

NEW BRUNSWICK FILM TAX CREDIT APPLICATION

Section 1 - Applicant Information

Production Domestic co-production Treaty co-production Other _____

Title of Production _____

If TV Series: _____ Cycle No.: _____ Episode No.: _____

Applicant Information

Name: _____ Are you the copyright owner? Yes No _____ %

Mailing Address

Street Address: _____

City: _____ Province: _____ Postal Code: _____

Telephone No.: _____ Fax No.: _____ E-mail address: _____

Contact: _____ Title: _____

Corporate Information

Production Company (ies): (1) Complete for all production companies, including co-producers.
 (2) Add separate sheets if necessary

Name: _____ Incorporation Numbers: _____ Federal: _____
 Provincial: _____

Incorporated under the laws of: _____ % of Ownership: _____ Fiscal Year End: _____

Independent Producer Income Tax Account: _____ Federal: _____
 Broadcaster affiliated production company Provincial: _____

Are there any affiliated companies not listed above: Yes No

Street Address: _____

City: _____ Province: _____ Postal Code: _____

Telephone No.: _____ Fax No.: _____ E-mail address: _____

Contact: _____ Title: _____

Legal Counsel: _____ Phone No.: _____

Accountant: _____ Phone No.: _____

Officers

Name(s): _____	Residency/Citizenship: _____
_____	_____
_____	_____

Directors

Name(s): _____	Residency/Citizenship: _____
_____	_____
_____	_____

Shareholder(s):

Name (s)

	Citizenship	Residency	Number of Shares	Control
				(%)
				(%)
				(%)
				(%)

Corporate Information: (additional)

Parent Production Companies

Name: _____ Incorporation Numbers: Federal: _____
 Provincial: _____

Incorporated under the laws of: _____ % of Ownership: _____ Fiscal Year End: _____

Independent Producer
 Broadcaster affiliated production company

Income Tax Account Federal: _____
 Provincial: _____

Are there any affiliated companies not listed above: Yes No

Street Address: _____

City: _____ Province: _____ Postal Code: _____

Telephone

No.: _____ Fax No.: _____ E-mail address: _____

Contact: _____ Title: _____

Legal Counsel: _____ Phone No.: _____

Accountant: _____ Phone No.: _____

Officers

Name(s): _____ Residency/Citizenship: _____

Directors

Name(s): _____ Residency/Citizenship: _____

Shareholder(s) Name(s)	Citizenship	Residency	Number of Shares	Control
				(%)
				(%)
				(%)
				(%)

Section 2 - Description of Production

Production Category

Genre		Type		Market		
<input type="checkbox"/> Fiction		<input type="checkbox"/> Anthology	<input type="checkbox"/> New Media		Primary	Secondary
<input type="checkbox"/> Comedy	<input type="checkbox"/> Performing Arts	<input type="checkbox"/> Feature film	<input type="checkbox"/> MOW/MFT	Theatrical	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Children	<input type="checkbox"/> Music	<input type="checkbox"/> Short Film	<input type="checkbox"/> Pilot	Non-theatrical	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Documentary	<input type="checkbox"/> Variety	<input type="checkbox"/> Mini-series	<input type="checkbox"/> Series	Television	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Magazine	<input type="checkbox"/> Educational/Instructional	<input type="checkbox"/> Other: _____		Other	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Other: _____						

Running length/Production or average running time per episode in a series (in minutes): _____

If a series, number of episodes: _____

Production Specifications (Estimated %)

live action % animation % archival footage % special effects %

Production Formats

Production		Post-production		Delivery or Release		Finishing
<input type="checkbox"/> Film mm	<input type="checkbox"/> Video	<input type="checkbox"/> Film mm	<input type="checkbox"/> Video	<input type="checkbox"/> Film mm	<input type="checkbox"/> Video	<input type="checkbox"/> Black and white
<input type="checkbox"/> Other		<input type="checkbox"/> Other		<input type="checkbox"/> Other		<input type="checkbox"/> Colour

Section 3 - New Brunswick Film Tax Credit Calculation

Cost of Production

Total Cost of Production \$ _____ (A)

Less New Brunswick Assistance¹

_____ \$ _____
 _____ \$ _____
 _____ \$ _____

Total New Brunswick Assistance \$ _____ → \$ _____ (B)

Eligible Cost of Production (subtract B from A) \$ _____ (C)

Maximum Eligible Labour Expenditure (multiply C X 50%) \$ _____ (D)

Maximum New Brunswick Film Tax Credit (multiply D X 40%) \$ _____ (E)

¹ "Assistance" includes all amounts of production costs funded by the Province such as grant, subsidy, forgivable loan, investment allowance or any other form of assistance.

Section 4 - Producers & Key Creative Personnel

Category	Name	Residency
Producers:	_____	_____
Co-producers:	_____	_____
Line Producers:	_____	_____
Production Managers:	_____	_____
Executive Producers:	_____	_____
Associate Producers:	_____	_____
Other Producers:	_____	_____
Lead Performer:	_____	_____
Second Lead Performer:	_____	_____
Director:	_____	_____

Section 5 - Producers Declaration

I acknowledge that NEW BRUNSWICK FILM shall have the authority to discuss this application (including all documentation provided there under) with the auditor(s), legal counsel, actual or proposed financier(s)/interim financier(s), CAVCO and any other person(s) or entity(s) connected with the subject production.

I also acknowledge that NEW BRUNSWICK FILM may request additional application materials in order to complete the analysis of my application and I agree to provide any additional requested documentation in a timely manner.

I am an authorized Signing Officer of the Corporation and certify that this application, and the accompanying information submitted, has been examined by me and is true and complete.

I certify that I will comply with the Act and Regulations for the New Brunswick Film Tax Credit under the Income Tax Act.

Signature _____ Date _____
 Name (print) _____ Title _____

Warning: The Income Tax Act allows for penalties to be applied if any person provides information which they know is false or misleading, or if material facts are omitted.

TAX CREDIT DOCUMENTS CHECKLIST

UPON OR AFTER COMPLETION OF PRODUCTION

The following information is required in order for a final certificate to be issued for the New Brunswick Film Tax Credit:

- A completed, signed (by an authorized person) and dated application form, including **actual** production costs and eligible labour expenditures;
- List of eligible employees and eligible individuals with names, social insurance numbers, eligible salaries, occupations and addresses;
- Signed employee declarations confirming New Brunswick residency;
- For projects of \$500,000 and over – an audited statement by an independent professional accountant, including production costs, with eligible labour costs broken out;
- For projects less than \$500,000 – a review engagement report is required;
- A statement from an independent professional accountant confirming that all employees, suppliers, and contracts associated with the production are paid.

New Brunswick Film Tax Credit - EMPLOYEE DECLARATION

Instructions: Please complete all sections of this form (you may type or print)

_____ (Name of Production)

I, _____ hereby certify that:
 (full name-please print)

1. I have filed with Revenue Canada a New Brunswick income tax return for the year ending the 31st day of December 20____, and my current address is:

and that I have been a resident of New Brunswick for the preceding twelve (12) months.

 Signature of Employee

 Date

ATTESTATION OF SALARY

I, _____ the undersigned, hereby certify that:
 (full name-please print)

1. I performed/will perform the services of _____ for
 _____ from _____ to _____
 (name of production - please print)

2. For the above services, the New Brunswick production company indicated above has paid

- me as an employee of the production company indicated above;
- the company which employs me (insert name of company)
- the company which I own or I manage (insert name of company)

3. I received gross salary of \$ _____ during that period.

I understand that _____ (production company) will rely on this declaration in applying for a New Brunswick Film Tax Credit, which is subject to audit, and hereby warrant that the above information is true and correct.

 Signature of New Brunswick employee

 Date

Note: This attestation must be completed by the production company, signed by the employee and accompany the New Brunswick film Tax credit application. Should the employee not be available to sign the attestation, copies of cancelled cheques (both sides) and/or bank payroll deposit form will be required.