



### Qualified Above-the-Line (ATL) Personnel:

(Total qualifying ATL expenditures limited to 25% of the total qualifying rebate claim)

- Producer
- Director
- Screenwriter
- Principal Cast

### Qualified Below-the-Line (BTL) local expenditures:

(Locations and vendors used for transactional goods and services within the Tulsa Production Zone)

- Crew wage/salaries (including background players)
- Site Rentals
- Photography
- Sound Synchronization
- Lighting
- Editing
- Music Production, Recording, Licensing, Local Music and Musicians
- Security, Police
- Per Diem
- Payments to OK Loan-Out Companies
- Construction Costs within the Tulsa Production Zone
- Third Party CPA Reviews

### Purchases and leases subject to Tulsa Production Zone sales tax:

- Equipment rentals
- Parking
- Rental Vehicles
- Hotel and Motel Rooms
- Restaurant and Catering
- Craft services

### Other Costs approved by Tulsa FMAC such as:

- Airfare
- Healthcare Professionals
- Gas and Oil
- Production Service Companies

