



**Department of
Taxation and Finance**

Publication 28

A Guide to Sales Tax for the Film Industry

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About this publication

As film producers it is important that you have information readily available to you on how New York State and local sales and use taxes (sales tax) apply to film production activities. This publication provides you with this information, with emphasis on the various exemptions and exclusions available to you as film producers.

Unless otherwise noted, the term *sales tax* refers to the sales and use taxes under Articles 28 and 29 of the Tax Law, including the local sales and use tax imposed in New York City.

With certain exceptions, New York State imposes a sales tax on the purchase of all tangible personal property delivered within the state, as well as on certain services performed within the state. It also imposes a use tax on such property and services when purchased outside the state and used within the state. Local counties and cities are also permitted to impose a sales and use tax. In addition to New York City, many local jurisdictions impose such taxes. Exemptions and exclusions that are applicable to the state tax apply also to all local taxes, including the local tax imposed by New York City, unless specifically provided otherwise. These state and local taxes are administered by the Department of Taxation and Finance.

The exemptions applicable to film production described in this publication apply to the purchase of property or services that are used or consumed directly and predominantly in the production of a film for sale. They do not apply to the purchase or use of property or services in either administrative or distribution activities.

Wages, salaries, and other compensation paid by an employer to its employee are not subject to sales tax, even if the services provided would otherwise be taxable. For purposes of this publication, it is assumed that the services provided to a film producer are not being provided by an employee. The determination of whether an individual is an employee is based upon the facts and circumstances of each situation.

The exemptions and exclusions applicable to film production are described on the following pages. A schedule of some of the property and services purchased by film producers is also included in this publication. Each item listed on the schedule is followed by a notation indicating its taxable status.

Should you require additional information or clarification about the information in this publication, please refer to the addresses or telephone numbers listed on the inside back cover.

Although accurate, the information in this publication has been simplified. If there is any discrepancy between it and the Tax Law or regulations, the Tax Law and regulations will govern.

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Table of contents

General information	7
Tangible personal property used in film production.....	7
Services to property used in film production	8
Utilities, utility services and fuel used in film production.....	9
Tangible personal property and services purchased for resale	9
Producing a film	10
Sale of a film	11
Chart of expenses incurred in production	12
Footnotes	25
Questions and answers	27
Glossary	35
Alphabetical cross-reference chart.....	47

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General information

A producer of a film for sale is entitled to certain exemptions and exclusions

As a producer of a film for sale, you are entitled to exemptions and exclusions from sales tax on purchases of tangible personal property and services to such property used or consumed directly and predominantly in the production of the film for sale. In addition, exemptions and exclusions apply to fuel, utilities and utility services that are used or consumed directly and exclusively in producing the film for sale. The exemptions and exclusions described herein apply even if the film produced for sale is delivered in an intangible form, such as when the film is delivered electronically.

Film production includes editing, dubbing and mixing

The term *film* includes, but is not limited to, feature films, television films, commercials, and similar films and video productions. In addition to certain pre-production activities, production of a film includes, but is not limited to, shooting the film on location or in the studio, and editing, dubbing, and mixing of the film.

You must register as a sales tax vendor in order to exercise your right to exemptions and exclusions

You must register as a New York State sales tax vendor to exercise your right to these exemptions and exclusions from tax. Once registered, you may issue all appropriate exemption certificates for your qualifying purchases to your suppliers. If you are not registered as a sales tax vendor you should request Publication 750, *A Guide to Sales Tax in New York State*, which contains information on registering as a sales tax vendor. As indicated in Publication 750, you may register as a sales tax vendor by filing Form DTF-17, *Application for Registration as a Sales Tax Vendor*, and sending it to the address listed in the instructions for that form. You may obtain Publication 750 and Form DTF-17 and DTF-17 Instructions by accessing the department's Web site or by calling or writing the department, using the information in the *Need Help?* section on the back cover of this publication.

Tangible personal property used in film production

Tangible personal property used directly and predominantly in producing a film for sale is exempt

Tangible personal property that you use or consume directly and predominantly in the production of a film for sale may be purchased, leased or rented exempt from sales tax. Such tangible personal property includes, but is not limited to, machinery or equipment, as well as parts, tools and supplies, that you use directly and predominantly in the production of a film for sale. Property is used predominantly in film production if more than 50% of its use is directly in the production of a film.

For example, a pickup truck used to transport a camera is used 70% of the time to transport equipment to and from a shooting location and 30% of the time in the actual filming of a commercial or feature film. The purchase or rental of this truck does not qualify for exemption because the truck is not used predominantly in the production of a film for sale. Transporting equipment is not considered part of the production process.

The exemptions do not apply to administrative activities

The exemptions provided above for tangible personal property used or consumed directly and predominantly in the production of a film for sale do not apply to the purchase of tangible personal property used for administrative purposes. Administration includes activities such as sales promotions, general office work, ordering and receiving materials, making travel arrangements, preparing shooting schedules, work and payroll records.

To exercise your right to an exemption when making exempt purchases of tangible personal property used directly and predominantly in the production of a film for sale, you must furnish to your suppliers a properly completed Form ST-121, *Exempt Use Certificate*. Such tangible personal property may include, but not be limited to, machinery, equipment, parts, tools, and supplies.

Services to property used in film production

Services to property used in the production of a film for sale are exempt

Services that you purchase regarding tangible personal property used or consumed directly and predominantly in the production of a film for sale are exempt from sales tax. These services include:

- Producing, fabricating, processing, printing, or imprinting such property that you furnish to the provider of these services, which is used directly and predominantly in the production of a film for sale. For example, when you purchase film processing services and film editing services rendered for a film produced for sale, the purchase of these services is exempt from sales tax.
- Installing, maintaining, servicing, or repairing such property that is used directly and predominantly in the production of a film for sale. For example, the installation onto a motor vehicle of a camera used to produce a film for sale.

To be granted these exemptions, you must furnish to your suppliers a properly completed Form ST-121, *Exempt Use Certificate*.

Utilities, utility services and fuel used in film production

Utilities and fuel used directly and exclusively in the production of a film for sale are exempt

Gas, electricity, refrigeration, and steam, and gas, electric, refrigeration, and steam service of whatever nature and fuel that you purchase for use or consumption directly and exclusively in the production of a film for sale are exempt from tax.

Examples of taxable and exempt utility and fuel usage

Examples of taxable and exempt utility and fuel usage:

- Electricity used or consumed in a mobile trailer maintained for actors is **taxable**.
- Electricity used or consumed to light and heat a temporary or permanent office is **taxable**.
- Electricity used or consumed by set lighting equipment is **exempt**.
- Motor fuel or diesel motor fuel used or consumed in a motor vehicle that carries equipment from location to location is **taxable**.
- Motor fuel or diesel motor fuel used or consumed in an automobile while used as a prop in a commercial is **exempt**.

To purchase utilities and utility services exempt from tax, you must issue a properly completed Form ST-121, *Exempt Use Certificate*, to your supplier. However, to exercise the exemption for motor fuel and diesel motor fuel used directly and exclusively in the production of a film for sale, you must pay the sales tax when you make your purchase, and then claim a refund of tax paid by filing Form FT-500, *Application for Refund of Sales Tax on Automotive Fuels*.

Tangible personal property and services purchased for resale

Certain purchases that you make may be exempt based on the resale exclusion

Once registered as a New York State sales tax vendor, you may make certain purchases for resale. You may purchase exempt from sales tax materials and services on these materials that will become a component of the product sold (for example, the original camera negative), if you furnish a properly completed Form ST-120, *Resale Certificate*, to the supplier. For example, when you produce a film for sale, the sale of the original negative constitutes the sale of the film. Therefore, the purchase of the materials that become a component part of the original negative, such as the negative raw stock, as well as the purchase of the services of negative developing, may be tax exempt as purchases for resale.

Producing a film

Film production can be divided into four basic categories

Film production can be divided into four basic categories:

- Pre-production (obtaining story rights, assembling and hiring of talent, director, etc.)
- Production (the actual shooting either on location or at a studio)
- Post production (mixing, editing and dubbing)
- the sale and distribution of the film

Preproduction involves all activities engaged in before the shooting of a film.

Preproduction involves all activities engaged in before the shooting of a film. This includes activities such as obtaining story rights, writing the script, hiring talent and directors, arranging shooting schedules, and creating a budget for the film. Sometimes the expenditures for these functions are called “above-the-line costs.”

Production involves the entire process of recording actions within the film

The actual shooting takes place either on location or at a film studio. It involves the entire process of recording the actions taking place within the film. The production phase includes such preparation activities as the construction of sets, the obtaining of props, stage and location rentals, wardrobing, etc.

Post production involves the editing, dubbing and mixing of a film

Post production involves the editing, dubbing, and mixing of a film. It consists of the entire process by which the individual actions recorded during production are transformed into a cohesive body. Only selected portions of the images recorded on the original negative will appear in the final production. The selection process together with all subsequent editing may utilize either film, tape or any other visual/audio medium. Work prints, rushes, dailies, interpositives, color reversal internegatives, (CRIs), rough cuts, answer prints, visual/audio masters (both analog and digital), and computer disks, are examples of items used in the selection process. Sound, corrected color, special effects shots opticals, computer generated images, and credits are incorporated. It results in the creation of the elements to be used for making dupes. Internegatives, fine grain positives, edited visual/audio masters (both analog and digital), and other intermediate elements, are used ultimately to produce the materials used for exhibition in theaters or for distribution by cable or broadcasting.

Sale of a film

Sales and use taxes are imposed on the total selling price of the film; a film is deemed delivered where the original negative is delivered

Unless otherwise exempt, sales and use taxes are imposed on the **total selling price** of a film. The vendor selling the film is responsible for collecting sales tax based on the rate of tax in effect in the taxing jurisdiction where the film or tape is delivered. There is no New York sales and use tax imposed on the outright sale of a film when the film is delivered out of state. A film is deemed to be delivered where the original negative is delivered.

The materials used for exhibition in theaters or for distribution by cable or broadcast (for example, release prints, dupes, or other release copies), may be in the form of film or tape, as well as CDROM, Digital Video Disk (DVD) and any other medium, both analog or digital. The sale of these materials is considered separate and apart from the sale of the film.

Occasionally, the producer of a film does not sell the film outright but will grant a distributor a “license to exhibit” or a “license to use.” In this situation, the producer must collect sales tax unless the distributor has acquired the “license to exhibit” or “license to use” for resale. In this case, the distributor must furnish a properly completed Form ST-120, *Resale Certificate*, to the producer.

It should be noted, however, sales tax is not imposed on the outright sale of a film or the granting of a license to exhibit or use the film to a distributor or broadcaster, when the film is delivered electronically or digitally, whether such delivery takes place within or without New York State.

The granting of a “right to reproduce” is not a sale or license to exhibit, therefore, the costs associated to produce such a film are not exempt from sales tax

In some instances, a “right to reproduce” a film will be granted. The granting of a “right to reproduce” is not a sale or license to exhibit, and the transaction is not taxable. Temporary possession or custody for the purpose of making the reproduction is not a transfer of possession that would convert the reproduction right into a license to use.

Generally, when a producer makes a film for the purpose of granting a “right to reproduce,” the producer is not making a film or tape for sale. Thus, sales tax must be paid on all purchases of tangible personal property used in the production of the film, services to such tangible personal property, and fuel, utilities, and utility services used in connection with the production of the film.

However, if a producer makes a film with the intent of granting both a “right to reproduce” to one or more parties and a “license to exhibit or

use” to one or more other parties either inside or outside of New York, then the producer will be entitled to purchase qualifying tangible personal property and services used in producing the film exempt from sales and use tax.

Chart of expenses incurred in production

About the chart

This chart assumes that the production company is producing a film for sale and has not entered into a principal/agent relationship. Purchases of tangible personal property and services made by a production company in producing a film pursuant to a principal/agent relationship are treated differently and are not addressed in this publication. Wages, salaries, and other compensation paid by an employer to an employee are not subject to sales and use tax. This publication assumes that services an individual provides to a producer are not services provided by an employee to his or her employer. The determination of whether an individual is an employee is based upon the facts and circumstances of each situation.

When a job title is listed in the *Category* column of the chart, the tax treatment listed refers to the services usually performed by a person doing that job. The glossary at the end of this publication includes a description of those services.

The chart is categorized by departments representative of the film industry. An item may appear more than once in the production process. Thus, the tax treatment of any item shown on the chart will be determined by its function in the production process, not necessarily by its listing within a particular department. See the footnotes for more information. In addition, there is an alphabetical index at the end of this publication that cross-references each item in the chart to its reference number on the chart.

1Ref no.	Stage of production		Department	Category	Footnote	Taxable	Explanation
1	I.	Preproduction	A.	Story			Intangible
2							Office rental (no equipment)
3						x	Office equipment
4					1		Storyboards
5							Writers
6	I.	Preproduction	B.	Writing			Typing service
7							Temp service
8							Story editors
9							Preproduction research
10					2	x	Office supplies
11						x	Printing and duplication
12						x	Travel and living expenses
13	I.	Preproduction	C.	Producer			Producer
14							Associates
15							Assistants
16	I.	Preproduction	D.	Director			Director
17							Assistants
18							Dialogue coach
19							Choreographers
20	II.	Production	A.	Talent			Stunt persons
21							Supporting actors
22							Actors
23							Extras
24							Coaching
25							Casting director
26							Casting services
27							Casting facilities
28							Musicians
29	II.	Production	B.	Studio			Stage rental
30					3		Screening rooms
31							Back lots

1Ref no.	Stage of production		Department	Category	Footnote	Taxable	Explanation
32				Office space			Real property
33				Furnished office			Real property
34				Dressing rooms			Real property
35				Honeywagons		x	
36				Office equipment		x	
37				Parking rentals		x	
38				Trash removal		x	
39				Phones		x	
40				Payroll service company fee			Excluded service
41	II.	Production	C. Production	Unit and location manager			Excluded service
42				Script supervisor			Excluded service
43				Technical advisors			Excluded service
44				Production coordinator			Excluded service
45				Production secretary			Excluded service
46				Script clerk			Excluded service
47				Welfare teacher			Excluded service
48	II.	Production	D. Camera	Director photography			Excluded service
49				Camera operators			Excluded service
50				Asst. camera operator			Excluded service
51				Camera and related equipment			Exempt property
52				Camera cars			Exempt property
53				Camera aircraft			Exempt Property
54				Maintenance and repair			Exempt service
55				Accessories			Exempt property
56				Camera lens			Exempt property
57				Boom operator			Excluded service
58				Barney			Exempt property
59	II.	Production	E. Art department	Art director			Excluded service
60				Assistants			Excluded service
61				Layouts and designs			Exempt property

1Ref no.	Stage of production		Department	Category	Footnote	Taxable	Explanation
62				Blueprints			Exempt property
63				Supplies			Exempt property
64				Artwork (titles, etc.)			Exempt property
65				Artwork (set decoration)			Exempt property
66				Artstill			Exempt property
67	II.	Production	F.	Set construction			Exempt service
68				Outside striking			Excluded service
69				Set purchase and rent			Exempt property
70				Restore permanent sets			Exempt service
71				Construction materials			Exempt property
72				Construction equipment			Exempt property
73				Kit rentals			Exempt property
74				Gaffer			Excluded service
75				Set designer			Excluded service
76				Set materials			Exempt property
77				Rigger's labor			Excluded service
78				Backdrop			Exempt property
79				Carpenters			Excluded service
80				Best boy (person)			Excluded service
81	II.	Production	G.	Set dress			Excluded service
82				Set dressers			Excluded service
83				Drapers			Excluded service
84				Drapery material			Exempt property
85				Drapery cleaning			Exempt service
86				Set dress purchase and rent			Exempt property
87				Light fixtures			Exempt property
88				Greens purchase and rent			Exempt property
89				Carpet purchase and rent			Exempt property
90				Set cleaning			Exempt service
91				Other material purchase			Exempt property

Publication 28 (5/05)

1Ref no.	Stage of production		Department	Category	Footnote	Taxable	Explanation
92				Supplies			Exempt property
93	II.	Production	H.	Set operation			Excluded service
94				Greensperson			Excluded service
95				Water (tap)			Generally exempt
96				Water (bottled)		x	
97				Utilities	4		Exempt property/service
98				Cleanup equipment		x	
99				HVAC equipment (production)			Exempt property
100				HVAC equipment (nonproduction)		x	
101				Maintenance of grip equipment			Exempt service
102				Grip equipment			Exempt property
103				Grip supplies			Exempt property
104				Dolly tracks			Exempt property
105				Nurse			Excluded service
106				Cleaning and maintenance of production equip.			Exempt service
107				Dolly			Exempt property
108				Cleaning and maintenance of sets			Exempt service
109				Dolly grip			Excluded service
110				Gaffer			Excluded service
111				Firefighters		x	
112				Gas (prop related)			Exempt property/refundable
				Motor oil (prop related)			Exempt property
113				Parts			Exempt property
114				Flats			Exempt property
115				Sandbags			Exempt property

1Ref no.	Stage of production		Department	Category	Footnote	Taxable	Explanation
116				Key grip			Excluded service
117				Maintenance and repair (machinery and equip.)			Exempt service
118				Trash removal		x	
119				Grip truck or grip cart		x	
120				Tools			Exempt property
121				Gofer			Excluded service
122	II.	Production	I.	Electrical			Excluded service
123				Electric equipment			Exempt property
124				Replacement lamps			Exempt property
125				Supplies and gels			Exempt property
126				Maintenance of electrical equipment			Exempt service
127				Generator rentals	5		Exempt property
128				Gas			Exempt property/refundable
				Motor oil			Exempt property
129	II.	Production	J.	Props			Excluded service
130				Home economist			Excluded service
131				Prop purchase and rental			Exempt property
132				Food props			Exempt property
133				Outside props			Exempt property
134				Prop man (person)			Excluded service
135	II.	Production	K.	Livestock			Excluded service
136				ASPCA services			Excluded service
137				Livestock purchase and rental			Exempt property
138				Livestock feed			Exempt property
139				Livestock shelter			Real property
140				Livestock grooming			Exempt service
141	II.	Production	L.	Vehicles			Exempt property

1Ref no.	Stage of production		Department	Category	Footnote	Taxable	Explanation
142				Prop aircraft			Exempt property
143				Equipment transport vehicles		x	
144				Motor homes		x	
145				Camper dressing rooms		x	
146				Cast and crew transport vehicles		x	
147				Cast mini bus		x	
148				Chauffeured limousine			Excluded service
149				Cab fares			Excluded service
150				Trucks		x	
151				Tractor and trailers (over 26,000 lbs)			Generally exempt
152	II.	Production	M. Wardrobe	Wardrobe designer			Excluded service
153				Wardrobe purchase and rental			Exempt property
154				Wardrobe person			Excluded service
155				Wardrobe manufacture			Exempt service
156				Wardrobe materials			Exempt property
157				Clean or dye			Exempt service
158	II.	Production	N. Makeup	Makeup artists	6		
159				Makeup appliances			Exempt property
160				Contact lens purchase			Exempt property
161				Makeup supplies			Exempt property
162				Appliance materials			Exempt property
163				Manicurist	6		
164				Pancake			Exempt property
165	II.	Production	O. Hair	Hairdressers	6		
166				Wig purchase and rental			Exempt property
167				Hairdress supplies			Exempt property
168	II.	Production	P. Location	Scouting			Excluded service
169				Location contacts			Excluded service

1Ref no.	Stage of production		Department	Category	Footnote	Taxable	Explanation
170				Location restoration			Excluded service
171				Set Nurse and teacher			Excluded service
172				License fees and rentals			Real property
173				Location permits			Excluded items
174				Hotel		x	
175				Entertainment		x	
176				Meals		x	
177				Travel fares			Excluded service
178				Aircraft charters			Excluded service
179				Telephone and telegraph		x	
180				Film shipping	7		Excluded service
181				Security services		x	
182				Baggage and equipment shipment			Excluded service
183				Outside clerical			Excluded service
184				Parking		x	
185				Nonproduction gas and oil		x	
186				Road permits			Excluded items
187				Sanitary facility and rental		x	
188				Nonproduction walkie talkies		x	
189				Nonproduction cellular phones		x	
190				Weather forecasts			Excluded service
191	II.	Production	Q. Transport	Repairs (nonproduction)		x	
192				Drivers			Excluded service
193				Nonproduction gas and oil		x	
194	II.	Production	R. Special effects	Design and draft			Exempt property
195				Construction and rigging labor			Excluded service

Publication 28 (5/05)

1Ref no.	Stage of production		Department	Category	Footnote	Taxable	Explanation
196				Equipment purchase and rentals			Exempt property
197				Material purchases			Exempt property
198	II.	Production	S.	Photo effects			Excluded service
199				Process operating			Excluded service
200				Blue screen labor			Excluded service
201				Matte shots			Exempt property
202				Matte shot direct and labor			Excluded service
203				Trick printing and labor			Excluded service
204				Trick printing and mats			Exempt property
205				Animation labor and materials			Exempt property
206				Miniatures operating			Excluded service
207				Miniatures (models)			Exempt property
208				Process plate purchase			Exempt property
209				Computer graphics			Exempt property
210				Process and materials rental			Exempt property
211				Miniature purchase and rental			Exempt property
212	II.	Production	T.	Film production			Resale exclusion
213				Negative developing			Resale exclusion
214				Daylight developing			Resale exclusion
215				Film leader			Resale exclusion
216				Stock shot purchase and rental			Exempt property
217				Stock shot labor			Excluded service
218				Stock shot and film processing			Exempt property
219				Optical sound tracks			Exempt property
220				Mag tape			Exempt property

1Ref no.	Stage of production		Department	Category	Footnote	Taxable	Explanation
221	II.	Production	U. Tape production	Technical supervisor			Excluded service
222				Technical director			Excluded service
223				Video operator			Excluded service
224				Video recordist			Excluded service
225				Utility cable man (person)			Excluded service
226				Maintenance			Excluded service
227				Playback equipment			Exempt property
228				Tape stock			Resale exclusion
229				Equipment rentals			Exempt property
230				Teleprompter			Exempt property
231				Teleprompt operator			Excluded service
232	II.	Production	V. Sound production	Mixing			Excluded service
233				Recorder and mike operator			Excluded service
234				Cableman			Excluded service
235				Mag tape original			Exempt property
236				Transfer dailies			Exempt property
237				Equipment purchase and rental			Exempt property
238				Equipment repair and maintenance			Exempt service
239				Radio microphones			Exempt property
240				Sound man (mixer)			Excluded service
241	III.	Post Production	A. Film post	Answer prints			Exempt property
242				Protection masters			Exempt property
243				Printing elements			Exempt property
244				Dupe negatives			Exempt property
245				Composite prints			Exempt property
246				Protection dupes and copies			Exempt property
247				Interpositives			Exempt property

1Ref no.	Stage of production	Department	Category	Footnote	Taxable	Explanation
248			Negative splicing			Resale exclusion
249			Release prints			Resale exclusion
250			Positive			Exempt property
251			Editing			Exempt property
252			Rough cut			Exempt property
253			Work print			Exempt property
254			Code edge numbering			Resale exclusion
255			Dupes and copies			Exempt property
256			Composite masters			Exempt property
257			Internegatives			Exempt property
258			Opticals			Exempt property
259			Reel cans and cases	8		Generally exempt
260			Negative developing			Resale exclusion
261			Dubbing			Exempt property
262			Film clips			Exempt property
263			Original negative			Resale exclusion
264			Fine cut			Exempt property
265			Dailies (rushes)			Exempt property
266	III. Post Production	B. Video post	Film-to-tape transfers			Exempt property
267			Tape-to-tape transfers			Exempt property
268			Off line editing			Exempt property
269			On line editing			Exempt property
270			Video effects			Exempt property
271			Layback and laydown			Exempt property
272			Preplay			Exempt property
273			Sweetening			Exempt property
274			Master dupe and copies			Exempt property
275			Protection dupe and copies			Exempt property
276			Broadcast dub			Resale exclusion
277			Other dubs			Exempt property
278			Equipment rental			Exempt property

1Ref no.	Stage of production	Department	Category	Footnote	Taxable	Explanation
279	III. Post Production	C. Titles	Title designer			Excluded service
280			Optical development			Exempt property
281			Computer graphics			Exempt property
282			Titles			Exempt property
283			Optical effects			Exempt property
284			Inserts			Exempt property
285			Trademarks and logos			Exempt property
286	III. Post Production	D. Editing	Editors			Exempt property
287			Projectionist			Excluded service
288			Negative cutting			Resale exclusion
289			Sound editing			Exempt property
290			Continuity			Excluded service
291			Equipment rental			Exempt property
292			Facility rental			Real property
293			Edit supplies			Exempt property
294	III. Post Production	E. Music	Music royalties			Intangible
295			Song writers			Excluded service
296			Arrangers			Excluded service
297			Copyists			Excluded service
298			Composer and supervision			Excluded service
299			Musicians			Excluded service
300			Synchronization coach			Excluded service
301			Singers and voice double			Excluded service
302			Music editing			Exempt property
303			Equipment rental			Exempt property
304			Stage rental			Real property
305			Tapes			Exempt property
306			Supplies			Exempt property
307			Stock music			Exempt property
308	III. Post Production	F. Sound post	Dubbing stage			Real property
309			Looping			Exempt property

Publication 28 (5/05)

1Ref no.	Stage of production		Department	Category	Footnote	Taxable	Explanation
310				ADR and loop recording			Exempt property
311				Prescore recording			Exempt property
312				Scoring stage			Real property
313				Foley and Sfx record			Exempt property
314				ADR and loop stage			Real property
315				Mag and film transfer			Exempt property
316				Equipment rental			Exempt property
317				Sound supplies			Exempt property
318				ADR and loop editing			Exempt property
319	IV.	Distribution and marketing	A.	Publicity			Publicist Excluded service
320				Photographs	9		Production equipment
321				Film	9		Production equipment
322				Trailers	10	x	
323				Transparency	9		Production equipment
324				Photographs (for advertising)	9		Production equipment
325				Press kits	11		
326				Still photography	9		Production equipment

FOOTNOTES

- 1 Storyboards, created and used in the production of a film for sale, qualify as exempt equipment. Storyboards for proposed commercials created by an advertising agency as part of the bid process to win a client do not qualify as production equipment and are subject to tax.
- 2 Materials and supplies used in administration or for clerical functions are not considered part of the production process and are taxable when purchased or used.
- 3 Where the lessee of a screening room has the right to direct the technicians that are provided, or supplies a technician for the operation of the screening room equipment, possession of the equipment is deemed to have transferred from the lessor to the lessee, and the rental of the equipment is subject to sales tax as the rental of tangible personal property unless otherwise exempt. Separately stated charges for the services of the operator and the rental of the room are not taxable.
- 4 Utilities used directly and exclusively in producing a film for sale are exempt from sales tax. For example, electricity used to light the set when the actors are performing is exempt from sales tax. However, electricity used to light the actors' trailers, office lights, and so forth, is subject to both state and local sales taxes.
- 5 Generator rental is exempt, provided it is used predominantly to generate electricity for the production of a film for sale (for example, lights for shooting a scene). The rental is taxable if used predominantly to supply the electricity for other purposes (for example, lights for the performers' trailers, dressing rooms, offices).
- 6 Charges for providing beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage services, and similar services are subject to New York City tax, but not to state and other local taxes.
- 7 Charges (whether or not separately stated) billed by the seller for the delivery of taxable property must be included in the computation of the receipt subject to tax. Delivery charges for property or services used directly and predominantly in production of a film for sale are exempt.
- 8 Packaging materials are exempt from sales tax, provided they are transferred to the customer in conjunction with the sale of the film. They also qualify as supply items exempt from sales tax if they are used directly and predominantly in production of a film for sale.
- 9 Though not used in the production of a film, these items qualify as exempt production property if used directly and predominantly in the production of printed media for sale, (for example, if used to produce advertisements to be placed in newspapers).
- 10 Trailers used in New York State to advertise a feature film are subject to tax. As is the case with dupes of commercials, where the original camera negative or master tape is delivered out-of-

Publication 28 (5/05)

state, the tax is imposed on the cost of the raw film stock or tape and the laboratory processing thereof.

- 11 An exemption is provided for the purchase and use of press kits consisting exclusively of printed promotional materials where the purchaser mails or ships, or has the materials mailed or shipped, to its customers or prospective customers, without charge.

Questions and answers

- (1) (Q) Is the development by an outside laboratory of an original camera negative of a film being produced for outright sale subject to sales tax?
- (A) No. When a film is being produced for outright sale, the original camera negative is considered to have been purchased for resale. Therefore, the purchaser may issue a resale certificate to the laboratory and purchase the service exempt from sales tax. If the film is not produced for sale, then such charges are taxable.
- (2) (Q) What is the rate of sales tax that a laboratory must charge for developing the original camera negative when the film is not being produced for sale?
- (A) The sales tax is a destination tax. The point of delivery or point at which possession is transferred to the purchaser controls both the tax incident and the tax rate. For example, if the processed film is delivered to a destination in New York City, the laboratory must collect sales tax at the combined state and local tax rate imposed in New York City.
- (3) (Q) Is the purchase or rental of editing equipment (for example, Avid, computers, editing table, editing console, editing bench, racks, or other editing machines) by a film production company subject to sales tax?
- (A) No. The purchase or rental of editing equipment by a film production company for use directly and predominantly in producing a film for sale is exempt from sales tax.
- (4)(Q) A lighting supply company rents lighting equipment to a producer of a film, separately charging the producer for the equipment and bulbs. Are these purchases subject to sales tax?
- (A) No. Lighting equipment used directly and predominantly in the production of a film for sale is exempt from sales tax. Since the bulbs are also consumed directly and predominantly in the production of a film for sale, they are also exempt from sales tax.
- (5)(Q) A producer of a television film purchased 30,000 feet of raw film for use in producing a film for sale. After the film is processed and edited, the final length of the film is 20,000 feet. May the producer purchase the entire 30,000 feet of raw film exempt from sales tax?
- (A) Yes. Although the 30,000 feet of raw film was edited down to 20,000 feet when the film was finalized, the entire 30,000 feet of raw film is considered to be tangible personal property used in the production of a film for sale and is therefore exempt from sales tax.
- (6)(Q) A production company pays a location fee to a hotel. The production company will use the exterior of the hotel, various public rooms, and one or more guest rooms exclusively as shooting locations in the production of a film for sale. Are the charges made by the hotel for the use of the facilities subject to sales tax?

Publication 28 (5/05)

(A) No. Since the guest rooms are used solely for the shooting of a film and not used as sleeping facilities no sales tax is due. A charge for the use of any furniture is a charge for the rental of props, which would also be exempt from sales tax, since the props would constitute tangible personal property for use or consumption directly and predominantly in the production of a film for sale. The charge for using the exterior of the hotel and the various public rooms is not rent for occupancy of a room or rooms in a hotel. The charge, therefore, is not subject to sales tax imposed on the rent for occupancy of a room or rooms in a hotel.

(7)(Q) A production company pays a fee for the use of a screening room that includes the use of the projection equipment, along with the services of an equipment operator. Are these charges subject to sales tax?

(A) When a producer has the right to either direct the activities of the technician or supply its own operator, possession of the equipment is deemed to have been transferred, and the rental fee charged for the equipment is subject to sales tax unless otherwise exempt. However, the charge for the operator's services and fee for rental of the room itself are not taxable, provided they are separately shown on the invoice or bill. If taxable and nontaxable amounts are not separately stated, then the entire amount charged is taxable.

(8)(Q) A production company pays for the rental of a sound studio that includes the use of sound equipment, along with a permanent sound stage. Is the charge by the sound studio subject to sales tax?

(A) The rental of real property such as a permanent sound stage is not subject to sales tax. The rental of equipment such as cameras, lighting equipment, booms, microphones, sound equipment, sound microphones, and sound recorders also qualify for exemption if such equipment is used directly and predominantly in the production of a film for sale. If none of these charges are subject to sales tax, an itemized statement of these charges would not be necessary to benefit for the exemption.

(9)(Q) Is the producer of a feature film, commercial, or television show required to pay sales tax on the purchase of meals and hotel rooms provided to actors?

(A) Yes. The purchase of meals and the rent paid for hotel rooms are expenses incurred by the producer, which do not become a component part of the film being sold. Therefore, these purchases are subject to sales tax. Expenses, including the rent paid for hotel rooms, charges for meals, and so forth, incurred by a producer in producing a film for sale, regardless of their taxable status and regardless of whether they are separately billed to the customer, may not be deducted from the receipt subject to sales tax if the film is delivered in New York State. Similarly, no credit may be taken for sales tax paid in determining the amount of tax to be collected from the purchaser of the film.

(10)(Q) A film producer purchases lumber and kitchen cabinets to make a set that will be used in producing a film for sale. Is the producer required to pay sales tax on the purchase of the lumber and cabinets?

- (A) No. Since the lumber and kitchen cabinets will be used directly and predominantly in the production of a film for sale, the producer may purchase the materials exempt from sales tax.
- (11)(Q) A producer of a film paid sales tax on the rental of cameras, lights, booms, and so forth, which was used in producing a film in New York State. The film was sold to a customer in Florida. Is the producer entitled to a refund of the sales tax paid?
- (A) Yes. The producer was making a film for sale. Therefore, tangible personal property that was used directly and predominantly in production is exempt from sales tax. The producer may apply for a refund of the sales tax paid by filing Form AU-11, *Application for Credit or Refund of State and Local Sales or Use Tax*. The application must be filed within three years from the date the tax was due and payable. Where the film was delivered after its production has no bearing on the producer's eligibility for a refund or exemption from sales tax.
- (12)(Q) Is the purchase of storyboards and designs by a film producer for use directly and predominantly in the production of an animated film for sale exempt from sales tax?
- (A) Yes. Since the storyboards and designs are used directly and predominantly in the production of a film for sale, their purchase is exempt from sales tax.
- (13)(Q) A California feature film producer is not registered in New York State for sales tax purposes or otherwise engaged in business in New York State. The producer intends to make a film in New York. The film is being produced for sale. Are there any taxes due on props purchased in California and used in New York State?
- (A) Any purchase made outside of New York State before starting to do business in New York State is not subject to sales and use tax when brought into New York State. Thus, any property purchased in California before starting to do business in New York State is not subject to New York State and local sales tax when brought into the state. However, after production begins, any property purchased outside of New York State for use in the state is subject to sales tax unless the purchase and use is otherwise exempt. The purchase and use of props used directly and predominantly in producing a film for sale are exempt from sales tax.
- (14)(Q) A production company, anticipating that it will create a number of commercials for sale to different advertisers, purchases many of its supplies in bulk, such as lumber that will be used for the building of sets, and light bulbs that will be used to illuminate those sets. The supplies are taken from stock as required and the cost for such supplies is charged to the appropriate commercial. Must the producer pay sales tax at the time that these purchases are made?
- (A) No. Lumber used in the creation of a set, and light bulbs used to illuminate the set, are considered tangible personal property used directly and predominantly in the production of a film for sale. Accordingly, the producer may purchase these items exempt from tax, provided that such producer issues to the suppliers a properly completed Form ST-121, *Exempt Use Certificate*. If those materials are used for another purpose (such as using the bulbs in their production company's administrative offices), the producer would be required to include such items in their

purchases subject to sales and use tax, reported on their sales tax return covering the period in which the bulbs were put to a taxable use.

(15)(Q) An advertising agency contracts with a production company for the creation of a television commercial for \$50,000. The production company will contract with an editing house, located in New York State for the postproduction work. The production company is required to deliver the original elements (which principally consist of the original negative and sound track) to the editing house. Upon completion of the commercial, the original elements together with the production elements will be shipped to a storage facility located outside New York State. Alternatively, the production elements may be destroyed. The production company is also required to deliver the duplication elements, which have a cost of \$125 (representing the cost of the raw film stock and the laboratory development thereof) to the advertising agency in New York State. Is the delivery of the original elements to the editing house taxable?

(A) No. Since the editor is the subcontractor of the production company, there has not yet been any delivery to the purchaser of the commercial.

(15.1)(Q) Must the editing house charge the production company sales tax for the work that it has performed?

(A) No. The editing, dubbing, and mixing of a film for sale is exempt from sales tax. Further, it does not matter whether the production elements used to produce the film are subsequently erased or destroyed for the exemption to apply.

(15.2)(Q) Must the production company collect sales tax from the advertising agency on its total charge of \$50,125?

(A) No. Since the original negative of the commercial was delivered to a storage facility out of state, no sales tax is due. However, it is required to charge sales tax on the price of the duplication elements delivered in New York State, which in this instance would be on \$125.

(15.3)(Q) Although the editing house is the subcontractor of the production company, the production company and the advertising agency have agreed to have the charges of the editing house, which are the responsibility of the production company, paid directly by the advertising agency to the editing house. What are the tax consequences of the direct payment by the advertising agency?

(A) None. The tax consequences of the production company's delivery of the original elements to the editing house in New York State and the final delivery of the commercial to the advertising agency, are not affected by the agreement to have the payments, which are the responsibility of the production company, paid directly by the advertising agency to the editing house.

(16)(Q) An advertiser contracts with an advertising agency for the creation of a television commercial for \$50,000. The advertising agency hires a production company to create the film digitally and transfer it electronically to an agreed upon editing house, located in New York State, for the postproduction work. Upon completion, the commercial will be delivered electronically or digitally to the advertiser. The advertising agency is also required to have a backup disk, which

will be billed at its cost of \$125, delivered to the advertiser in New York State. Is the electronic delivery of the edited film to the advertiser taxable?

(A) No. The electronic delivery of a film is not taxable.

(16.1)(Q) Must the advertising agency collect sales tax from the advertiser on the charge for the backup disk?

(A) Yes. The advertising agency must collect sales tax on the price of the backup disk delivered in New York State, which in this instance would be on \$125.

(17)(Q) A postproduction facility is hired to do a revision of a commercial. The preexisting materials from which the revision will be made, previously stored out of state, are returned to the out of state storage facility when the revision is completed. Is sales and use tax due on these preexisting materials?

(A) No. The revision of a television commercial results in the creation of a film for sale. The preexisting materials are property used to produce this film, and therefore, are exempt from sales and use tax.

(18)(Q) A company is producing a training film for its own use. The original filming was done by the company's own employees. The original negatives were then sent to an outside editing facility located in New York State. The editing facility returned the original negatives with a master tape to the company in New York State. The editing company charged a total of \$3,000, including: \$2,000 for labor and \$1,000 for the tape provided. Can the editing company exclude the \$2,000 in determining the amount of sales tax due?

(A) No. The editing company is considered to be the seller of the film. It must collect sales tax on its total charge of \$3,000, regardless of how it is billed.

(19)(Q) An in-state cable network's in-house production company hires a New York State post production company to edit a program it will broadcast to the general public. The postproduction facility will return the original tape it received from the network, as well as a new master tape it has created, to the cable network's location in New York State. Should the postproduction company collect sales tax on its charge to the network?

(A) No. The Tax Law provides an exemption ("the broadcaster's exemption") from sales tax for the purchase of machinery, equipment, and other items of tangible personal property (including parts, tools, and supplies) that are used or consumed by a broadcaster directly and predominantly in the production (including postproduction) of live or recorded programs that are used or consumed by the broadcaster predominantly for broadcast over the air, or for transmission through a cable television system or a direct broadcast satellite system. Thus, since the new master tape is tangible personal property used by a broadcaster (the in-state cable network) directly and predominantly in the production of a recorded program for broadcasting, no sales tax would be due. See TSB-M-00(6)S for more information on this exemption.

(20)(Q) Is the producer of a film, who will grant “reproduction rights” to the film, entitled to purchase machinery, equipment, parts, tools, and supplies used in the production of this film exempt from sales tax?

(A) No. The Tax Law provides an exemption from the imposition of sales taxes on the purchase of tangible personal property used or consumed directly and predominantly in the production of a film for sale. The granting of the right to reproduce a film is not considered to be a sale of the film. Accordingly, sales tax must be paid on the purchase of all tangible personal property, including the raw stock (film or tape), used or consumed to produce the film.

(21)(Q) Is the producer of a film, who will grant a “license to exhibit” or a “license to use” the film, entitled to purchase the tangible personal property used or consumed directly and predominantly in the production of the film exempt from sales tax?

(A) Yes. A “license to exhibit” or “license to use” is considered to be the sale of the film. Accordingly, a producer of such a film is entitled to purchase tangible personal property used or consumed directly and predominantly in the production of the film exempt from sales tax.

(22)(Q) A production company, that has produced a television commercial for an advertising agency delivers the commercial to the agency in New York State. The advertising agency sells the commercial to its client and delivers the commercial to the client in New York State. The production company’s bill to the advertising agency shows a complete itemization of all costs. This includes separate charges for crew, talent fees, director’s fees, rental of camera and lighting equipment, the purchase of film, and the processing of negatives. It also includes the charges of an outside editor to the production company for such items as film elements, master tapes, video tapes, and cassettes. Is the sale of the commercial from the production company to the advertising agency subject to sales tax? And if so, what amount is subject to tax? What about the sale of the commercial by the advertising agency to its New York State client?

(A) Since the advertising agency purchases the commercial from the production company for the purpose of resale, the agency may purchase the commercial exempt from sales tax. To purchase the commercial exempt from sales tax, it must furnish a properly completed *Resale Certificate* to support its request for exemption. If the agency fails to provide a certificate, the production company must collect sales tax based on the selling price of the commercial, inclusive of all costs regardless of how billed. Tax must be collected at the rate in effect in the jurisdiction where the commercial is delivered. Also, the sale of the commercial from the advertising agency to its client in New York State is subject to sales tax, unless otherwise exempt.

(23)(Q) Is the sale of an educational film delivered in New York State to an exempt organization (for example, religious, charitable, educational) subject to sales tax?

(A) No. Sales made to the United States of America and to any of its agencies and instrumentalities, and to New York State governments and to any of their instrumentalities, agencies, or political subdivisions, or to other qualifying exempt organizations, are not subject to sales tax. The governmental entities must furnish the vendor with a governmental purchase order to support their request for exemption from sales tax. Other qualifying exempt organizations must furnish

the vendor with a properly completed Form ST-119.1, *Exempt Organization Certification*, to support their request for exemption from sales tax.

(24)(Q) A producer/distributor of a film enters into an agreement with an advertising agency for the placement of an advertisement in a newspaper, listing all the theaters where the film will be shown. The producer/distributor pays the advertising agency for the advertisement and bills the theaters for a share of the advertising costs, in addition to its charge for the film rental. Is sales tax due on the charge for advertising?

(A) No. There is no sales tax due on advertising charges, provided that these charges are separately stated on the bill or receipt given to the customer. The separate charge to the exhibitor for the rental of the film is subject to sales tax.

(25)(Q) A movie distributor, registered as a New York State sales tax vendor, purchases a “license to exhibit”, which will be delivered electronically to the distributor in New York State. Is the purchase of the license to exhibit subject to sales tax?

(A) No. The purchase of a film delivered electronically is not subject to sales tax.

(26)(Q) An independent producer agrees to produce a training film for sale to a company in Albany, New York, which will use the film for in-house training of personnel. The producer charges the client \$10,000 for the film and a \$300 shipping charge. Should sales tax be collected on the total bill, including the shipping charge?

(A) Yes. Since the film is being delivered in New York State and is not purchased for resale, it is subject to sales tax. Any charges billed by the seller for shipping and delivery services, whether separately stated in any contract or bill, are considered part of the selling price and are subject to sales tax. Therefore, the receipt subject to sales tax in this instance is \$10,300.

(27)(Q) Is the seller of a feature film, commercial, or television program relieved from the responsibility of collecting sales tax when the seller accepts a properly completed resale certificate?

(A) Yes. The Tax Law provides that vendors must collect sales tax from their customers unless, within ninety days after delivery of the property, they accept in good faith a properly completed exemption certificate or other required documentation.

(28)(Q) A television network hires a production company to produce a short segment of film for incorporation into a future broadcast of a live program. The master tape is delivered to the network in New York State from where it will be transmitted. What are the tax consequences of this transaction?

(A) Since the production company is producing a film for sale, the production company is entitled to purchase property used in production and qualifying services exempt from sales tax. The television network may purchase the film from the production company exempt from sales tax, since it will use the film in the production of a live program for broadcasting, based on the “broadcasters exemption.” For more information on this exemption see TSB-M-00(6)S.

(29)(Q) A film distribution company hires a New York State production company to film several episodes of a television series. The distribution company will grant a “license to exhibit” these episodes to a network for national broadcast. The production company will deliver the broadcast dupes, as well as the original negatives, and all the production and postproduction elements, one episode at a time, to the distribution company in New York State. Is sales tax due on the sale by the production company to the distribution company of each episode of the television series?

(A) No. The sale of the episodes to the distribution company is the sale of a film for resale. In such case, the distribution company must furnish the production company with a properly completed resale certificate. The production company must keep the certificate on file to substantiate the exempt sale. The distribution company is required to collect tax on its sales to customers located in New York State unless the transaction is otherwise exempt.

(30)(Q) A television network purchases a “license to exhibit” a television series that will be produced in New York. The contract between the network and the distributor of the series provides that the network will take delivery of each show in the series, as represented by a master video tape, outside of New York. The charge for each show in the series is \$100,000. The contract also provides that the distributor is to deliver “broadcast dupes” of each show to the network in New York for transmission. The charge for each broadcast dupe is \$125. What are the tax consequences of this transaction?

(A) Since the contract between the distributor and the television network requires that the master video be delivered outside the State, the amount received by the distributor from the network for the “license to exhibit” is not subject to tax. Further, since the “broadcast dupes” are being used in New York by the network for transmitting the series, no sales tax is due on the charge for the “broadcast dupes” based on the “broadcaster’s exemption.” For more information on this exemption see TSB-M-00(6)S.

Glossary

The following is a listing of terminology commonly associated with the production of films

Above-the-Line Costs	Expenditures agreed upon before the shooting of a film. Such expenditures generally include the cost of the story, and screenplay, salaries of the producer, actors, director, cast, etc.
ADR/Loop Recording	The term “ADR” means automatic dialogue replacement. ADR/loop recording is a looping session in which some of the original dialogue is repeated over and over with the corresponding scenes in a film until a better version of the actor’s speech is accomplished.
Analog	Continuous electronic signals; data presented or collected in continuous form.
Animatics	An animation or video technique used to chart the way an actual scene will look prior to the actual filming of a scene in a film. This process is especially helpful for prejudging special effects where the final product cannot be seen until after much work and expense.
Animation	Drawings that are photographed on a frame-by-frame basis which, when projected onto a screen, create the illusion of movement. The most common form of animation is used in the production of a cartoon.
Answer Print (Composite Print)	The first print received from the laboratory which is an edited, dubbed and scored film.
Apple Box	See “Pancake.”
Art Still	A picture painted or prepared by a member of the art department. Art stills are commonly used as a slide for rear projection on a set or as a prop. Art still is also referred to as a still photograph of a performer.
Artwork	A term which includes all areas of graphic arts used in connection with the production of a film (e.g., titles, set decoration, etc.).
Backdrop	A painted or photographed scene used as a background. Backdrops are generally used at the rear of a set to create an illusion that the film is being made in a setting other than the studio.
Barney	A cover that fits over a camera and that is used to silence the operating noise of the camera from the sound microphones. It is also used to protect the camera from the elements.

Baud Rate	The transmitting rate of digital signals.
Below-the-Line Costs	Expenditures that relate to the actual production of a film. Such expenses generally include costs such as props, makeup, film processing, camera, sound recording, set construction, shooting, editing, travel, meals, etc.
Best Boy (Person)	Top assistant to the gaffer.
Boom	An adjustable extension device on which a camera or microphone is mounted to allow silent movement of the camera or microphone around the set or over the performers' heads during the filming of a production.
Breakaway	A prop that is constructed in such a manner that it will shatter or collapse easily upon impact (e.g., a disintegrating bottle, a collapsible chair or window, etc.).
Cable	An insulated wire which connects the electrical source to the various equipment, such as lights, camera, etc.
Camera Car	A specially equipped vehicle (usually a car or truck) used to carry cameras and operators for the filming of a moving vehicle or person.
Camera Maintenance	The servicing and repairing of the camera to keep it in a condition of fitness, efficiency and readiness; or restoring it to that condition.
Camper / Dressing Room Vehicles	A vehicle equipped to provide additional makeup, wardrobe and dressing room space as well as additional lavatories. May also be used as a shelter on cold days.
Casting	The process of selecting the actors in the production of a film. Charges by casting directors for time consumed in auditioning talent as well as time spent researching and placing cast calls are included in the term "casting."
Cleanup Equipment	Equipment and supplies necessary for cleaning the stage and the sets (e.g., vacuum cleaners, rags, solvents).
Code Edge Numbering	A system in which consecutive and corresponding numbers are printed on the edge of each roll of film.
Color Correction	The changing of color values during the shooting of a film through the use of filters in a camera. Also, the correction or alteration of colors in a film or tape during the post production editing stage.

Composite Master	The completed fine grain positive print from which copies can be made.
Composite Print	Sometimes referred to as a married or wedded print. A print with both picture and sound combined on the same film. A print made to create duplicate negatives for use in making release prints.
Compression	The process of reducing a digital file to speed processing, transmission time and to reduce storage requirements.
Computer Graphics	Scenes for a film that are created by computer through the use of controlled images or patterns.
Continuity	An editing technique which insures that the scenes from shot to shot follow a continuous harmonious flow so that the viewer of the film is unaware of any cutting of the film.
Copyist	The individual who extracts parts of a musical score for use by individual musicians and conductors.
Crane (Cherry Picker)	A moveable vehicle with a long projected arm or boom on which a camera is mounted and is capable of carrying the camera operator and the director. The crane is generally used to elevate a camera where elevated shots are required during the filming of a movie or commercial.
Dailies (Rushes)	The first prints made from a day's shooting. They are generally processed by a laboratory and rushed to the producer, cinematographer or editor.
Demo	A demonstration tape used by actors, musicians and others to display their talents to prospective employers.
Digitize	The process of transforming analog video and/or audio signals into digital information represented by a stream of 1's and 0's.
Digital Transfer	The digital transfer of program material, from one location to another, is a form of electronic transfer where the original program material is converted to a stream of 1's and 0's (data) that is a representation of the original program material. This data can take the form of a continuous data stream that is being transferred in real time or can take the form of a computer file that can be transferred at faster or slower than real time.
Dolly	A mobile platform with wheels that holds the camera and the camera operator and, when necessary, the assistant camera operator.
Dolly Grip (Pusher)	A camera crew member who pushes or operates the dolly during a shoot.

Dub	The inclusion of dialogue or sound into a film after the film has been shot. Sometimes the term is used synonymously with the terms mixing and looping. Dub can also mean to copy or to make a copy.
Dubbing (Looping)	A process for adding sound or dialogue to a film.
Dupe	A duplicate of any film or tape.
Dupe Negative	A duplicate of the original film or tape, used to make a duplicate negative from a positive; sometimes referred to as a dub.
Edit Decision List (EDL)	The list of time codes, in footage and frames, and including instructions for fades, dissolves and other special effects, which corresponds to all the segments that the editor of the film has decided to use in the final cut.
Editing	The cutting, splicing, and arranging of scenes into a sequence for the creation of a final viewing print.
Electrician	See “Gaffer.”
Electronic Transfer	The electronic transfer of program material, from one location to another, consists of sending an electrical or optical representation of the program, both video and/or audio, by means of copper wires, fiber optic cable, or wireless (radio-frequency).
Equipment Vehicles	Vehicles used to transport equipment from shoot to shoot.
Film Clip	A small section of a feature film usually used for advertising purposes.
Film Leader	(1) A non-image film attached to the beginning or the end of a film to protect the film from damage. (2) A piece of film used for editing, threading, or identification.
Film Optical	See “Optical.”
Film Stock	Raw stock (unprocessed film).
Film-to-tape Transfer	The method of transferring the images recorded live or on film to picture images on videotape.
Fine Cut	A refined version of the work print close to the final stage of a film's completion.

Firefighter	The person hired to extinguish a fire resulting from a stunt performed in the making of a film, or hired to stand by the stunt personnel and actors to protect them from injury in case of a fire.
Flats	Panels of scenery.
Foley Recording	The recording of sound effects in a studio as a film is being shown on a screen which is then cut into a film. For example, the recreation of the sound of hoof beats made by a horse on a city street.
FPS	Frames per second. Used to describe how many frames can the motor drive or winder handle automatically on winding per second consequently. Also applies to areas like video, animations and movie cameras.
FTP	File Transfer Protocol. Language used for file transfer from computer to computer via the Internet.
Gaffer	The chief electrician on a film production set.
Gels	A transparent filter (which comes in sheets) used to change the color of a light source.
Gofer (Gopher)	An employee who handles noncreative and nontechnical tasks. A production assistant.
Greenery	Artificial or real shrubbery that is used on a set or a location during the shooting of a film.
Greensperson	The person responsible for placing and maintaining the artificial or real shrubbery used on a set or location when shooting a film.
Grip	A person responsible for various jobs on the set, such as laying dolly tracks, moving props, building scaffolds and other miscellaneous tasks. Sometimes referred to as stage hands.
Grip Truck	A small non-motorized truck used by grips to carry equipment or props on a set.
Hairdresser, Hair Stylist	The individual who styles, cuts and combs the performers' hair. Also maintains hairpieces and wigs used by the performers.
Home Economist	An expert in the preparation of food and the creation of food props for photographic purposes. The person responsible for creating and arranging the food props for the shooting of a scene.

Honeywagon	A portable toilet trailer for use by cast and crew members on location shoots.
Inserts	A part of the film which may be shot at any time and is generally inserted during the editing phase of the film.
Internegative	A negative made from a master positive or interpositive for use in printing dupes.
Interpositive	A color positive made from the original negative. It is used in making internegatives.
Jingle	A tune or lyric accompanying a sales message in an advertising film.
Key Grip	Head grip in charge of stage hands. Duties include the supervising of loading, unloading and placement of equipment as well as setting up stands to support lights. The key grip may also scout locations to determine if any special riggings are required.
Kit Rental	Fees paid to makeup, hair and other crew members for the use of tools and supplies which they use on locations where the film is being shot.
Laboratory	The place where film is processed, developed and printed. Some laboratories perform sound work, produce various masters, internegatives, workprints and completed release prints, as well as develop the dailies.
License to Exhibit, or License to Use	The granting of a right or license to exhibit a film to the public.
Linear Editing	A term sometimes used to mean editing basically sequentially from beginning to end.
Livestock Grooming	The grooming and cleaning of animals for use as props in the production of a film or tape for sale.
Location Fees	The charge for the use of a site for the shooting of a film.
Location Manager	The person who sometimes acts as a scout for the purpose of locating a site for the shooting of particular scenes in a film. After approval by the director, the manager contracts for its use and arranges the details of occupancy, such as obtaining permits, protective services, parking arrangements, etc.
Looping	The process of dubbing dialogue into a film.

Magnetic Tape	A high quality tape on which sound can be recorded.
Master Dupe Negative (Fine Grain Dupe Negative)	A negative made from the fine grain master print and used to make release prints.
Master Fine Grain (Master Positive)	The main film or tape from which dupe negatives are made. The dupe negatives are used for striking release prints.
Master Tape	The main tape from which dupes are made.
Matching	See “Negative Cutting.”
Matte	A special mask or covering placed over the camera lens which allows for the exposure in certain areas of the film. Used to create special effects.
Mike Operator	The individual member of the crew whose responsibility is to properly locate the microphone on the set.
Mixing	The combining of sounds from various individual sound tracks of dialogue, music and sound effects into a single composite master sound track.
Moviola	Sound and film editing machine.
Negative	Exposed film in a camera in which the image is reversed from the original subject.
Negative Cutting	The editing of the original (matching) film so that it matches the final edited workprint of the film. This technique allows final prints and dupes to be made from the original negative.
Non-Linear Editing (Random-access editing)	The ability to locate, edit, insert, delete and move digital video and audio media segments out of sequence.
Off-Line Editing	Generally, the first stage of tape editing.
On-Call	An actor or crew member who may not be used for a particular shoot but must be available. Occasionally these people are paid a fee to remain available.
Optical	Special effects added to a motion picture after the original shooting of the picture.

Optical Negative	Final printed negative (picture).
Original Negative	The original negative is the medium (film, tape, etc.) first used in the camera when photographing live action, special effects, animation, computer generated images, etc.
Outtakes	Scenes shot but not used in the final film.
Outside Construction	The construction and installation of sets or props.
Pancake	Used as makeup. Can also refer to a rectangular platform used to raise performers, props, etc. It is sometimes referred to as an apple box.
Per Diem	A daily allowance to cover expenses incurred by a member of a company while shooting on location. Such expenses may include the cost of meals and hotel rooms.
Perks	Awards given over and above the salary paid to a person to accept or keep a job. Such awards may be in the form of free tickets, parties, limousines, etc.
Photography Director	The person responsible for overseeing the lighting and camera operation during the production of a film.
Picture Vehicle	See "Prop."
Positive	A print made from the original camera negative in which the image corresponds with the original subject.
Prescore Recording	The recording of a sound track for use in a film which has not actually been shot.
Press Kit	A package of materials that contains photos and information about the film which is sent by the distributors to exhibitors, theaters and the press to promote the film.
Preview	See "Trailer."
Process Plate	A background plate that contains an image which is used for rear projection before the foreground action is photographed.
Production Manager	The person in charge of coordinating and supervising business affairs involved in the production of a film. The production manager's responsibilities include, but are not limited to, supervising all financial, administrative and technical details of the production of a film.

Prop	Moveable property which is used in the production of a film (e.g., handguns, motor vehicles, lamps, books, paintings and clothing). Props also include cars, taxis, carriages, trucks, etc., when photographed as part of a scene.
Prop Master Assistant	The person in the crew whose responsibility is to obtain, maintain and place props on a set throughout the shooting of a film.
Protection Copy	Copy or duplicate of the original film or tape.
Protection Master	The master print of the original negative for use in making future negatives so that the original negative is protected.
Raw Stock	Unexposed motion picture film.
Recordist	The person responsible for recording sound on the set during the shooting of a film.
Release Print	A finished film that is ready for distribution.
Restored Sets	Refurbished sets that are in use or in temporary storage.
Riggers	Members of the crew responsible for setting in place or building the scaffolds to support sets, lights, equipment and workers.
Rough Cut	The early edited version of the film that provides a general storyline and concept of the film.
Rushes	See "Dailies."
Sandbag	A burlap or plastic bag filled with sand and used to anchor or hold equipment and scenery in place.
Scenery	Natural or fabricated background used when shooting a film.
Scenics	A person or persons hired to paint sets, backdrops and apply wall paper as needed.
Score	Written and recorded music for the sound track of a film.
Screenplay (Script)	The storyline, dialogue, scenes and directions written for a motion picture film.
Script Supervisor (Script Clerk)	The individual responsible for keeping records to ensure that all details appearing in one scene remain consistent through all similar shots and takes.

Set Cleaning	The costs associated with cleaning a set.
Set Dressing	The props such as chairs, decorations, rugs, draperies, etc., that appear in a scene being filmed.
Shipping / Delivery Films	The costs to ship films to and from locations and to and from the laboratories.
Sound Man (Sound Mixer)	The person responsible for combining all the sound tracks into the final composite track. The sound mixer is generally the head person in the sound department.
Special Effects	Any special visual effects that are extraordinary and cannot be obtained with the camera in the normal shooting of a film. Such effects include adding smoke, fire, air and water in all their various forms, the use of models or miniatures, explosions, etc. Some special effects are created during the shooting of the film or added in the post production process.
Special Purpose Vehicle	Generator truck, location vehicle, or an "all-in-one" vehicle that is used to transport location equipment and is specially modified to include generators, storage space, etc.
Stage	Part of a studio or an outdoor area where sets are erected and the filming of the production takes place.
Stage hands	See "Grip."
Still Photographer	A person who takes still photographs during the production of a film. The photographs are usually used to publicize the film or the actors.
Stock Music	Prerecorded "library" music for licensed use.
Stock Shot (footage)	Prefilmed footage (rented or purchased) of actions, events or scenery that may be inserted in a film. For example, footage of World War II events, a storm, the ocean, an historical event, the sunset, etc.
Storyboard	(1) A series of drawings or photographs arranged in sequence showing the key scenes in a film. A visual depiction of the entire film. Used in animation works and in directing the camera movements. (2) When used by advertising agencies, its purpose is to secure the client's approval or to distribute to production companies for bids.
Strike Crew	A crew hired to "strike the set." Strike the set is a term commonly used for the tearing down of the set and storing of the props at the end of a

shoot. The crew generally includes grips, electricians or carpenters who dismantle the set. The set generally remains in place until the dailies are approved.

Sweetening

The process of adding or improving sounds to an existing soundtrack (e.g., adding laughter).

Synching Dailies

The act or process of matching sound recording (i.e., magnetic tape track) to the day's shooting for synchronized projection and playback.

Technical Advisors

Individuals with expertise in a specialized area who are hired as consultants to provide advice on a film. For example, a police detective furnishing advice on investigative procedures for solving a crime.

Teleprompter

A cuing or prompting device on which the performer's dialogue is displayed.

Timing

The process of evaluating the density and color balance of each shot in order to achieve constancy in the film.

Trailer

A short excerpt or clip of a feature film or tape, generally shown in the media to advertise a feature motion picture prior to its showing. Sometimes it is referred to as a "preview." A condensed version of a trailer may be attached to the beginning of a feature film or tape and used as a preview of coming attractions.

Transfer

The act of duplicating from one medium to another. For example, sound recorded on 1/4" tape and then transferred to 16mm or 35mm sprocket magnetic tape.

Transparency

A still image printed on a transparent backing, such as a film or glass. Often used as a background for a scene in certain shots.

Traveling Matte

A photographic process (using special film, camera and lighting) whereby two scenes shot at different times may be combined to make them appear as a single scene.

Wardrobe

All items of clothing and accessories worn by the performers in a film, play or television production.

Wardrobe / Costume Designer

The person who designs the costumes and clothing worn by the characters in the film.

Wardrobe Dyeing

The cost of dyeing the wardrobe.

Wardrobe

The people responsible for obtaining clothing, costumes and accessories

Women/Men

before the actual shooting of the film begins. They are also responsible for fitting the various supporting performers and maintaining the costumes before, during and after the day's shoot.

Welfare Teacher

An individual in charge of making sure that the rules governing the working conditions of minors are adhered to.

Workprint

A print made from the original negative and used by the editor in the various editing stages of the film. The workprint is eventually used to make a rough cut and then a fine cut.

Alphabetical cross-reference chart

Item	Ref. No.
Accessories	55
Actors	22
ADR and loop editing	318
ADR and loop recording	310
ADR and loop stage	314
Aircraft charters	178
Animation labor and materials	205
Answer prints	241
Appliance materials	162
Arrangers	296
Art director	59
Artstill	66
Artwork (set decoration)	65
Artwork (titles, etc.)	64
ASPCA services	136
Assistants	15
Assistants	60
Assistants	17
Producer's assistants	15
Director's assistants	17
Art director's assistants	60
Associates	14
Producer's associates	14
Asst camera operator	50
Back lots	31
Boom operator	57
Broadcast dub	276
Baggage and equipment shipment	182
Blueprints	62
Backdrop	78
Barney	58
Best boy (person)	80
Blue screen labor	200
Composite prints	245
Computer graphics	281
Cableman	234
Camera lens	56
Camera aircraft	53
Camera cars	52
Camera operators	49, 50

Item	Ref. No.
Camera and related equipment	51
Camper dressing rooms	145
Carpenters	79
Carpet purchase and rent	89
Cast mini bus	147
Cast and crew transport	146
Casting director	25
Casting facilities	27
Casting services	26
Chauffeured limousine	148
Choreographers	19
Clean and dye	157
Cleaning and maintenance of production equip.	106
Cleaning and maintenance of sets	108
Cleanup equipment	98
Coaching	24
Code edge numbering	254
Composer and supervision	298
Composite masters	256
Computer graphics	209
Cab fares	149
Computer graphics (photo effects Department)	209
Computer graphics (titles department)	281
Construction equipment	72
Construction materials	71
Construction and rigging labor	195
Contact lens purchase	160
Continuity	290
Copyists	297
Dailies (rushes)	265
Daylight developing	214
Design and draft	194
Dialogue coach	18
Director	16
Director photography	48
Dolly	107
Dolly grip	109

Item	Ref. No.
Dolly tracks	104
Drapers	83
Draperies cleaning	85
Draperies material	84
Dressing rooms	34
Drivers	192
Dubbing	261
Dubbing stage	308
Dupes and copies	255
Dupe negatives	244
Edit supplies	293
Editing	251
Editors	286
Electric equipment	123
Electricians and gaffers	122
Entertainment	175
Equipment purchase and rental	237
Equipment purchase and rental	196
Equipment rental	303
Equipment rental	316
Equipment rental	291
Equipment rental	278
Equipment rental	229
Equip. purchase and rental (sound production department)	237
Equip. purchase and rentals (special effects department)	196
Equip. Rental (video post production department)	278
Equipment rental (editing department)	291
Equipment rental (music department)	303
Equipment rental (sound post production department)	316
Equipment rentals (tape production department)	229
Equipment repair and maintenance	238
Equipment transport	143
Extras	23
Facility rental	292
Film	321
Film clips	262
Film leader	215
Film shipping	180

Item	Ref. No.
Film-to-tape transfers	266
Fine cut	264
Fire fighters	111
Flats	114
Foley & sfx record	313
Food props	132
Furnished office	33
Gaffer	74, 110
Gas and oil	128
Gas and oil (prop related)	112
Generator rentals	127
Gofer	121
Greens purchase and rent	88
Greensperson	94
Grip equipment	102
Grip supplies	103
Grip truck and grip cart	119
Grips	93
Hairdress supplies	167
Hairdressers	165
Home economist	130
Honeywagons	35
Hotel	174
HVAC equipment (nonproduction equipment)	100
HVAC equipment (production equipment)	99
Inserts	284
Internegatives	257
Interpositives	247
Key grip	116
Kit rentals	73
Layback and laydown	271
Layouts, designs	61
License fees and rentals	172
Light fixtures	87
Livestock feed	138
Livestock grooming	140
Livestock handlers	135
Livestock purchase and rental	137
Livestock shelter	139
Location contacts	169
Location permits	173
Location restoration	170

Item	Ref. No.
Looping	309
Mag tape	220
Mag tape original	235
Mag and film transfer	315
Maintenance (tape production department)	226
Maintenance of electrical equipment	126
Maintenance of grip equipment	101
Maintenance and repair (camera department)	54
Maintenance and repair of machinery and equipment (set operation department)	117
Makeup appliances	159
Makeup artists	158
Makeup supplies	161
Manicurist	163
Master dupe and copies	274
Material purchases (special effects department)	197
Matte shot direct and labor	202
Matte shots	201
Meals (location department)	176
Miniature purchase and rental	211
Miniatures operating	206
Miniatures (models)	207
Mixing	232
Motor homes	144
Music editing	302
Music royalties	294
Musicians (talent department)	28
Musicians (music department)	299
Negative cutting	288
Negative developing	213, 260
Negative raw stock	212
Negative splicing	248
Nonproduction cellular phones	189
Nonproduction gas and oil	185, 193
Nonproduction walkie talkies	188
Nurse	105
Off line editing	268
Office equipment	3, 36
Office rental (no equipment)	2
Office space	32

Item	Ref. No.
Office Supplies	10
On line editing	269
Optical development	280
Optical effects	283
Optical sound tracks	219
Opticals	258
Original negative	263
Other dubs	277
Other material purchase (set dress department)	91
Outside clerical	183
Outside construction	67
Outside props	133
Outside striking	68
Pancake	164
Parking (location department)	184
Parking rentals (studio department)	37
Parts	113
Payroll service company fee	40
Phones	39
Photographs	320
Photographs (for advertising)	324
Playback equipment	227
Prelay	272
Pre-production research	9
Prescore recording	311
Press kits	325
Printing elements	243
Printing and duplication	11
Process operating	199
Process plate and purchase	208
Process prep and strike	198
Process and materials rental	210
Producer	13
Production coordinator	44
Production secretary	45
Projectionist	287
Prop aircraft	142
Prop man (person)	134
Prop purchase and rental	131
Prop vehicles	141
Propmaster and assistants	129
Protection dupe and copies	275
Protection dupes and copies	246

Item	Ref. No.
Protection masters	242
Publicist	319
Positive	250
Radio microphones	239
Recorder and mike operator	233
Reel cans and cases	259
Release prints	249
Repairs (non production)	191
Replacement lamps	124
Restore permanent sets	70
Rigger's labor	77
Rights purchased	1
Road permits	186
Rough cut	252
Sandbags	115
Sanitary facility and rental	187
Scoring stage	312
Scouting	168
Screening rooms	30
Script clerk	46
Script supervisor	42
Security services	181
Set cleaning	90
Set decorator	81
Set designer	75
Set dress purchase and rent	86
Set dressers	82
Set materials	76
Set nurse and teacher	171
Set purchase and rent	69
Singers and voice double	301
Song writers	295
Sound editing	289
Sound man (mixer)	240
Sound supplies	317
Stage rental (studio department)	29
Stage rental (music department)	304
Still photography	326
Stock music	307
Stock shot labor	217
Stock shot purchase and rental	216
Stock shot and film processing	218
Typing service	6
Story editors	8

Item	Ref. No.
Storyboards	4
Stunt persons	20
Supplies (art department)	63
Supplies (set dress department)	92
Supplies (music department)	306
Supplies and gels (electrical department)	125
Supporting actors	21
Sweetening	273
Synchronization coach	300
Tape stock	228
Tape and tape transfers	267
Tapes	305
Technical advisors	43
Technical director	222
Technical supervisor	221
Telephone and telegraph	179
Teleprompt operator	231
Teleprompter	230
Temp Service	7
Title designer	279
Titles	282
Tools	120
Tractor and trailers (over 26,000 lbs.)	151
Trademarks and logos	285
Trailers	322
Transfer dailies	236
Transparency	323
Trash removal (studio department)	38
Trash removal (set operation department)	118
Travel fares	177
Travel and living expenses	12
Trick printing and labor	203
Trick printing and mats	204
Trucks	150
Unit and location manager	41
Utility cable man (person)	225
Utilities	97
Video effects	270
Video operator	223
Video recordist	224
Wardrobe designer	152
Wardrobe manufacture	155

Item	Ref. No.
Wardrobe person	154
Wardrobe purchase and rental	153
Water (tap)	95
Water (bottled)	96
Weather forecasts	190
Welfare teacher	47
Wig purchase and rental	166
Work print	253
Writers	5

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