

### 2019 PSTC Pre-Certification Process

# **Motion Picture Tax Credits Application in B.C.**

## PROCESS ENHANCEMENT FOR PRODUCTION SERVICES TAX CREDIT (PSTC) APPLICATIONS

While B.C. has maintained a reputation for the most efficient tax credit processing timelines in the world, we are always committed to making continuous improvements. Pre-certification is a new process that will be part of the PSTC application. Production companies will need to complete a simple online pre-certification registration form as a preliminary step in the PSTC application process going forward. The anticipated start date for the pre-certification process is September 24, 2019, with the following guidelines for productions in various phases:

- 1. if **productions have already filed a PSTC application** with Creative BC, they will NOT be required to register for pre-certification of the current project that is under way
- 2. if **production HAS started work in B.C. already (without PSTC application**), your project will have until October 31<sup>st</sup> to apply for pre-certification
- 3. if **production has not started work in B.C. already**, your project will have to submit for precertification by October 31, 2019 OR within 60 days of the project's start-date-of-work in B.C., whichever date is the later.

There is no fee requirement at the time of pre-certification; the information collected through this form will be used for competitive insights, volume forecasting and service preparation purposes. Each pre-certification form submitted will secure a registration number for the specific project and its applicant, which will be used in the full PSTC application on that project.

Because Creative BC delivers both tax credit administration and provincial film commission services, early aggregate knowledge of planned productions in B.C. will assist us to collaborate with government and industry to serve the motion picture sector more proactively on all fronts. Thank you in advance for your assistance and adoption of this process--we anticipate it will support our ongoing work to enhance and sustain value delivery through our services.

The form will include the following questions (\* indicates a required field):

#### DESCRIPTION OF PRODUCTION

- Title of production (the "Production")\*
- Format\* (Feature Film, MOW, TV Pilot, TV Series, TV Program, TV Mini Series, Direct to DVD, Web Production, Web Series, Other)
- Start of Work in BC\* (MM/DD/YYYY)
- Estimated principal photography start date\* (MM/DD/YYYY)

### CONTACT INFORMATION

- Name\*
- Email\*
- Phone\*

#### CORPORATE INFORMATION

- Corporation name\*
- Business number\*
- Estimated fiscal year end\* (MM/DD/YYYY)



- Street address
- City
- Province/State
- Postal/ZIP Code

# FINANCIAL INFORMATION

- Estimated total cost of Production\*
- Estimated accredited qualified BC labour expenditure\*
- Estimated accredited qualified BC labour expenditure directly attributable to DAVE activities (i.e. digital, animation, visual effects, and post-production) \*
- Are you planning on applying for the Regional Tax Credit?
- If so, are you also planning on applying for the Distant Location Tax Credit?

\*end of form\*