



APPLES



NEVADA	NEW MEXICO	GEORGIA	LOUISIANA
INCENTIVE RATES			
15% Base Transferable Tax Credit +5% Local resident bonus +5% Rural county bonus	25% Base Transferable/Refundable Tax Credit +5% TV pilots & series +5% Qualifying production facilities +10% Qualified rural areas	20% Base Transferable Tax Credit +10% Georgia logo	25% Base Transferable Tax Credit +10% Louisiana Screenplay productions +5% outside New Orleans +5% Visual Effects (maximum 40%)



ORANGES



NEVADA	NEW MEXICO	GEORGIA	LOUISIANA
APPLICATION & REGISTRATION			
No registration required No application fee	Registration required with Taxation and Revenue Department	Registration required with Georgia Tax Center; loanouts must also register	Deposit due at time of application
CREDIT REDEMPTION			
CREDIT ISSUED WITHIN 45 DAYS from completion of audit. Sell to eager buyers who pay monthly or quarterly taxes.	LONGER THAN 45 DAYS File claim for credit with tax return at the end of the year with Taxation and Revenue. Payout of credit can be divided over multiple years.	LONGER THAN 45 DAYS File claim for credit with tax return at the end of the year. Buyers of credit can use with tax return filed at the end of the year.	LONGER THAN 45 DAYS Final certification letter issued within 120 days of completed package. Claim credits on tax return or transfer to state at a discount at the end of the year.
STATE INCOME TAXES			
Withholding 0%	Withholding up to 5.9%	Withholding up to 5.39%	Withholding up to 3.09%