	Greens Person- Company	YES	
125-10	Stand By Carpenters	YES	
125-12	Stand By Painters	YES	
125-14	Loss and Damage	YES	
125-16	Set Watch/Fireman	YES	Tennessee Resident labor and Qualifying Non Resident Labor
125-18	First Aid & Expenses	YES	
125-20	Medics	YES	
125-22	Other Crafts	YES	
125-24	Heating/Air Conditioning	YES	
125-26	Purchases	YES	
125-28	Grip Expendables	YES	
125-30	Lumber	YES	
125-32	Craft Service Purchases	YES	
125-34	Rentals	YES	
125-36	Grip Package	YES	
125-38	Truck Package	YES	
125-40	Additional Equipment	YES	For assets with a cost over \$5,000, the amount is limited to the net cost of the asset purchases less sales proceeds to 50% of the purchases price, whichever is less (unless the asset is destroyed in production).

<u>Coding</u>	<u>Category</u>	<u>Eligible</u>	<u>Comments</u>
125-42	Helicopter Rental	YES	
125-44	Box Rentals	YES	If rented from a Tennessee Resident or a Tennessee Vendor
125-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>127-00</b>	<b>ELECTRICAL</b>		
127-02	Chief Lighting Technician	YES	Tennessee Resident labor and Qualifying Non Resident Labor
127-04	Lighting Assistant and Technicians	YES	
127-06	Rig and Strike	YES	
127-08	Generator Operator	YES	
127-10	Generator Assistants	YES	
127-12	Special Equipment Operator	YES	
127-14	Electric Hookup	YES	
127-16	Current	YES	
127-18	Loss and Damage	YES	
127-20	Purchases-- Expendables, Gels, Etc.	YES	
127-22	Globes and Carbons	YES	
127-24	Rentals	YES	
127-26	Electric Package	YES	
127-28	Stage Package	YES	
127-30	Rigging Package	YES	
127-32	Add'l Equipment	YES	For assets with a cost over \$5,000, the amount is limited to the net cost of the asset purchases less sales proceeds to 50% of the purchases price, whichever is less (unless the asset is destroyed in production).
127-34	Specialty Lighting	YES	
127-36	Generator Rentals	YES	
127-38	Box Rentals	YES	If rented from a Tennessee Resident or a Tennessee Vendor
127-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>129-00</b>	<b>SET DRESSING</b>		
129-02	Set Decorator	YES	Tennessee Resident labor and Qualifying Non Resident Labor
129-04	Leadman/Buyer	YES	
129-05	Kit Rental	YES	If rented from a Tennessee Resident or a Tennessee Vendor
129-06	Set Dressing Labor	YES	Tennessee Resident labor and Qualifying Non Resident Labor
129-08	Drapery/Carpet	YES	
129-10	Loss, Damage	YES	
129-12	Manufacturing/Materials	YES	
129-14	Set Dress Purchase & Materials	YES	
129-16	Fixtures	YES	
129-18	Rentals	YES	
129-20	Rentals - All Sets	YES	
129-22	Car and Box Rentals	YES	
129-24	Research	YES	
129-26	Film Processing	YES	
129-28	Expendables	YES	
129-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
129-100	Cleaning	YES	
<b>131-00</b>	<b>ACTION PROPS</b>		
131-02	Prop Master	YES	Tennessee Resident labor and Quaifying Non Resident Labor
131-04	Assistant Prop Master & Labor	YES	
131-05	Kit Rental	YES	If rented from a Tennessee Resident or a Tennessee Vendor
131-06	Loss and Damage	YES	
131-08	Manufacturing Labor/Materials	YES	

<u>Coding</u>	<u>Category</u>	<u>Eligible</u>	<u>Comments</u>
131-10	Purchases & Rentals	YES	
131-12	Car and Box Rentals	YES	
131-15	Film Processing	YES	
131-16	Research	YES	
131-18	Expendables	YES	
131-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>133-00</b>	<b>PICTURE VEHICLES/ANIMALS</b>		
133-02	Picture Car Coordinator	YES	Tennessee Resident labor and Qualifying Non Resident Labor
133-04	Picture Car Drivers	YES	
133-06	Picture Car Rentals	YES	
133-08	Picture Car Expense	YES	
133-10	Marine Expense	YES	
133-12	Aircraft/Helicopter Expense	YES	
133-14	Pic Vehicle Manufacturing	YES	
133-16	Mechanic	YES	Tennessee Resident labor and Qualifying Non Resident Labor
133-18	Animals	YES	
133-20	Loss & Damage	YES	
133-22	Wranglers, Handlers	YES	Tennessee Resident labor and Qualifying Non Resident Labor
133-24	Feeding and Stabling	YES	
133-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>135-00</b>	<b>SPECIAL PHOTOGRAPHY</b>		
135-02	Process Operating	YES	
135-04	Blue Screen	YES	
135-06	Matte Shots Contract	YES	
135-08	Matte Crew Expenses	YES	
135-10	Animation	YES	
135-12	Miniature Contact	YES	
135-14	Miniature Expenses	YES	
135-16	Computer Graphics	YES	
135-18	Equipment Rental	YES	
135-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)

<u>Coding</u>	<u>Category</u>	<u>Eligible</u>	<u>Comments</u>	
<b>139-00</b>	<b>WARDROBE</b>			
139-02	Costume Designer	YES	Tennessee Resident labor and Qualifying Non Resident Labor	
139-04	Designer Staff	YES		
139-06	Wardrobe Labor	YES		
139-08	Costumers & Assts.	YES		
139-10	Cleaning and Dying	YES		
139-11	Kit Rental	YES		If rented from a Tennessee Resident or a Tennessee Vendor
139-12	Loss and Damage	YES		
139-14	Alterations & Repairs	YES		
139-16	Allowance	YES		
139-18	Purchases & Rentals	YES		
139-20	Car and Box Rentals	YES		
139-22	Research	YES		
139-24	Expendables	YES		
139-26	Washing Machine & Dryer	YES		
139-28	Shop Set Up	YES		
139-30	Polaroid	YES		
139-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)	
<b>141-00</b>	<b>MAKEUP &amp; HAIRDRESSING</b>			
141-02	Makeup Artist	YES	Tennessee Resident labor and Qualifying Non Resident Labor	
141-04	Key Makeup	YES		
141-06	Additional Makeup	YES		
141-08	Additional Hairstylists	YES		
141-10	Makeup & Hairdressing Supplies	YES		
141-12	Chair Rental	YES		
141-14	Wigs Purchase/Rentals	YES		
141-16	Appliances	YES		
141-18	Box Rentals	YES	If rented from a Tennessee Resident or a Tennessee Vendor	
141-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)	
<b>143-00</b>	<b>PRODUCTION SOUND</b>			
143-02	Mixer	YES	Tennessee Resident labor and Qualifying Non Resident Labor	
143-04	Boom Operator	YES		
143-06	Additional Labor Sound	YES		
143-08	Loss and Damage	YES		
143-10	Purchases	YES		
143-12	Rentals	YES		
143-14	Sound Package	YES		
143-16	Add'l Equipment	YES		
143-18	Walkie Talkies	YES		
143-20	Beepers	YES		
143-22	Box Rental	YES	If rented from a Tennessee Resident or a Tennessee Vendor	
143-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)	

<u>Coding</u>	<u>Category</u>	<u>Eligible</u>	<u>Comments</u>
<b>145-00</b>	<b>LOCATIONS</b>		
145-02	Site Fees and Rentals	YES	
145-04	Police/Firemen/Watchmen	YES	Tennessee Resident labor and Qualifying Non Resident Labor
145-06	Set Security	YES	
145-08	Scouting	YES	
145-10	Travel Fares	YES	
145-12	Airfare Rates	YES	Travel to/from/within the state of Tennessee, purchased through a Tennessee based vendor, company, or person subject to taxation in this State. Excludes private/charter flights.
145-14	Hotels	YES	
145-16	Per Diems	YES	Housing (in-state), living allowances and per diems paid to Tennessee Residents and non-residents related to services performed in Tennessee
145-18	Meals	YES	
145-20	Extras Catering	YES	
145-22	Office Production	YES	
145-24	Catering Assistants	YES	Tennessee Resident labor and Qualifying Non Resident Labor
145-28	Film Shipping	YES	
145-30	Shipping Negative	YES	
145-32	Baggage/Equipment Shipping	YES	
145-34	Mileage and Parking	YES	
145-36	Location Restoration	YES	
145-38	Purchases	YES	
145-40	Office Supplies & Equipment	YES	The amount is limited to the net cost of the asset purchases less sales proceeds to 20% of the purchased price, whichever is less (unless the asset is destroyed in production).
145-42	Rentals	YES	
145-44	Office Space	YES	
145-46	Utilities	YES	
145-48	Cleaning	YES	
145-50	Art Dept Office	YES	
145-52	Set Dec/Props Warehouse	YES	
145-54	Construction Mill	YES	
145-56	Telephone/Postage	YES	
145-58	Install Phone Systems	YES	
145-60	Phone Charges	YES	
145-62	Cell Charges	NO	
145-64	Office Equipment Rental	YES	
145-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)

<u>Coding</u>	<u>Category</u>	<u>Eligible</u>	<u>Comments</u>
<b>147-00</b>	<b>VIDEO TAPE</b>		
147-02	Supervision	YES	Tennessee Resident labor and Qualifying Non Resident Labor
147-04	Technical Director	YES	
147-06	Video Operator	YES	
147-08	Video Recordist	YES	
147-10	Additional labor	YES	
147-12	Purchases	YES	
147-14	Supplies	YES	
147-16	Rentals	YES	
147-18	Video Assist Package	YES	
147-22	Video Transfers	YES	
147-24	Video Editing	YES	
147-26	Video Contact	YES	
147-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>149-00</b>	<b>TRANSPORTATION</b>		
149-02	Transportation Coordinator	YES	Tennessee Resident labor and Qualifying Non Resident Labor
149-04	Captains	YES	Tennessee Resident labor and Qualifying Non Resident Labor
149-06	Studio Drivers	YES	Tennessee Resident labor and Qualifying Non Resident Labor
149-08	Location Drivers	YES	Tennessee Resident labor and Qualifying Non Resident Labor
149-10	Loss and Damage	YES	
149-12	Repairs/Maintenance	YES	
149-14	Box Rental	YES	If rented from a Tennessee Resident or a Tennessee Vendor
149-16	Car Wash	YES	
149-18	Pickup Service	YES	Travel to/from/within the state of Tennessee, purchased through a Tennessee based vendor, company, or person subject to taxation in this State. Excludes private/charter flights.
149-20	Taxis	YES	Travel to/from/within the state of Tennessee, purchased through a Tennessee based vendor, company, or person subject to taxation in this State. Excludes private/charter flights.
149-22	Car Pickups	YES	
149-24	Gas and Oil	YES	
149-26	Genny Gas & Oil	YES	
149-28	Office Production	YES	
149-30	Tolls and Road Permits	YES	
149-32	Purchases	YES	
149-34	Honey Wagon Supplies	YES	
149-36	Studio Vehicles	YES	
149-38	Production Trucks & Vehicles	YES	
149-40	Location Vehicles	YES	
149-42	Cranes	YES	
149-44	Insert Car	YES	
149-46	Camera Cars	YES	
149-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)

<u>Coding</u>	<u>Category</u>	<u>Eligible</u>	<u>Comments</u>
<b>151-00</b>	<b>PRODUCTION FILM &amp; LAB</b>		
151-02	Raw Stock	YES	
151-04	Steadicam	YES	
151-06	Negative Develop	YES	
151-08	Develop (90%)	YES	
151-10	Positive Printing	YES	
151-12	1/4" Sound Tape	YES	
151-14	Sound Transfers	YES	
151-16	Video Cassette Dailies	YES	
151-18	Telecine Transfers	YES	
151-20	Polaroid - All Departments	YES	
<b>153-00</b>	<b>TESTS</b>		
153-02	Talent	YES	Tennessee Resident labor and Qualifying Non Resident Labor
153-04	Labor	YES	
153-06	Purchases	YES	
153-08	Rentals	YES	
153-10	Film	YES	
153-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>155-00</b>	<b>FACILITY EXPENSES</b>		
155-02	Studio Telephone	YES	
155-04	Studio Phone Charges	YES	
155-06	Post Phone Charges	YES	
155-08	Postage and Messengers	YES	
155-10	Studio Shipping/Messengers	YES	
155-12	Outside Facility	YES	
155-14	Stage Use / Licensing Agreement	YES	
155-16	Stage Includes Power/Security	YES	
155-18	Prep/Strike	YES	
155-20	Shoot	YES	
155-22	Power	YES	
155-24	Backlot Rental	YES	
155-26	Dressing Room Rental	YES	
155-28	Parking Space Rental	YES	
155-30	Prep - Parking	YES	
155-32	Shoot - Parking	YES	
155-34	Other Studio Facilities	YES	
155-36	Studio Personnel Charges	YES	
155-38	Dumpsters, Cleaning	YES	
<b>156-00</b>	<b>AUDIENCE RELATIONS</b>		
156-02	Audience	YES	
156-04	Talent	YES	
156-06	Bleachers/Drapes	YES	
156-08	Food/Drink	YES	Alcohol is explicitly excluded

<u>Coding</u>	<u>Category</u>	<u>Eligible</u>	<u>Comments</u>
156-10	Transport	YES	
156-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>157-00</b>	<b>SECOND UNIT</b>		
157-02	Second Unit Director	YES	Tennessee Resident labor and Qualifying Non Resident Labor
157-04	Cast Talent	YES	
157-06	Production Staff	YES	
157-08	Camera	YES	
157-10	Art Department	YES	
157-12	Construction	YES	
157-14	Special Effects	YES	
157-16	Set Operations	YES	
157-18	Electrical	YES	
157-20	Set Dressing	YES	
157-22	Props	YES	
157-24	Pic Vehicles and Animals	YES	
157-26	Extras	YES	Tennessee Resident labor only
157-28	Wardrobe	YES	
157-30	Makeup and Hair	YES	
157-32	Sound	YES	
157-34	Locations	YES	
157-36	Video Tape	YES	
157-38	Transportation	YES	
157-40	Raw Stock/Develop	YES	
157-42	Post Prod Labor	YES	Tennessee Resident labor and Qualifying Non Resident Labor
157-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>159-00</b>	<b>SPECIAL UNIT</b>		
159-02	Talent	YES	Tennessee Resident labor and Qualifying Non Resident Labor
159-04	Staff	YES	
159-06	Labor	YES	
159-08	Transportation	YES	
159-10	Contract	YES	
159-12	Locations	YES	
159-14	Raw Stock/Develop	YES	
159-16	Purchases	YES	
159-18	Rentals	YES	
159-20	Miscellaneous Expense	YES	
159-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>163-00</b>	<b>FRINGES-SHOOTING PERIOD</b>		
163-02	Pension Plan & Health and Welfare	YES	For Tennessee Resident labor and Qualifying Non Resident Labor
163-04	Employer Taxes	NO	

<b>Coding</b>	<b>Category</b>	<b>Eligible</b>	<b>Comments</b>
163-06	Local Hire Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
163-08	Payroll Handling	YES	If related expenses are incurred in Tennessee and paid to a Tennessee Vendor
163-10	Retroactive Pay	YES	For Tennessee Resident labor only
163-11	Accrued Holiday & Vacation	YES	For Tennessee Resident labor only
163-12	FICA	YES	For Tennessee Resident labor only and excludes the employers portion
163-13	Workmen's Comp	YES	For Tennessee Resident labor only
163-14	Union Dues	YES	For Tennessee Resident labor only
163-15	Medicare & Medicaid	YES	For Tennessee Resident labor only and excludes the employers portion
<b>POST PRODUCTION</b>			
<b>165-00</b>	<b>EDITING &amp; PROJECTION</b>		
165-08	Film Editor	YES	Tennessee Resident labor and Qualifying Non Resident Labor
165-10	Assistant Film Editors	YES	
165-12	Conforming	YES	
165-14	Post Prod Supervisor	YES	Tennessee Resident labor and Qualifying Non Resident Labor
165-16	Projectionist	YES	
165-18	Coding and Misc Editorial	YES	
165-20	Coding Equipment	YES	The amount is limited to the net cost of the asset purchases less sales proceeds to 20% of the purchases price, whichever is less (unless the asset is destroyed in production).
165-22	Sound Effects Editing	YES	
165-24	ADR Editing	YES	
165-26	Production Assistant	YES	Tennessee Resident labor only
165-28	Negative Cutting	YES	
165-30	Music Editors	YES	Tennessee Resident labor only
165-32	Post Ship	YES	
165-33	Local Messenger	YES	Tennessee Resident labor only
165-34	Travel	YES	Travel to/from/within the state of Tennessee, purchased through a Tennessee based vendor, company, or person subject to taxation in this State. Excludes private/charter flights.
	Living	YES	Housing (in-state), living allowances and per diems paid to Tennessee Residents and non-residents related to services performed in Tennessee
165-35	Meals	YES	Housing (in-state), living allowances and per diems paid to Tennessee Residents and non-residents related to services performed in Tennessee
165-36	Continuity Expenses	YES	
165-38	Purchases	YES	
165-40	Expendables	YES	
165-42	Rentals	YES	
165-44	Editorial Room Rentals	YES	
165-46	Editors' KEM/Equipment	YES	The amount is limited to the net cost of the asset purchases less sales proceeds to 20% of the purchases price, whichever is less (unless the asset is destroyed in production).
165-48	Bins, Sync, Racks	YES	
165-50	Lightworks System	YES	
165-52	Equip, Deliver/Pickup	YES	
165-54	Sound Editors' Room	YES	
165-56	Music Editors' Room	YES	
165-58	Other Equip.	YES	
165-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>167-00</b>	<b>MUSIC</b>		
167-02	Clearances	YES	Purchase must be made from a Tennessee Vendor
167-04	Writers	YES	Tennessee Resident labor only
167-06	Composers	YES	Tennessee Resident labor only
167-08	Supervisor	YES	Tennessee Resident labor only

<u>Coding</u>	<u>Category</u>	<u>Eligible</u>	<u>Comments</u>
167-10	Arrangers	YES	Tennessee Resident labor only
167-12	Copyists	YES	Tennessee Resident labor only
167-14	Pre-Score Musicians	YES	Tennessee Resident labor only
167-16	Underscore Musicians	YES	Tennessee Resident labor only
167-18	Star Vocalist	YES	Tennessee Resident labor only
167-20	Vocalists	YES	Tennessee Resident labor only
167-22	Music Editing	YES	Tennessee Resident labor only
167-24	Travel Expenses	YES	Travel to/from/within the state of Tennessee, purchased through a Tennessee based vendor, company, or person subject to taxation in this State. Excludes private/charter flights.
	Living Expenses	YES	Housing (in-state), living allowances and per diems paid to Tennessee Residents and non-residents related to services performed in Tennessee
167-25	Meals	YES	If related expenses are incurred in Tennessee and paid to a Tennessee based vendor, company, or person subject to taxation in this State. Alcohol and tobacco are specifically excluded.
167-26	Purchases	YES	
167-28	Cassettes	YES	
167-30	Rental and Cartage	YES	
167-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>169-00</b>	<b>SOUND (POST PRODUCTION)</b>		
169-02	Dubbing Stage	YES	
169-04	Temp Dub	YES	
169-06	Pre Dub	YES	
169-08	Final Dub	YES	
169-10	Post Preview/Session	YES	
169-12	Foreign Mu/Fx	YES	
169-14	DTS	YES	
169-18	ADR Stage	YES	
169-20	Foley Efx Recording	YES	
169-22	Walkers	YES	
169-24	Video Transfer	YES	
169-26	Tape Transfer	YES	
169-28	Dubbing	YES	
169-30	Travel	YES	Travel to/from/within the state of Tennessee, purchased through a Tennessee based vendor, company, or person subject to taxation in this State. Excludes private/charter flights.
169-31	Living Expenses	YES	Housing (in-state), living allowances and per diems paid to Tennessee Residents and non-residents related to services performed in Tennessee
169-32	Purchases	YES	
169-34	Equipment Rental	YES	
169-36	Dolby Cards	YES	
169-38	DTS Fee	YES	
169-40	License Fee	NO	
169-42	Dolby License	NO	
169-44	DTS License	NO	
169-46	SDDS License	NO	
169-48	Close Captioning	NO	
169-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>171 -00</b>	<b>FILM &amp; STOCK SHOTS</b>		
171-02	Film Leader	YES	Tennessee Resident labor and Qualifying Non Resident labor
171-04	Stock Shot Purchase	YES	
171-06	Stock Shots Labor	YES	Tennessee Resident labor and Qualifying Non Resident labor
171-08	Stock Shots Film & Process	YES	

<u>Coding</u>	<u>Category</u>	<u>Eligible</u>	<u>Comments</u>
171-10	Reprints	YES	
171-12	Lab Special Handling	YES	
171-14	Video Cassettes/Tape	YES	
171-16	Reversal Dupes	YES	
171-18	Tape Purchase	YES	
171-20	Optical Sound Track	YES	
171-22	Reference Print	YES	
171-24	Protection Dupes	YES	
171-26	Composite Print	YES	
171-28	Laboratory Overtime	YES	
171-30	Negative Splicing	YES	
171-32	Answer Prints	YES	
171-34	Check Print	YES	
171-36	Interpositive	YES	
171-38	Protection Master-YCM	YES	
171-40	Master Positive/YCM	YES	
<b>173-00</b>	<b>VISUAL EFFECTS</b>		
173-02	Visual Effects Supervisor	YES	Tennessee Resident and Qualifying Non Resident Labor
173-04	Miniatures	YES	
173-06	Wire Removal	YES	
173-08	Mattes	YES	
173-10	Purchases	YES	
173-12	Misc Expenses	YES	
173-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>175-00</b>	<b>TITLES, OPTICALS, INSERTS</b>		
175-02	Main & End Titles	YES	
175-04	Title Designer	YES	Tennessee Resident and Qualifying Non Resident labor
175-06	Optical Effects	YES	
175-08	Inserts	YES	
175-10	Trademarks and Rating	YES	
175-12	Optical Development	YES	
175-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>179-00</b>	<b>FRINGES - POST PRODUCTION</b>		
179-02	Pension Plan & Health and Welfare	YES	For Tennessee Resident labor only
179-04	Employer Taxes	NO	
179-06	Local Hire Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
179-08	Payroll Handling	YES	If related expenses are incurred in Tennessee and paid to a Tennessee based vendor, company, or person subject to taxation in this State.
179-10	Retroactive Pay	YES	For Tennessee Resident labor only
<b>OTHER</b>			
<b>181-00</b>	<b>INSURANCE</b>		
181-02	Cast Insurance	YES	If purchased through a Tennessee based insurance agent and purchased specifically for production.
181-04	Negative Insurance	YES	If purchased through a Tennessee based insurance agent and purchased specifically for production.
181-06	Deductibles	YES	If purchased through a Tennessee based insurance agent and purchased specifically for production.
181-08	Marine and Aircraft	YES	If purchased through a Tennessee based insurance agent and purchased specifically for production.

<u>Coding</u>	<u>Category</u>	<u>Eligible</u>	<u>Comments</u>
181-10	Miscellaneous such as errors and Omissions	YES	If purchased through a Tennessee based insurance agent and purchased specifically for production.
181-11	Deductibles	YES	
<b>183-00</b>	<b>UNIT PUBLICITY</b>		
183-02	Unit Publicist	YES	Tennessee Resident labor and Qualifying Non Resident Labor
183-04	Publicity Contract	YES	
183-06	Outside Photographer	YES	Tennessee Resident labor and Qualifying Non Resident Labor
183-08	Stills Film and Processing for Shoot	YES	
156-99	Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
<b>185-00</b>	<b>PRODUCT PLACEMENT</b>		
185-02	Product Placement Credits	YES	
<b>187-00</b>	<b>GENERAL EXPENSES</b>		
187-02	MPAA Seal	NO	If related expenses are incurred in Tennessee and paid to a Tennessee based vendor, company, or person subject to taxation in this State.
187-04	Work Order Transfers	YES	If related expenses are incurred in Tennessee and paid to a Tennessee based vendor, company, or person subject to taxation in this State.
187-06	Legal Fees	YES	If related expenses are incurred in Tennessee and paid to a Tennessee based vendor, company, or person subject to taxation in this State.
187-08	Bank/Exchange Costs	NO	If related expenses are incurred in Tennessee and paid to a Tennessee based vendor, company, or person subject to taxation in this State.
187-09	Certified Public Accountant	NO	If related expenses are incurred in Tennessee and paid to a Tennessee based vendor, company, or person subject to taxation in this State.
187-10	Professional Fees	YES	If related expenses are incurred in Tennessee and paid to a Tennessee based vendor, company, or person subject to taxation in this State.
187-14	Outside Bank Interest	NO	
187-16	Preview Expenses	NO	
187-18	Previews	NO	
187-20	Office Purchases	YES	
187-22	Computers and Software	YES	Limited to the net cost of the asset purchases less sales proceeds to 20% of the purchases price, whichever is less
187-24	Office Space Rental	YES	
187-26	Shipping	YES	shipping only included if with fedex (a TN company) and the shipping originated or ended in Tennessee
187-28	Office Equipment Rental	YES	
187-30	Post Office Equipment	YES	The amount is limited to the net cost of the asset purchases less sales proceeds to 20% of the purchases price, whichever is less (unless the asset is destroyed in production).
187-32	Miscellaneous	YES	
187-34	OSHA Safety	YES	
187-36	Wrap Party	NO	
187-37	Accounting Fees	YES	

<u>Coding</u>	<u>Category</u>	<u>Eligible</u>	<u>Comments</u>
<b>189-00</b>	<b>FRINGES - OTHER</b>		
189-02	Pension Plan & Health and Welfare	YES	For Tennessee Resident labor only
189-04	Employer Taxes	NO	
189-06	Local Hire Fringes	YES	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
189-08	Payroll Handling	YES	If related expenses are incurred in Tennessee and paid to a Tennessee based vendor, company, or person subject to taxation in this State.
189-09	Per Diem	YES	Housing (in-state), living allowances and per diems paid to Tennessee Residents and non-residents related to services performed in Tennessee
<b>191-00</b>	<b>INSURANCE CLAIMS</b>		
191-02	Cast	YES	If purchased through a Tennessee based insurance agent and purchased specifically for production.
191-04	Negative	YES	If purchased through a Tennessee based insurance agent and purchased specifically for production.
191-06	Extra Expenses	YES	If purchased through a Tennessee based insurance agent and purchased specifically for production.
191-08	Marine, Aircraft Etc.	YES	If purchased through a Tennessee based insurance agent and purchased specifically for production.
<b>193-00</b>	<b>COMPLETION BOND</b>	NO	
<b>195-00</b>	<b>CONTINGENCY</b>	NO	
<b>197-00</b>	<b>MARKETING AND ADVERTISING</b>	NO	