



# Empire State Development

**FILM TAX CREDIT – QUARTERLY REPORT**  
**CALENDAR YEAR 2022: SECOND QUARTER**  
**JUNE 30, 2022**

Empire State Development (ESD) oversees administration of the film production and post-production tax credits.

This report reflects program activity during this quarter. The information presented includes projected spending, hires, and estimated credits for film and post-production projects deemed eligible to participate in the Program, and, pursuant to new reporting requirements, actual spending, hires and credits issued to projects that have been completed and audited.

ESD accepts initial applications on a rolling basis and reviews them when deemed complete. A preliminary eligibility determination is made for all applications that meet the criteria set forth in statute and regulations and applicants are invited to submit a final application once projects are finished. This report reflects new applications submitted during April, May, and June 2022.

Production companies may be eligible to receive a fully refundable base line credit of 25 percent of qualified production costs and post-production costs incurred in New York State. Additional incentives may be available in each of the tax credit Programs and subject to additional requirements.

## **INITIAL APPLICATIONS BY TAX CREDIT LEVEL**

The tax credit is claimed pursuant to a three-tiered schedule. Projects issued less than \$1 million in credits can claim the entire credit in the first year. Projects with credits issued of more than \$1 million but less than \$5 million can claim the credit over two years (50% each year); and, projects issued credits of \$5 million or more can claim the credit over three years (33% each year). Below is a summary of both production and post-production initial applications received this quarter based on the amount of estimated credits.

Empire State Development

1 625 Broadway, Albany, NY 12207  
(518) 292-5100 | [www.esd.ny.gov](http://www.esd.ny.gov)

- Number of Projects, estimated credits of less than \$1 million: 37 projects / \$11,520,551
- Number of Projects, estimated credits of \$1 million up to \$5 million: 11 projects / \$15,335,104
- Number of Projects, estimated credits of \$5 million or more: 10 projects / \$207,435,994

For film production projects, once a project is completed and a final application is submitted and approved, a tax credit certificate is issued. The timing of credit claims is based on: (1) the project completion date, (2) the allocation year and (3) the size of the credit allotted. The first year an approved applicant can claim a credit is the taxable year in which the project is completed or the year following the allocation year, whichever is later.

For post-production projects, the credit shall be allowed for the taxable year in which the production of such qualified film is completed.

The projected completion dates for the initial applications submitted this quarter fall between May 2022 and December 2023.

#### **INITIAL APPLICATIONS – FILM PRODUCTION CREDIT**

During the second quarter of 2022, the Film Tax Credit Program deemed 24 initial applications eligible to submit a final application for credits. The data in this report is based on those projects, which include 14 films and 9 series and 1 pilot totaling over \$217 million in estimated credits.

#### **INITIAL APPLICATIONS – FILM PRODUCTION CREDIT – BY MONTH**

- April 2022, 10 initial applications received, estimated tax credits: \$72,194,323
- May 2022, 8 initial applications received, estimated tax credits: \$34,786,886
- June 2022, 6 initial applications received, estimated tax credits: \$110,448,827

Chart A shows the estimated number of hires, qualified costs, and total New York budget per project for the 24 initial applications approved this quarter. The New York budget represents the estimated spending in New York State. The figures shown in the column for number of employees are head-count numbers, not full-time equivalents.

<b>FILM - PRODUCTION TAX CREDIT PROGRAM</b>			
<b>Chart A</b>			
<b>Initial Applications Submitted During the 2nd Quarter 2022</b>			
<b>ID</b>	<b>Number of Hires</b>	<b>Qualified Costs</b>	<b>Total NY Budget</b>
2711	707	\$48,506,127	\$93,750,127
2712	125	\$1,394,925	\$1,860,727
2713	2,693	\$69,897,681	\$89,013,195
2714	227	\$3,976,505	\$6,200,000
2715	484	\$6,340,080	\$10,259,807
2716	4,929	\$145,835,386	\$179,938,881
2717	64	\$4,269,629	\$8,086,501
2718	82	\$1,248,845	\$1,740,429
2719	74	\$458,114	\$600,288
2720	177	\$1,204,083	\$1,873,483
2721	596	\$48,819,579	\$75,336,603
2722	416	\$2,488,268	\$3,420,977
2723	213	\$4,632,015	\$6,220,253
2724	581	\$34,157,869	\$41,118,958
2725	1,240	\$43,936,667	\$59,547,347
2726	131	\$2,113,529	\$3,451,460
2727	319	\$1,488,114	\$2,005,061
2728	3,956	\$83,366,390	\$106,289,082
2729	2,025	\$70,961,312	\$83,466,759
2730	424	\$4,140,650	\$5,739,400
2731	4,622	\$103,851,281	\$158,842,725
2732	65	\$189,500	\$252,000
2733	229	\$4,423,801	\$5,957,000
2741	4,891	\$173,837,461	\$193,302,905
<b>Totals</b>	<b>29,270</b>	<b>\$861,537,811</b>	<b>\$1,138,273,968</b>

**INITIAL APPLICATIONS – POST-PRODUCTION CREDIT**

During the second quarter of 2022, the Film Tax Credit Program deemed 34 initial applications for the post-production tax credit eligible to submit a final application for credits.

**INITIAL APPLICATIONS – POST- PRODUCTION CREDIT – BY MONTH**

- April 2022, 11 initial applications received, estimated tax credits: \$4,402,780
- May 2022, 10 initial applications received, estimated tax credits: \$5,164,698

- June 2022, 13 initial applications received, estimated tax credits: \$7,294,135

Chart B shows the estimated number of hires, qualified costs, and total New York budget for each of the 34 post-production projects approved this quarter.

POST - PRODUCTION TAX CREDIT PROGRAM			
Chart B			
Initial Applications Submitted During the 2nd Quarter 2022			
ID	Number of Hires	Qualified Costs	Total NY Budget
881	5	\$97,892	\$109,892
882	29	\$4,887,188	\$5,578,650
883	0	\$210,000	\$210,000
884	0	\$2,827,658	\$2,827,658
885	7	\$3,871,344	\$4,111,344
886	0	\$902,600	\$902,600
887	0	\$402,300	\$402,300
888	7	\$1,956,328	\$1,956,328
889	1	\$751,103	\$763,253
890	8	\$1,634,358	\$1,852,964
891	23	\$1,942,380	\$2,551,635
892	6	\$1,201,987	\$1,211,987
893	10	\$70,348	\$75,992
894	10	\$587,809	\$855,906
895	11	\$178,891	\$213,891
896	0	\$1,000,000	\$1,000,000
897	12	\$560,608	\$599,008
898	85	\$6,107,576	\$6,107,576
899	150	\$6,999,293	\$13,205,567
900	20	\$2,059,248	\$2,926,165
901	0	\$17,500	\$17,500
902	45	\$804,669	\$944,669
903	27	\$3,676,758	\$3,994,750
904	4	\$6,847,537	\$7,894,344
905	5	\$180,722	\$216,722
906	7	\$80,831	\$88,331
907	3	\$127,497	\$140,997
908	6	\$1,379,334	\$1,389,334
909	20	\$743,096	\$829,508
910	13	\$1,591,799	\$2,595,236
911	4	\$318,435	\$375,835

Chart B Continued			
ID	Number of Hires	Qualified Costs	Total NY Budget
912	14	\$7,376,812	\$8,254,812
913	0	\$4,369,050	\$4,369,050
914	0	\$1,400,000	\$1,400,000
<b>Totals</b>	<b>532</b>	<b>\$67,162,951</b>	<b>\$79,973,804</b>

## FINAL APPLICATIONS – CREDITS ISSUED – FILM PRODUCTION AND POST-PRODUCTION

Effective 2013, statutory provisions require the reporting of the following information: the name of the company receiving the film and post-production tax credit, the amount of tax credit issued, and the credit eligible hours and wages for each project issued a credit.

During the second quarter of 2022, 48 film projects and 19 post-production projects were issued credits that are subject to this requirement. Charts C and D show the project name, the studio when applicable, the company that was issued the credit, the state where the company is incorporated, the county when applicable, the qualified costs, the total spending in New York State, the total number of employees hired, the credit eligible hours and credit eligible wages, and the credit issued amount for each of these 67 projects.

- Chart C - The 48 film projects issued credits during this reporting period spent \$522.2 million in New York State, hired 37,179 production workers and were issued credits of \$114.1 million.
- Chart D - The 19 post-production project issued credit during this period spent \$19.3 million in New York State, hired 366 production workers and were issued credits of \$4.5 million.

## EMPIRE STATE ENTERTAINMENT DIVERSITY JOB TRAINING DEVELOPMENT FUND

Effective January 2020, recipients of film production and post-production tax credits are required to relinquish 0.0025 percent of their earned tax credit to capitalize the Empire State Entertainment Diversity Job Training Development Fund. This first-in-the-nation New York Entertainment Workforce Diversity Grant Program supports efforts to recruit, hire, promote, retain, develop, and train a diverse and inclusive workforce in the motion picture and television industry in New York. Applications for grant funding are accepted on a rolling basis.

The following charts C & D reflect the amount of credit diverted from each project.

**Chart C**

**Film Tax Credit Program - Credits Issued**

<b>PROJECT</b>	<b>Studio</b>	<b>Company</b>	<b>State of Inc.</b>	<b>County</b>	<b>Qualified Costs</b>	<b>NYS Spend</b>	<b>Total Hires</b>	<b>Credit Eligible Hours</b>	<b>Credit Eligible Wages</b>	<b>Credit Issued Amount</b>	<b>Diversity Credit Amount</b>
Song of Sway Lake, The		Guide Boat Prodns, Inc.	NY	Kings	\$592,094	\$871,237	122	14,311	\$299,539	\$177,184	\$444
Two For One		Two For One The Film, LLC	DE		\$249,045	\$450,403	58	4,790	\$111,613	\$74,527	\$187
Good Bones		GH Films Inc	NJ		\$150,774	\$185,913	42	3,381	\$71,390	\$45,119	\$113
Coin Heist		Coin Heist, LLC	NY	New York	\$971,238	\$1,545,154	304	20,065	\$337,799	\$290,643	\$728
I, Witness		Lincoln Square Productions, LLC	DE		\$1,544,204	\$2,077,537	415	27,757	\$1,051,350	\$462,103	\$1,158
Love Is A Broadway Hit		Broadway Mulan LLC	NY	New York	\$1,489,292	\$4,411,986	652	38,025	\$828,654	\$445,670	\$1,117
Being Frank		Second Family LLC	CA		\$2,914,288	\$3,620,514	471	41,328	\$1,244,231	\$874,891	\$2,193
Mapplethorpe		Roberto Sammy Productions LLC	CA		\$3,138,175	\$4,947,741	543	42,744	\$1,335,776	\$939,099	\$2,354
What We Found		Buried Girl Movie, Inc	NY	New York	\$406,599	\$548,893	103	10,728	\$204,615	\$132,595	\$332
Mountain, The		Modern Age Inc	NY	Kings	\$1,303,824	\$2,246,163	480	30,956	\$572,539	\$432,322	\$1,084
Standing Up, Falling Down		Da Hit Squad, Inc.	NY	New York	\$1,053,550	\$1,317,226	268	20,471	\$461,108	\$315,275	\$790

Chart C Continued

PROJECT	Studio	Company	State of Inc.	County	Qualified Costs	NYS Spend	Total Hires	Credit Eligible Hours	Credit Eligible Wages	Credit Issued Amount	Diversity Credit Amount
Big Exit		This Is It Productions	NY	Kings	\$59,704	\$87,153	42	1,785	\$29,602	\$17,866	\$45
Artist's Wife, The		Retro - Perspective, LLC.	NY	New York	\$2,840,620	\$4,136,082	341	32,395	\$799,817	\$850,056	\$2,130
Manifest - Pilot 2018	WB	Palladin Productions LLC	DE		\$7,368,868	\$8,643,105	882	77,419	\$3,765,967	\$2,257,673	\$5,658
New Amsterdam - Pilot	NBCU	Universal Television LLC	DE		\$6,234,927	\$7,462,920	1,527	69,058	\$3,162,105	\$1,865,802	\$4,676
Crypto		Examiner The Film, INC	NY	Albany	\$1,508,638	\$2,064,843	208	24,260	\$647,494	\$509,694	\$1,277
Sell By		Sell By Film LLC	NY	New York	\$460,131	\$627,485	158	8,166	\$200,515	\$138,708	\$348
Shakespeare's Sh*tstorm		Tempest Productions, LLC	NY	Queens	\$222,133	\$268,252	56	12,348	\$83,642	\$66,473	\$167
Murphy Brown - S1	WB	YNFS Productions LLC	DE		\$22,109,273	\$36,219,862	903	153,342	\$8,541,529	\$6,616,200	\$16,582
At Home With Amy Sedaris S2		Queens LLC	DE		\$5,980,478	\$8,402,667	412	53,161	\$3,114,677	\$1,789,658	\$4,485
Shirley		LAMF Shirley, Inc	NY	Albany	\$2,628,666	\$3,880,847	281	39,776	\$1,078,755	\$892,399	\$2,237
I'll Meet You There		Forbidden Steps LLC	CA		\$288,519	\$409,840	132	6,066	\$155,440	\$86,340	\$216

Chart C Continued

PROJECT	Studio	Company	State of Inc.	County	Qualified Costs	NYS Spend	Total Hires	Credit Eligible Hours	Credit Eligible Wages	Credit Issued Amount	Diversity Credit Amount
What Lies Below		DRF Productions Inc.	NY	New York	\$544,920	\$799,320	80	7,542	\$245,818	\$190,590	\$478
Sweetbitter S2	Starz	Sweetbitter Prodns(Starz)	DE		\$23,266,889	\$33,999,326	2,489	239,108	\$11,223,914	\$6,962,617	\$17,450
Shoplifters of the World		SOTW FPS, INC	DE		\$1,264,615	\$1,777,529	227	25,449	\$554,523	\$440,642	\$1,104
Outside Story, The		Court & President, Inc.	NY	Kings	\$452,003	\$645,279	171	10,185	\$241,757	\$135,262	\$339
What is Life Worth?		Wiffle (WILW) Inc.	NY	New York	\$7,553,291	\$12,437,674	1,348	75,113	\$3,519,069	\$2,260,322	\$5,665
Giving Birth to a Butterfly		GBTAB Film Corporation	NY	Westchester	\$218,937	\$246,617	49	4,775	\$92,238	\$65,517	\$164
Hunters	Amazon	Big Indie The Hunt, Inc	NY	New York	\$84,972,435	\$111,613,216	5,676	734,452	\$38,806,828	\$25,428,002	\$63,729
Almost Family - Pilot	NBCU	Universal Television LLC	CA		\$7,861,207	\$9,486,753	1,195	80,728	\$3,723,774	\$2,352,466	\$5,896
Hightown - S1	Starz	P Town Prodns(Starz)	CA		\$29,874,880	\$38,059,048	2,964	284,215	\$13,913,292	\$8,940,058	\$22,406
Affair, The - Episode 511	Showtime	Possible Productions Inc.	DE		\$6,978,021	\$9,011,945	714	67,762	\$3,371,575	\$2,088,172	\$5,234



Chart C Continued

PROJECT	Studio	Company	State of Inc.	County	Qualified Costs	NYS Spend	Total Hires	Credit Eligible Hours	Credit Eligible Wages	Credit Issued Amount	Diversity Credit Amount
Naked Singularity		INTERSTELLAR SAMURAI PRODUCTIONS, INC.	NY	New York	\$4,303,645	\$5,182,365	812	52,193	\$1,855,289	\$1,287,866	\$3,228
Night House, The		The Night House Movie, Inc.	NY	Onondaga	\$3,831,689	\$5,768,264	300	50,552	\$1,908,276	\$1,397,989	\$3,504
Topside		Little Productions, Inc.	NY	New York	\$2,144,146	\$2,477,308	397	2,356	\$63,722	\$690,829	\$1,731
Save Yourselfes		Save Yourselfes Production Inc.	NY	New York	\$613,157	\$951,293	50	8,908	\$178,468	\$197,708	\$496
Chronicle of a Serial Killer		Stanulis Films, Inc	WY		\$103,512	\$309,387	66	2,874	\$66,350	\$30,976	\$78
It's Personal with Amy Hoggart	Turner	Eduvision, LLC	DE		\$4,219,870	\$6,333,169	271	46,571	\$2,146,220	\$1,262,796	\$3,165
Almost Family - S1	NBCU	Universal Television LLC	NY	New York	\$42,412,361	\$58,434,117	3,556	408,233	\$19,980,664	\$12,691,899	\$31,809
For Life - S1	SONY	Topanga Prodns(Sony)	CA		\$43,017,252	\$61,842,268	4,373	430,988	\$21,654,193	\$12,872,913	\$32,263

Chart C Continued

PROJECT	Studio	Company	State of Inc.	County	Qualified Costs	NYS Spend	Total Hires	Credit Eligible Hours	Credit Eligible Wages	Credit Issued Amount	Diversity Credit Amount
Silent Retreat	Miramax	Dharma Productions LLC	DE		\$4,118,148	\$5,368,274	331	45,144	\$1,833,348	\$1,473,980	\$3,694
Sinner, The - Season 3	NBCU	Universal Television LLC	DE		\$37,621,948	\$48,088,688	2,556	333,970	\$17,290,211	\$11,258,368	\$28,216
Patriot Act - S5		ART & INDUSTRY, INC.	NY	New York	\$3,730,450	\$7,341,504	218	29,998	\$1,450,578	\$1,116,337	\$2,798
Iliza Shlesinger Sketch Show	Netflix	Blanche Industries LLC	DE		\$3,423,781	\$4,757,696	471	35,783	\$1,795,770	\$1,024,566	\$2,568
Bad Cupid		Luv Hurtz LLC	MA		\$285,415	\$391,886	67	6,954	\$167,168	\$85,411	\$214
Fake Focus Group Scripted Comedy	Warner Media	Factual Productions, Inc.	GA		\$476,576	\$695,536	140	5,900	\$220,316	\$142,093	\$356
Girl Who Got Away, The		LORDS OF MAGIC INC.	NY	Westchester	\$1,411,626	\$1,638,627	228	22,931	\$492,463	\$459,955	\$1,153
Kodeklan Pilot		Fish & Crown Creative Inc	NY	Monroe	\$133,546	\$154,126	30	2,815	\$100,611	\$39,964	\$100
<b>Totals</b>					<b>\$378,349,360</b>	<b>\$522,237,038</b>	<b>37,179</b>	<b>3,747,831</b>	<b>\$174,994,592</b>	<b>\$114,177,595</b>	<b>\$286,159</b>

**Chart D**

**POST - Production Tax Credit Program - Credits Issued**

<b>Project</b>	<b>Studio</b>	<b>Company</b>	<b>State of Inc.</b>	<b>County</b>	<b>Qualified Costs</b>	<b>NYS Spend</b>	<b>Total Hires</b>	<b>Credit Eligible Hours</b>	<b>Credit Eligible Wages</b>	<b>Credit Issued Amount</b>	<b>Diversity Credit Amount</b>
Little Accidents		LA 5 Productions NY, Inc.	NY	Nassau	\$124,940	\$189,571	5	2,868	\$66,495	\$37,388	\$94
Division 19		DIVISION 19 Corp	MI		\$36,874	\$45,495	5	350	\$39,450	\$12,874	\$32
Farewell, The		NAI NAI LLC	NY	New York	\$475,088	\$594,616	19	4,322	\$186,484	\$142,171	\$356
Silo		Silo Film LLC	NY	New York	\$171,831	\$181,129	8	1,388	\$26,650	\$51,420	\$129
All The Bright Places		All Bright Productions Inc.	DE		\$685,912	\$1,078,436	33	5,809	\$258,169	\$205,260	\$514
Glorias, The		THE GLORIAS, LLC	DE		\$2,729,174	\$3,203,494	144	15,992	\$1,016,596	\$816,705	\$2,047
Critical Thinking		Critical Thinking, LLC	DE		\$242,835	\$358,509	13	2,146	\$72,194	\$72,668	\$182
Christmas Love Story, A		When Angels Land, LLC	AZ		\$197,964	\$206,924	3	1,403	\$53,997	\$59,241	\$148
True Love Blooms		Garden Party, LLC	FL		\$168,405	\$197,215	3	1,034	\$41,489	\$50,396	\$126
Love in the Sun		Aloha Film, LLC	FL		\$183,863	\$199,675	3	1,118	\$43,575	\$55,021	\$138
Wedding At Graceland		TKAM Music, LLC	TN		\$177,838	\$186,821	2	755	\$57,753	\$53,218	\$133

Chart D Continued

Project	Studio	Company	State of Inc.	County	Qualified Costs	NYS Spend	Total Hires	Credit Eligible Hours	Credit Eligible Wages	Credit Issued Amount	Diversity Credit Amount
Da 5 Bloods	Netflix	Prospect Street Productions, LLC	CA		\$3,883,554	\$5,331,254	37	24,068	\$1,394,765	\$1,162,153	\$2,913
Rifkin's Festival		Perdido Productions, Inc.	NY	New York	\$2,426,473	\$3,307,062	27	14,226	\$973,786	\$726,122	\$1,820
Wild Mountain Thyme		Wild Thyme NY Inc.	NY	New York	\$757,853	\$795,665	42	7,378	\$308,343	\$226,788	\$568
All Together Now		Appleton Film Productions, Inc.	NY	New York	\$790,481	\$1,296,736	13	7,441	\$348,657	\$236,551	\$593
Absentia Series - S3	SONY	Woodridge Prodn(SONY)	CA		\$255,887	\$255,887	0	0	\$0	\$76,574	\$192
Palmer		Otisville Productions LLC	LA		\$634,202	\$699,940	9	5,860	\$239,538	\$189,785	\$476
Kissing Booth 2, The		Kiss Kiss VFX, Inc.	NY	Albany	\$390,450	\$390,450	0	0	\$0	\$116,842	\$293
Yes Day	Netflix	Netflix Productions, LLC	DE		\$846,889	\$846,889	0	0	\$0	\$253,432	\$635
<b>Totals</b>					<b>\$15,180,513</b>	<b>\$19,365,768</b>	<b>366</b>	<b>96,158</b>	<b>\$5,127,941</b>	<b>\$4,544,608</b>	<b>\$11,390</b>