



FACT SHEET:

Film & TV Writers Now Eligible for the NY State Film Tax Credit Program

Updated January 23, 2024

The **New York State Film Tax Credit Program** has expanded the list of qualified expenses to include writing and producing services done in New York on eligible film and television productions. The Tax Credit Program is designed to strengthen the film production industry in New York State and its positive impact on the State's economy.

New York State is one of the only states where the work of writers and producers are qualified expenses for the production of a tax credit-eligible project, and this should be factored into the decision-making process of where to produce a film or television series.

***Here are the key facts to know** about the New York State Film Tax Credit Program, and how productions stand to benefit from it:*

- **Salaries paid to writers and producers** are eligible for the 30% tax credit as long as the overall project is credit-eligible.
- **Production costs for writers** can include costs for wages, salaries, or other compensation for writers to the extent those wages or salaries or other compensation does not exceed \$500,000 per individual.
- **The credit applies** to writing done on qualified television series and feature films.
- **Writers working remotely** within the state of New York are eligible for the tax incentive as long as the overall project is credit-eligible.
- The statute **does not require a writers room**.

To learn about the full criteria to make a production eligible for the New York State Film Tax Credit Program, visit <https://wgaea.st/film-tax-credit>.

Please direct questions about the New York State Film Tax Credit Program to:

Constance McFeeley, Director of NYS Entertainment Tax Credit Programs (212-803-2328 or filmcredits@esd.ny.gov), or **Yoni Bokser**, Executive Director of NYS Governor's Office of Motion Picture & TV Development (212-201-5605 or nyfilm@esd.ny.gov).