



# Hearing Agenda

**Date: March 28, 2024**

**Time: 2:00 pm**

**Public Location for Video Conference:**

**[Register for Public Hearing](#)**

**Or call in (audio only)**

**+1-415-655-0001**

**Access code: 2492 634 6472**

**Physical Location:**

**State of Nevada Building  
GOED Conference Room 4<sup>th</sup> Floor  
1 State of Nevada Way  
(1 Harrahs Court)  
Las Vegas, NV 89119**

- 
1. Call to Order
  2. Public Comments
  3. Hearing Officer's Comments
  4. **Transferable Tax Credit Application for GOED Approval:**
    - A. **Feeling Flush Productions Inc.**  
Production Type: Television Series
    - B. **EW FILM LLC**  
Production Type: Feature Film
  5. Public Comments
  6. Adjournment

**For Possible  
Action**

NOTE (1) THIS NOTICE HAS BEEN POSTED NO LATER THAN THREE WORKING DAYS PRIOR TO THE MEETING AT THE FOLLOWING LOCATIONS:

- a. GOED website [www.goed.nv.gov](http://www.goed.nv.gov)
- b. Nevada Public Notice website <http://notice.nv.gov>

NOTE (2) Persons with disabilities who require special accommodations or assistance at the meeting should notify Kim Spurgeon, Nevada Film Office, 1 State of Nevada Way, 4<sup>th</sup> Floor, Las Vegas, NV 89119, 702-486-2711, [kspurgeon@nevadafilm.com](mailto:kspurgeon@nevadafilm.com) on or before the close of business two business days prior to the meeting date.

NOTE (3) The Nevada Film Office reserves the right to take items in a different order, combine items for consideration and/or pull or remove items from the agenda at any time to accomplish business in the most efficient manner.

NOTE (4) All comments will be limited to 3 minutes per speaker. Comment based on viewpoint may not be restricted. No action may be taken upon a matter raised under the public comment period unless the matter itself has been specifically included on an agenda as an action item. Prior to the commencement and conclusion of a contested case or quasi-judicial proceeding that may affect the due process of individuals; the Nevada Film Office may refuse to consider public comment. Public comments may be submitted in advance to the Nevada Film Office, (702) 486-2711, or Kim Spurgeon, [kspurgeon@nevadafilm.com](mailto:kspurgeon@nevadafilm.com), no later than one business day prior to the meeting date. See NRS 233b.126.

NOTE (5) For supporting material please contact Kim Spurgeon, 1 State of Nevada Way, 4<sup>th</sup> Floor, Las Vegas, NV 89119, (702) 486-2711, [kspurgeon@nevadafilm.com](mailto:kspurgeon@nevadafilm.com). Materials may be obtained at the following public locations: GOED website [www.goed.nv.gov](http://www.goed.nv.gov).

# STATE OF NEVADA

## Application for Certificate of Eligibility for the Nevada Transferable Tax Credit Program

**Note: This application is considered public record.**

### I PRODUCTION COMPANY INFORMATION

A. Full Legal Name of Production Company to receive the tax credit

Company Name: **Feeling Flush Productions Inc.**

Company Address: **5250 Lankershim Blvd, 3rd Floor**

City: **North Hollywood**

State: **CA**

Zip Code: **91601**

B. Contacts

Primary Contact: **Russell Washington**

Title: **Production Accountant**

Phone: **(347) 457-8709**

Email: **russell.washington@itv.com**

Other contacts authorized to discuss this form (if applicable): **Leonidas Oxby, Greg Starr, John Lanza**

### II PRODUCTION INFORMATION

A. Production Title **Queer Eye S9**

B. Type of Production **Television Production**

C. Will this production contain any obscene or sexually explicit material? If so, please explain.

**No**

E. Name of Producer(s)

**David Collins, Michael Williams, Rob Eric, Jordana Hochman, Jen Lane**

F. Name of Director(s)

**Ali Moghadas**

G. Name(s) of Principal Cast

**Tan France, Jonathan Van Ness, Antoni Porowski, Karamo Brown,**

**Jeremiah Brent**

### III PROPOSED SCHEDULE AND LOCATIONS

	In Nevada <sup>[1]</sup>	Everywhere
A. Pre-production Start Date	<b>03/04/2024</b>	<b>02/20/2024</b>
B. Production Start Date	<b>03/25/2024</b>	<b>03/25/2024</b>
C. Post-production Start Date	<b>N/A</b>	<b>04/01/2024</b>
D. Project Completion Date	<b>06/07/2024</b>	<b>09/17/2024</b>

<sup>[1]</sup> NRS 360.7591(1) Qualified direct production expenditures must be for purchases rentals or leases of tangible personal property or services from a Nevada business during the period in which a qualified production is produced. The first date of pre-production in Nevada is the first day of the qualified production period. Costs incurred more than 90 days prior to the application submission date are not qualified.

# STATE OF NEVADA

## Application for Certificate of Eligibility for the Nevada Transferable Tax Credit Program

III PROPOSED SCHEDULE AND LOCATIONS (CONTINUED)	
E. List of Nevada filming locations	<b>Various locations in and around Las Vegas, including Vu Studios</b>
F. Will any filming days take place in one ore more of the following counties: Carson City, Churchill, Douglas, Elko, Esmeralda, Eureka, Humboldt, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, Washoe, White Pine? If so, indicate which counties and number of filming days in each.	
<b>No</b>	
G. Are postproduction costs included in this application? <sup>[1]</sup>	
IV ATTACHMENTS	
<input type="checkbox"/>	Attachment 1: Script, storyboard, or synopsis of the production.
<input type="checkbox"/>	Attachment 2: Explanation of how the proposed production is in the economic interest of Nevada, including marketing & distribution plans. <sup>[2]</sup>
<input type="checkbox"/>	Attachment 3: Summary budget or top sheet for the entire production.
<input type="checkbox"/>	Attachment 4: Proposed Capital Investment in real property and other tangible personal property purchased (if applicable).
<input type="checkbox"/>	Attachment 5: Completed Incentive Calculation Worksheet, including separate subtotals for costs incurred within and outside of Nevada, above the line, below the line, Nevada residents and non-Nevada residents; as well as disallowed expenditures, and a jobs summary. It must show at least \$500,000 and 60% of the total budget is incurred in Nevada.
<input type="checkbox"/>	Attachment 6: Proof of adequate financing, that (a) Seventy percent or more of the funding for the qualified production has been obtained; or (b) the Production Company has a corporate credit rating of "lower medium grade" or higher from a credit rating agency found suitable by the Office.
V AGREEMENTS AND ACKNOWLEDGEMENTS	
R.W.	(initial) (A) I certify that the Production Company has, or will, secure all licenses, registrations and other filings required to do business in each location in Nevada at which the production will be produced.
R.W.	(initial) (B) I agree and acknowledge that this is a qualified production as defined in NRS 360.7586.
R.W.	(initial) (C) I agree and acknowledge that the production must be completed within 18 months after the date of commencement of principal photography.
R.W.	(initial) (D) I agree and acknowledge that the Production Company will pay for a final audit by a Nevada independent certified public accountant approved by the Office. The audit will include an itemized report of direct production expenditures, show at least \$500,000 was incurred in Nevada, and submit to the Office not later than 270 days after completion of the Production.

<sup>[1]</sup> At least 60% of the direct production expenditures for pre-production, production, and post-production must be incurred in Nevada as qualified direct production expenditures. However, if all post-production will be completed outside of Nevada, then post-production expenditures can be withheld from the 60% calculation.

<sup>[2]</sup> Due to funding caps in the transferable tax credits for film and other productions program, priority shall be given to applications that are in the economic interest of the State and promote tourism to Nevada.

# STATE OF NEVADA

## Application for Certificate of Eligibility for the Nevada Transferable Tax Credit Program

### V AGREEMENTS AND ACKNOWLEDGEMENTS (CONTINUED)

R.W.	(initial)	(E) I agree and acknowledge that the Production Company shall provide a Declaration of Residency, with sufficient evidence, which will be a required part of the audit package for all cast and crew claimed to have Nevada residency during the production.
R.W.	(initial)	(F) I agree and acknowledge that the Production Company will repay to the Department or the State Gaming Control Board, as applicable, any portion of the transferable tax credits to which the producer is not entitled if found to have submitted any false statement, representation or certification in any document for the purpose of obtaining Transferable Tax Credits, or who otherwise becomes ineligible for transferable tax credits after receiving the transferable tax credits.
R.W.	(initial)	(G) I agree and acknowledge that the Production Company shall provide proof of insurance certificate, binder or quote for general liability insurance totaling \$1,000,000 or more at the start of production.
R.W.	(initial)	(H) I agree and acknowledge that the Production Company shall provide proof that the production meets the applicable requirements relating to worker's compensation insurance at the start of production.
R.W.	(initial)	(I) I agree and acknowledge that the State of Nevada may withhold, in whole or in part, any portion of the tax credits until any pending legal action in the State against the producer or qualified production is resolved.
R.W.	(initial)	(J) I agree and acknowledge that expenditures and costs which provide a pass-through benefit to a person or business who is not a Nevada resident or business (as defined in NRS 360.7583), are not qualified expenditures and are not eligible to serve as a basis for transferable tax credits, as described in NRS 360.7591(2) through NRS 360.7591(3).
R.W.	(initial)	(K) I acknowledge that a public hearing is required regarding this application.
R.W.	(initial)	(L) I agree and acknowledge that the Production Company will not be issued a Transferable Tax Credit Certificate until all required documentation and materials are submitted to the Office.
R.W.	(initial)	(M) I agree and acknowledge that the production will include a Nevada Film Office logo provided by the Office within the end screen credits, as described in NRS 360.759(3)(g).

### VI OATH AND SIGNATURE

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it and all of the attached information are true and correct.

<i>Russell Washington</i>	03/07/2024
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Signature of Authorized Representative

Date (mm/dd/yy)

Russell Washington	Production Accountant
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Print Name

Title



**STATE OF NEVADA  
INCENTIVE CALCULATION WORKSHEET  
JOBS SUMMARY**

**Instructions:** Include totals for all work performed both inside and outside of Nevada. Separate cast and crew into anticipated Nevada residents and non-Nevada residents. Input the number of crew members, anticipated total hours worked, total wages, and total fringes. The wage and fringe totals for Nevada resident labor performed in Nevada (cell G17) and above-the-line non-resident labor performed in Nevada (cell G21) should match the corresponding labor column totals on the Budget Breakdown sheet.

**Production Company:** Feeling Flush Productions Inc

**Production Title:** Queer Eye S9

PRODUCTION HIRES:	CREW COUNT:	HOURS WORKED:	TOTAL WAGES:	TOTAL FRINGES:	WAGE & FRINGE TOTAL	WAGE HOURLY RATE:	WAGE & FRINGE HOURLY RATE:	FTE
<b>NEVADA RESIDENT LABOR PERFORMED IN NEVADA:</b>								
ATL NEVADA RESIDENT LABOR:	3	2,556	\$ 64,680	\$ 14,230	\$ 78,910	\$ 25.31	\$ 30.87	1.2
BTL NEVADA RESIDENT LABOR (not including extras):	23	14,288	\$ 403,694	\$ 88,813	\$ 492,507	\$ 28.25	\$ 34.47	6.9
NEVADA RESIDENT EXTRAS:					\$ -			0.0
<b>TOTAL NEVADA LABOR:</b>	<b>26</b>	<b>16,844</b>	<b>\$ 468,374</b>	<b>\$ 103,044</b>	<b>\$ 571,418</b>	<b>\$ 27.81</b>	<b>\$ 33.92</b>	<b>8.1</b>
<b>NON-NV RESIDENT LABOR PERFORMED IN NEVADA:</b>								
ATL NON-NEVADA RESIDENT LABOR:	15	9,216	\$ 2,858,000	\$ 99,849	\$ 2,957,849	\$ 310.11	\$ 320.95	4.4
BTL NON-NEVADA RESIDENT LABOR:	18	14,316	\$ 662,340	\$ 579,757	\$ 1,242,097	\$ 46.27	\$ 86.76	6.9
<b>TOTAL NON-NEVADA LABOR:</b>	<b>33</b>	<b>23,532</b>	<b>\$ 3,520,340</b>	<b>\$ 679,606</b>	<b>\$ 4,199,946</b>	<b>\$ 149.60</b>	<b>\$ 178.48</b>	<b>11.3</b>
<b>ALL LABOR PERFORMED OUTSIDE OF NEVADA:</b>								
ATL LABOR PERFORMED OUTSIDE OF NEVADA:	13	3,410	\$ 204,194	\$ 42,617	\$ 246,811	\$ 59.88	\$ 72.38	1.6
BTL LABOR PERFORMED OUTSIDE OF NEVADA:	8	1,340	\$ 86,828	\$ 19,102	\$ 105,930	\$ 64.80	\$ 79.05	0.6
<b>TOTAL LABOR PERFORMED OUTSIDE OF NEVADA:</b>	<b>21</b>	<b>4,750</b>	<b>\$ 291,022</b>	<b>\$ 61,719</b>	<b>\$ 352,741</b>	<b>\$ 61.27</b>	<b>\$ 74.26</b>	<b>2.3</b>
<b>TOTAL LABOR:</b>	<b>80</b>	<b>45,126</b>	<b>\$ 4,279,736</b>	<b>\$ 844,369</b>	<b>\$ 5,124,105</b>	<b>\$ 94.84</b>	<b>\$ 113.55</b>	<b>21.7</b>

## DETERMINATION ON REQUEST FOR CONFIDENTIALITY

Pursuant to NRS 231.069 and upon the request of Feeling Flush Productions Inc. (the Company), the Executive Director of the Governor's Office of Economic Development (GOED) has determined that the compensation limits contained within the incentive calculation worksheet of the application for the Nevada transferable tax credit program exchanged by and between the Company or its representatives and GOED are Confidential Information of the Company, are not public records and shall remain confidential. The Company demonstrated to the reasonable satisfaction of GOED's Executive Director that all or a portion of such Confidential Information consists of trade secrets, confidential economic information or other business information that should be declared proprietary or confidential consistent with Nevada law.



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Thomas J. Burns, Executive Director

3/7/2024  
Date



**STATE OF NEVADA  
INCENTIVE CALCULATION WORKSHEET  
SUMMARY**

**Instructions:** Complete the number of production days. The rest of the form will auto-calculate based on inputs in previous worksheets.

**Production Company:** Feeling Flush Productions Inc  
**Production Title:** Queer Eye S9

**Date:** 2/22/2024

**Fiscal Year Funding:** 2022

	Pre-Production	Production	Post-Production	Total	Production days in a rural county
Total days in Nevada	20	53	-	73	-
Total days Outside of Nevada	5	-	-	5	
Total Days	<u>25</u>	<u>53</u>	<u>-</u>	<u>78</u>	<u>0%</u>

	Number of Personnel	Expenditure Amount	Disallowed Expenditures	Qualified Expenditures	Incentive Rate	Incentive Amount
Total Nevada Personnel Expenditures (Above the Line) Limit on compensation	3	78,910	-	78,910	15%	11,837
Total Non-Nevada Personnel Expenditures (Above the Line) Limit on compensation	15	2,957,849	141,950	2,815,899	12%	337,908
Total Nevada Personnel Expenditures (Below the Line) Excluding extras	23	492,507		492,507	15%	73,876
Total Nevada Personnel Expenditures (Extras)	-	-		-	15%	-
Percentage of Nevada Personnel (BTL)-for additional 5% [1]	<u>48%</u>					
Total Nevada Personnel Expenditures		571,418	-			
Total Qualified Non-NV Personnel Expenditures incurred in NV		2,957,849	141,950			
<b>Total Personnel Expenditures incurred in NV</b>		<u>3,529,266</u>	<u>141,950</u>			
Total Nevada Direct Production Expenditures		1,205,101		1,205,101	15%	180,765
Total Qualified Nevada Expenditures		4,734,367	141,950	4,592,417		
Total Non-Qualified Expenditures		2,272,503		2,272,503		
<b>Total Budget</b>		<u>7,006,870</u>	<u>141,950</u>	<u>6,864,920</u>		
Percentage of NV to Total Qualified Expenditures, must >60% [2]				<u>67%</u>		

**Additional Incentives**

Additional 5% incentive if >50% of BTL personnel are NV residents [3]	-	5%	-
Additional 5% incentive if >50% filming days occurred in rural county [4]	-	5%	-

**Projected Incentive Total** [5] \$ 604,386

Effective Incentive Rate 8.6%

Proof of Funds amount Production Company must show obtained [6]  
(70% of total Budget) \$ 4,904,809

[1] NRS 360.7592(3) For the purposes of paragraph (a) of subsection 2: (a) Except as otherwise provided in paragraph (b) of this subsection, the percentage of the below-the-line personnel who are Nevada residents must be determined by dividing the number of workdays worked by Nevada residents by the number of workdays worked by all below-the-line personnel. (b) Any work performed by an extra must not be considered in determining the percentage of the below-the-line personnel who are Nevada residents.

[2] NRS 360.759(3) To be eligible for transferable tax credits pursuant to this section, a production company must: (d) Provide proof satisfactory to the Office that at least 60 percent of the direct production expenditures for: (1) Preproduction; (2) Production; and (3) If any direct production expenditures for postproduction will be incurred in this State, postproduction; of the qualified production will be incurred in this State as qualified direct production expenditures.

**STATE OF NEVADA  
INCENTIVE CALCULATION WORKSHEET  
SUMMARY**

- [3] NRS 360.7592(2) Except as otherwise provided in subsections 3 and 4 and NRS 360.7594, in addition to the base amount calculated pursuant to subsection 1, transferable tax credits issued to an eligible production company pursuant to NRS 360.759 must include credits in an amount equal to: (a) An additional 5 percent of the qualified direct production expenditures if more than 50 percent of the below-the-line personnel of the qualified production are Nevada residents.
- [4] NRS 360.7592(2) Except as otherwise provided in subsections 3 and 4 and NRS 360.7594, in addition to the base amount calculated pursuant to subsection 1, transferable tax credits issued to an eligible production company pursuant to NRS 360.759 must include credits in an amount equal to: (b) An additional 5 percent of the qualified direct production expenditures if more than 50 percent of the filming days of the qualified production occurred in a county in this State in which, in each of the 2 years immediately preceding the date of application, qualified productions incurred less than \$10,000,000 of qualified direct production expenditures.
- [5] NRS 360.7594(2) The transferable tax credits issued to any production company for any qualified production pursuant to NRS 360.759: (a) Must not exceed a total amount of \$6,000,000.
- [6] NRS 360.759(3) To be eligible for transferable tax credits pursuant to this section, a production company must: (c) Provide proof satisfactory to the Office that 70 percent or more of the funding for the qualified production has been obtained.

## **Queer Eye – Season 9**

Synopsis - Queer Eye Season 9 is coming to Las Vegas to feature local 'heroes' in a family-friendly LGBT-themed lifestyle makeover show.

### **Economic Impact**

The show will enhance the economy of Nevada through hiring of local crew, use of supporting services such as catering, contractors, and hotels from Nevada-based businesses. During filming, we will feature Nevada businesses which will serve as locations for shopping trips and other activities in the show with exterior shots of Las Vegas serving as a business card for the city, aimed to boost tourism in Las Vegas and Nevada.

The production will be in Nevada for 4 weeks of pre-production and 10 weeks of filming and will provide direct jobs for 26 residents. The projected production spend in Nevada for employees and direct production expenditure is \$1,776,519.

Post Production expenses are not included because Post Production will be completed in Los Angeles and Connecticut at our corporate offices.

The program will be available worldwide on Netflix.

# STATE OF NEVADA

## Application for Certificate of Eligibility for the Nevada Transferable Tax Credit Program

**Note: This application is considered public record.**

### I PRODUCTION COMPANY INFORMATION

A. Full Legal Name of Production Company to receive the tax credit

Company Name: **EW FILM LLC**

Company Address: **9100 Wilshire Blvd, Suite 615-E**

City: **Beverly Hills** State: **CA** Zip Code: **90212**

B. Contacts

Primary Contact: **Tim Zajaros** Title: **Producer**

Phone: **213-663-6161** Email: **timz@armoryfilms.com**

Other contacts authorized to discuss this form (if applicable):

### II PRODUCTION INFORMATION

A. Production Title **Easy's Waltz**

B. Type of Production **Feature Film**

C. Will this production contain any obscene or sexually explicit material? If so, please explain.

**No**

E. Name of Producer(s) **Margot Hand, Chris Lemole, Tim Zajaros**

F. Name of Director(s) **Nic Pizzolatto**

G. Name(s) of Principal Cast **Vince Vaughn, Al Pacino, Simon Rex, Kate Mara**

### III PROPOSED SCHEDULE AND LOCATIONS

	In Nevada <sup>[1]</sup>	Everywhere
A. Pre-production Start Date	<b>3/11/24</b>	
B. Production Start Date	<b>4/22/24</b>	
C. Post-production Start Date		<b>6/3/24</b>
D. Project Completion Date	<b>5/24/24</b>	<b>12/2024</b>

[1] NRS 360.7591(1) Qualified direct production expenditures must be for purchases rentals or leases of tangible personal property or services from a Nevada business during the period in which a qualified production is produced. The first date of pre-production in Nevada is the first day of the qualified production period. Costs incurred more than 90 days prior to the application submission date are not qualified.

# STATE OF NEVADA

## Application for Certificate of Eligibility for the Nevada Transferable Tax Credit Program

III PROPOSED SCHEDULE AND LOCATIONS (CONTINUED)	
E. List of Nevada filming locations	<u>The Wynn, El Cortez, a yet to be found hospital, apartment, airport, all within the</u>
<u>the Las Vegas area.</u>	
F. Will any filming days take place in one ore more of the following counties: Carson City, Churchill, Douglas, Elko, Esmeralda, Eureka, Humboldt, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, Washoe, White Pine? If so, indicate which counties and number of filming days in each.	
<u>TBD but most likely no.</u>	
G. Are postproduction costs included in this application? <sup>[1]</sup>	<u>No</u>
IV ATTACHMENTS	
<input checked="" type="checkbox"/> Attachment 1:	Script, storyboard, or synopsis of the production.
<input checked="" type="checkbox"/> Attachment 2:	Explanation of how the proposed production is in the economic interest of Nevada, including marketing & distribution plans. <sup>[2]</sup>
<input checked="" type="checkbox"/> Attachment 3:	Summary budget or top sheet for the entire production.
<input type="checkbox"/> Attachment 4:	Proposed Capital Investment in real property and other tangible personal property purchased (if applicable). <b>NOT APPLICABLE</b>
<input checked="" type="checkbox"/> Attachment 5:	Completed Incentive Calculation Worksheet, including separate subtotals for costs incurred within and outside of Nevada, above the line, below the line, Nevada residents and non-Nevada residents; as well as disallowed expenditures, and a jobs summary. It must show at least \$500,000 and 60% of the total budget is incurred in Nevada.
<input checked="" type="checkbox"/> Attachment 6:	Proof of adequate financing, that (a) Seventy percent or more of the funding for the qualified production has been obtained; or (b) the Production Company has a corporate credit rating of "lower medium grade" or higher from a credit rating agency found suitable by the Office.
V AGREEMENTS AND ACKNOWLEDGEMENTS	
<u>TZ</u> (initial)	(A) I certify that the Production Company has, or will, secure all licenses, registrations and other filings required to do business in each location in Nevada at which the production will be produced.
<u>TZ</u> (initial)	(B) I agree and acknowledge that this is a qualified production as defined in NRS 360.7586.
<u>TZ</u> (initial)	(C) I agree and acknowledge that the production must be completed within 18 months after the date of commencement of principal photography.
<u>TZ</u> (initial)	(D) I agree and acknowledge that the Production Company will pay for a final audit by a Nevada independent certified public accountant approved by the Office. The audit will include an itemized report of direct production expenditures, show at least \$500,000 was incurred in Nevada, and submit to the Office not later than 270 days after completion of the Production.

<sup>[1]</sup> At least 60% of the direct production expenditures for pre-production, production, and post-production must be incurred in Nevada as qualified direct production expenditures. However, if all post-production will be completed outside of Nevada, then post-production expenditures can be withheld from the 60% calculation.

<sup>[2]</sup> Due to funding caps in the transferable tax credits for film and other productions program, priority shall be given to applications that are in the economic interest of the State and promote tourism to Nevada.

# STATE OF NEVADA

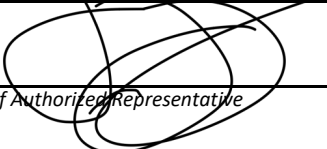
## Application for Certificate of Eligibility for the Nevada Transferable Tax Credit Program

### V AGREEMENTS AND ACKNOWLEDGEMENTS (CONTINUED)

<u>TZ</u>	(initial)	(E) I agree and acknowledge that the Production Company shall provide a Declaration of Residency, with sufficient evidence, which will be a required part of the audit package for all cast and crew claimed to have Nevada residency during the production.
<u>TZ</u>	(initial)	(F) I agree and acknowledge that the Production Company will repay to the Department or the State Gaming Control Board, as applicable, any portion of the transferable tax credits to which the producer is not entitled if found to have submitted any false statement, representation or certification in any document for the purpose of obtaining Transferable Tax Credits, or who otherwise becomes ineligible for transferable tax credits after receiving the transferable tax credits.
<u>TZ</u>	(initial)	(G) I agree and acknowledge that the Production Company shall provide proof of insurance certificate, binder or quote for general liability insurance totaling \$1,000,000 or more at the start of production.
<u>TZ</u>	(initial)	(H) I agree and acknowledge that the Production Company shall provide proof that the production meets the applicable requirements relating to worker's compensation insurance at the start of production.
<u>TZ</u>	(initial)	(I) I agree and acknowledge that the State of Nevada may withhold, in whole or in part, any portion of the tax credits until any pending legal action in the State against the producer or qualified production is resolved.
<u>TZ</u>	(initial)	(J) I agree and acknowledge that expenditures and costs which provide a pass-through benefit to a person or business who is not a Nevada resident or business (as defined in NRS 360.7583), are not qualified expenditures and are not eligible to serve as a basis for transferable tax credits, as described in NRS 360.7591(2) through NRS 360.7591(3).
<u>TZ</u>	(initial)	(K) I acknowledge that a public hearing is required regarding this application.
<u>TZ</u>	(initial)	(L) I agree and acknowledge that the Production Company will not be issued a Transferable Tax Credit Certificate until all required documentation and materials are submitted to the Office.
<u>TZ</u>	(initial)	(M) I agree and acknowledge that the production will include a Nevada Film Office logo provided by the Office within the end screen credits, as described in NRS 360.759(3)(g).

### VI OATH AND SIGNATURE

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it and all of the attached information are true and correct.

	<u>3/15/24</u>
Signature of Authorized Representative	Date (mm/dd/yy)

<u>Tim Zajaros</u>	<u>Producer</u>
Print Name	Title

**STATE OF NEVADA  
INCENTIVE CALCULATION WORKSHEET  
BUDGET BREAKDOWN**

**Note: This application is considered public record.**

**Instructions:** Adjust account numbers and descriptions as necessary to fit your budget. Break down accounts into each of the four listed categories. The total budget will auto-calculate and should match the summary budget submitted. Only labor performed in Nevada is qualified; any labor performed outside of this State is considered a non-qualified expenditure. Below-the-line labor performed by non-Nevada residents in Nevada is also considered a non-qualified expenditure. [1] If post-production costs are not included in this application, do not include those account totals or breakdowns.

**Production Company:** EW FILM, LLC  
**Production Title:** EASY'S WALTZ

**Date:** 3/24/2024

**Fiscal Year Funding:**

ACCOUNT	DESCRIPTION	TOTAL BUDGET	LABOR - NEVADA RESIDENTS	LABOR - ATL NON-NV RESIDENTS [2]	NEVADA EXPENDITURES [3]	NON-QUALIFIED EXPENDITURES [4]	TOTAL QUALIFIED	TOTAL NON-QUALIFIED	NV %	NON-NV %
1100	STORY/WRITERS	152,029				152,029	-	152,029	0%	100%
1200	PRODUCERS	789,713		673,213	1,500	115,000	674,713	115,000	85%	15%
1300	DIRECTION	316,529		237,671	5,500	73,358	243,171	73,358	77%	23%
1400	CAST	1,691,242	245,272	1,251,671	63,640	130,659	1,560,583	130,659	92%	8%
1500	TRAVEL & LIVING	185,902			169,372	16,530	169,372	16,530	91%	9%
1999	ATL FRINGE BENEFITS	616,298	91,686	404,432	16,278	103,903	512,395	103,903	83%	17%
2000	EXTRA TALENT	158,922	155,484		3,438		158,922	-	100%	0%
2100	PRODUCTION STAFF	896,738	282,215		30,795	583,728	313,010	583,728	35%	65%
2200	SET DESIGN	180,230	36,750		24,530	118,950	61,280	118,950	34%	66%
2300	SET CONSTRUCTION	163,443	71,143		92,300		163,443	-	100%	0%
2400	SPECIAL EFFECTS	70,618	52,618		18,000		70,618	-	100%	0%
2500	SET DRESSING	325,264	160,270		119,650	45,344	279,920	45,344	86%	14%
2600	PROPERTY	105,502	65,442		40,060		105,502	-	100%	0%
2700	CAMERA & VIDEO	445,002	66,237		139,980	238,785	206,217	238,785	46%	54%
2800	LIGHTING	327,333	106,758		126,585	93,990	233,343	93,990	71%	29%
2900	SET OPERATIONS	406,337	214,883		191,454		406,337	-	100%	0%
3000	PRODUCTION SOUND	123,549	80,049		43,500		123,549	-	100%	0%
3100	WARDROBE	421,884	136,545		153,500	131,839	290,045	131,839	69%	31%
3200	MAKEUP & HAIRDRESSING	159,166	131,366		27,800		159,166	-	100%	0%
3300	LOCATION EXPENSES	359,236	20,059		321,864	17,313	341,923	17,313	95%	5%
3400	PICTURE VEHICLES/ANIMALS	11,000			11,000		11,000	-	100%	0%
3500	TRANSPORTATION	560,819	250,000		310,819		560,819	-	100%	0%
3600	VISUAL EFFECTS	-					-	-	0%	0%
3700	PRODUCTION FILM & LAB	51,563			11,000	40,563	11,000	40,563	21%	79%
3800	VIDEO TAPE	-					-	-	0%	0%
3900	BTL TRAVEL AND LIVING	43,824			36,132	7,692	36,132	7,692	82%	18%
4000	FACILITY EXPENSES	-					-	-	0%	0%
4100	2ND UNIT	-					-	-	0%	0%
4200	TESTS	-					-	-	0%	0%
4999	BTL FRINGE BENEFITS	1,398,468	774,286		30,523	593,659	804,809	593,659	58%	42%
5000	EDITORIAL	-					-	-	0%	0%
5100	MUSIC	-					-	-	0%	0%
5200	POST PRODUCTION SOUND	-					-	-	0%	0%
5300	POST PRODUCTION FILM & LAB	-					-	-	0%	0%
5400	TITLES	-					-	-	0%	0%
5500	VISUAL EFFECTS	-					-	-	0%	0%
5999	POST PRODUCTION FRINGE BENEFITS	-					-	-	0%	0%
6000	INSURANCE	139,645				139,645	-	139,645	0%	100%
6100	PUBLICITY	-					-	-	0%	0%
6300	GENERAL EXPENSE	143,320			7,500	135,820	7,500	135,820	5%	95%
6500	CONTINGENCY	447,995			447,995		447,995	-	100%	0%
<b>TOTALS</b>		<b>10,691,571</b>	<b>2,941,063</b>	<b>2,566,987</b>	<b>2,444,715</b>	<b>2,738,808</b>	<b>7,952,764</b>	<b>2,738,808</b>	<b>74%</b>	<b>26%</b>

[1] NRS 360.7593(1) In calculating the base amount of transferable tax credits pursuant to subsection 1 of NRS 360.7592: (a) Wages and salaries, including fringe benefits, paid to above-the-line personnel who are not Nevada residents must be included in the calculation at a rate of 12 percent. (b) Wages and salaries, including fringe benefits, paid to below-the-line personnel who are not Nevada residents: (4) For the period beginning January 1, 2017, must not be included in the calculation.

[2] NRS 360.7581(1) "Above-the-line personnel" means an executive producer, co-executive producer, producer, director, writer, principal actor, any other person having creative or financial control over a qualified production or any other person associated with such a person. The term does not include below-the-line personnel.

[3] NRS 360.7591(1) Qualified direct production expenditures must be for purchases, rentals or leases of tangible personal property or services from a Nevada business during the period in which a qualified production is produced, must be customary and reasonable and must relate to: (a) Set construction and operation; (b) Wardrobe and makeup; (c) Photography, sound and lighting; (d) Filming, film processing and film editing; (e) The rental or leasing of facilities, equipment and vehicles; (f) Food and lodging; (g) Editing, sound mixing, special effects, visual effects and other postproduction services; (h) The payroll for Nevada residents or other personnel who provided services in this State; (i) Payment for goods or services provided by a Nevada business; (j) The design, construction, improvement or repair of property, infrastructure, equipment or a production or postproduction facility; (k) State and local government taxes to the extent not included as part of another cost reported pursuant to this section; (l) Fees paid to a producer who is a Nevada resident; and (m) Any other transaction, service or activity authorized in regulations adopted by the Office of Economic Development pursuant to NRS 360.759.

[4] NRS 360.7591(2) Expenditures and costs: (a) Related to: (1) The acquisition, transfer or use of transferable tax credits; (2) Marketing and distribution; (3) Financing, depreciation and amortization; (4) The payment of any profits as a result of the qualified production; (5) The payment for the cost of the audit required by NRS 360.759; and (6) The payment for any goods or services that are not directly attributable to the qualified production; (b) For which reimbursement is received, or for which reimbursement is reasonably expected to be received; (c) Which are paid to a joint venturer or a parent subsidiary or other affiliate of the production company, unless the amount paid represents the fair market value of the purchase, rental or lease of the property or services for which payment is made; (d) Which provide a pass-through benefit to a person who is not a Nevada resident; or (e) Which have been previously claimed as a basis for transferable tax credits, are not qualified direct production expenditures and are not eligible to serve as a basis for transferable tax credits issued pursuant to NRS 360.759.

**STATE OF NEVADA  
INCENTIVE CALCULATION WORKSHEET  
JOBS SUMMARY**

**Instructions:** Include totals for all work performed both inside and outside of Nevada. Separate cast and crew into anticipated Nevada residents and non-Nevada residents. Input the number of crew members, anticipated total hours worked, total wages, and total fringes. The wage and fringe totals for Nevada resident labor performed in Nevada (cell G17) and above-the-line non-resident labor performed in Nevada (cell G21) should match the corresponding labor column totals on the Budget Breakdown sheet.

**Production Company:** EW FILM, LLC

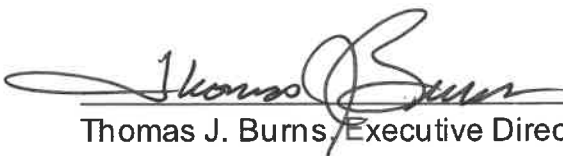
**Production Title:** EASY'S WALTZ

PRODUCTION HIRES:	CREW COUNT:	HOURS WORKED:	TOTAL WAGES:	TOTAL FRINGES:	WAGE & FRINGE TOTAL	WAGE HOURLY RATE:	WAGE & FRINGE HOURLY RATE:	FTE
<b>NEVADA RESIDENT LABOR PERFORMED IN NEVADA:</b>								
ATL NEVADA RESIDENT LABOR:	50	2,686	\$ 245,272	\$ 91,686	\$ 336,958	\$ 91.31	\$ 125.45	1.3
BTL NEVADA RESIDENT LABOR (not including extras):	137	40,013	\$ 1,674,334	\$ 739,769	\$ 2,414,103	\$ 41.84	\$ 60.33	19.2
NEVADA RESIDENT EXTRAS:	467	6,920	\$ 155,484	\$ 34,517	\$ 190,001	\$ 22.47	\$ 27.46	3.3
<b>TOTAL NEVADA LABOR:</b>	<b>654</b>	<b>49,619</b>	<b>\$ 2,075,090</b>	<b>\$ 865,972</b>	<b>\$ 2,941,062</b>	<b>\$ 41.82</b>	<b>\$ 59.27</b>	<b>23.9</b>
<b>NON-NV RESIDENT LABOR PERFORMED IN NEVADA:</b>								
ATL NON-NEVADA RESIDENT LABOR:	19	6,606	\$ 2,162,555	\$ 404,432	\$ 2,566,987	\$ 327.36	\$ 388.58	3.2
BTL NON-NEVADA RESIDENT LABOR:	24	12,620	\$ 1,029,124	\$ 485,036	\$ 1,514,160	\$ 81.55	\$ 119.98	6.1
<b>TOTAL NON-NEVADA LABOR:</b>	<b>43</b>	<b>19,226</b>	<b>\$ 3,191,679</b>	<b>\$ 889,468</b>	<b>\$ 4,081,147</b>	<b>\$ 166.01</b>	<b>\$ 212.27</b>	<b>9.2</b>
<b>ALL LABOR PERFORMED OUTSIDE OF NEVADA:</b>								
ATL LABOR PERFORMED OUTSIDE OF NEVADA:	6	1,488	\$ 186,818	\$ 28,579	\$ 215,397	\$ 125.55	\$ 144.76	0.7
BTL LABOR PERFORMED OUTSIDE OF NEVADA:	14	5,189	\$ 278,890	\$ 151,812	\$ 430,702	\$ 53.75	\$ 83.00	2.5
<b>TOTAL LABOR PERFORMED OUTSIDE OF NEVADA:</b>	<b>20</b>	<b>6,677</b>	<b>\$ 465,708</b>	<b>\$ 180,391</b>	<b>\$ 646,099</b>	<b>\$ 69.75</b>	<b>\$ 96.76</b>	<b>3.2</b>
<b>TOTAL LABOR:</b>	<b>717</b>	<b>75,522</b>	<b>\$ 5,732,477</b>	<b>\$ 1,935,831</b>	<b>\$ 7,668,308</b>	<b>\$ 75.90</b>	<b>\$ 101.54</b>	<b>36.3</b>



## DETERMINATION ON REQUEST FOR CONFIDENTIALITY

Pursuant to NRS 231.069 and upon the request of EW FILM LLC (the Company), the Executive Director of the Governor's Office of Economic Development (GOED) has determined that the compensation limits contained within the incentive calculation worksheet of the application for the Nevada transferable tax credit program exchanged by and between the Company or its representatives and GOED are Confidential Information of the Company, are not public records and shall remain confidential. The Company demonstrated to the reasonable satisfaction of GOED's Executive Director that all or a portion of such Confidential Information consists of trade secrets, confidential economic information or other business information that should be declared proprietary or confidential consistent with Nevada law.

  
Thomas J. Burns, Executive Director

3/21/2024  
Date

**STATE OF NEVADA  
INCENTIVE CALCULATION WORKSHEET  
SUMMARY**

**Instructions:** Complete the number of production days. The rest of the form will auto-calculate based on inputs in previous worksheets.

**Production Company:** EW FILM, LLC  
**Production Title:** EASY'S WALTZ

**Date:** 3/24/2024

**Fiscal Year Funding:**

	Pre-Production	Production	Post-Production	Total	Production days in a rural county
Total days in Nevada				-	
Total days Outside of Nevada				-	
Total Days	-	-	-	-	0%

	Number of Personnel	Expenditure Amount	Disallowed Expenditures	Qualified Expenditures	Incentive Rate	Incentive Amount
Total Nevada Personnel Expenditures (Above the Line) Limit on compensation	50	336,958	-	336,958	15%	50,544
Total Non-Nevada Personnel Expenditures (Above the Line) Limit on compensation	19	2,566,987	491,113	2,075,874	12%	249,105
Total Nevada Personnel Expenditures (Below the Line) Excluding extras	137	2,414,103		2,414,103	15%	362,115
Total Nevada Personnel Expenditures (Extras)	467	190,001		190,001	15%	28,500
Percentage of Nevada Personnel (BTL)-for additional 5% [1]	69%					
Total Nevada Personnel Expenditures		2,941,062	-			
Total Qualified Non-NV Personnel Expenditures incurred in NV		2,566,987	491,113			
<b>Total Personnel Expenditures incurred in NV</b>		<b>5,508,049</b>	<b>491,113</b>			
Total Nevada Direct Production Expenditures		2,444,715		2,444,715	15%	366,707
Total Qualified Nevada Expenditures		7,952,764	491,113	7,461,650		
Total Non-Qualified Expenditures		2,738,808		2,738,808		
<b>Total Budget</b>		<b>10,691,571</b>	<b>491,113</b>	<b>10,200,458</b>		
Percentage of NV to Total Qualified Expenditures, must >60% [2]	73%					

**Additional Incentives**

Additional 5% incentive if >50% of BTL personnel are NV residents [3]	7,461,650	5%	373,083
Additional 5% incentive if >50% filming days occurred in rural county [4]	-	5%	-

**Projected Incentive Total** [5] **\$ 1,430,054**  
Effective Incentive Rate 13.4%

Proof of Funds amount Production Company must show obtained [6]  
(70% of total Budget) \$ 7,484,100

- [1] NRS 360.7592(3)(a) Except as otherwise provided in paragraph (b) of this subsection, the percentage of the below-the-line personnel who are Nevada residents must be determined by dividing the number of workdays worked by Nevada residents by the number of workdays worked by all below-the-line personnel. (b) Any work performed by an extra must not be considered in determining the percentage of the below-the-line personnel who are Nevada residents.
- [2] NRS 360.759(3) To be eligible for transferable tax credits pursuant to this section, a production company must: (d) Provide proof satisfactory to the Office that at least 60 percent of the direct production expenditures for: (1) Preproduction; (2) Production; and (3) If any direct production expenditures for postproduction will be incurred in this State, postproduction; of the qualified production will be incurred in this State as qualified direct production expenditures.
- [3] NRS 360.7592(2) Except as otherwise provided in subsections 3 and 4 and NRS 360.7594, in addition to the base amount calculated pursuant to subsection 1, transferable tax credits issued to an eligible production company pursuant to NRS 360.759 must include credits in an amount equal to: (a) An additional 5 percent of the qualified direct production expenditures if more than 50 percent of the below-the-line personnel of the qualified production are Nevada residents.

**STATE OF NEVADA**  
**INCENTIVE CALCULATION WORKSHEET**  
**SUMMARY**

- [4] NRS 360.7592(2) Except as otherwise provided in subsections 3 and 4 and NRS 360.7594, in addition to the base amount calculated pursuant to subsection 1, transferable tax credits issued to an eligible production company pursuant to NRS 360.759 must include credits in an amount equal to: (b) An additional 5 percent of the qualified direct production expenditures if more than 50 percent of the filming days of the qualified production occurred in a county in this State in which, in each of the 2 years immediately preceding the date of application, qualified productions incurred less than \$10,000,000 of qualified direct production expenditures.
- [5] NRS 360.7594(2) The transferable tax credits issued to any production company for any qualified production pursuant to NRS 360.759: (a) Must not exceed a total amount of \$6,000,000.
- [6] NRS 360.759(3) To be eligible for transferable tax credits pursuant to this section, a production company must: (c) Provide proof satisfactory to the Office that 70 percent or more of the funding for the qualified production has been obtained.

EASY'S WALTZ, written and to be directed by **Nic Pizzolatto** (*True Detective*).

**Vince Vaughn** will star as “Lewis,” **Simon Rex** as “Sam,” and **Al Pacino** as “Mickey.” The film is being produced by Chris Lemole, Tim Zajaros and Margot Hand, with Todd Phillips and Jack Whigham serving as Executive Producer’s.

Logline:

*In Las Vegas, a middle-aged lounge singer (Vaughn) gets the opportunity for a second act by gaining the attention of an old-school entertainment manager at The Wynn (Pacino), and he'll be forced to confront his own attachment to failure while trying to rescue a brother (Rex) whose downward spiral threatens this last chance for red*

EW Film, LLC

9100 WILSHIRE BLVD SUITE 615-E

BEVERLY HILLS, CA 90212

P: 310-288-0330

Nevada Transferable Tax Credit Program Application - EXHIBIT #2

The production of Easy's Waltz will bring substantial value to the state of Nevada through increased commerce, employment, and tourism. Chiefly, it will increase commerce through a several million dollar in-state spend directly out of the film's budget. This will in turn support local businesses and encourage other Hollywood films to come to Nevada and utilize their services in the future. It will also provide up to 50 local cast and crew members with employment for five weeks at competitive industry rates.

Tourism will also be bolstered through the presence of iconic celebrities spending time in the state, namely Al Pacino and Vince Vaughn. Additionally, the content of the film itself advertises the glamorous nature of Las Vegas shows, making the movie's audience more likely to visit the state of Nevada.

We are partnering with the Wynn Casino who will promote their branded resorts in the film, raising awareness for those who are considering a visit to the Vegas strip. Marketing for the film will center around the draw of the city's bustling entertainment industry, highlighting that the film is a love letter to the city and its workers. Given the film is projected to attract a wide distribution deal both nationally and internationally, the exposure for Nevada will be far-reaching and provide great value to its tourism industry.