



Hearing Agenda

Date: July 22, 2024

Time: 10:00 AM

Public Location for Video Conference:

[TEAMS Meeting Link](#)

Or call in (audio only)

+1-775-321-6111

Phone Conference ID: 882 559 635#

Physical Location:

State of Nevada Building
GOED Conference Room 4th 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. **PRETTYBIRD, LLC**
Production Type: **Commerical**
 - B. **Off One's Base LLC**
Production Type: **Reality Competition**
 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
- 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, 4th Floor, Las Vegas, NV 89119, 702-486-2711, 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, 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, 4th Floor, Las Vegas, NV 89119, (702) 486-2711, kspurgeon@nevadafilm.com. Materials may be obtained at the following public locations: GOED website 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: **PRETTYBIRD, LLC**

Company Address: **9905 JEFFERSON BOULEVARD**

City: **CULVER CITY**

State: **CA**

Zip Code: **90232**

B. Contacts

Primary Contact: **JASON OUAKNINE**

Title: **CFO**

Phone: **310 315 8700**

Email: **JASON@PRETTYBIRD.CO (.co not .com)**

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

SAM@PRETTYBIRD.CO (.co not .com)

II PRODUCTION INFORMATION

A. Production Title **NBA 2K**

B. Type of Production **COMMERCIAL**

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

NO

E. Name of Producer(s) **DENNIS BEIER**

F. Name of Director(s) **MAX MALKIN**

G. Name(s) of Principal Cast **TBD**

III PROPOSED SCHEDULE AND LOCATIONS

	In Nevada ^[1]	Everywhere
A. Pre-production Start Date	06/17/24	06/17/24
B. Production Start Date	07/07/24	07/07/24
C. Post-production Start Date	N/A	07/10/24
D. Project Completion Date	07/07/24 07/10/24	7/31/24

JO

[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	LAS VEGAS, CLARK COUNTY
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.	
NO	
G. Are postproduction costs included in this application? ^[1]	NO
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. ^[2]
<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).
<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	
JO (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.
JO (initial)	(B) I agree and acknowledge that this is a qualified production as defined in NRS 360.7586.
JO (initial)	(C) I agree and acknowledge that the production must be completed within 18 months after the date of commencement of principal photography.
JO (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.

^[1] 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.

^[2] 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)

JO	(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.
JO	(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.
JO	(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.
JO	(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.
JO	(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.
JO	(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).
JO	(initial)	(K) I acknowledge that a public hearing is required regarding this application.
JO	(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.
JO	(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.

	06/28/24
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Signature of Authorized Representative

Date (mm/dd/yy)

JASON OUAKNINE	CFO
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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: PRETTYBIRD LLC
Production Title: NBA2K

Date: 7/1/2024

Fiscal Year Funding:

ACCOUNT	DESCRIPTION	TOTAL BUDGET	LABOR - NEVADA RESIDENTS	LABOR - ATL NON-NV RESIDENTS [2]	NEVADA EXPENDITURES [3]	NON-QUALIFIED EXPENDITURES [4]	Fiscal Year Funding:			
							TOTAL QUALIFIED	TOTAL NON-QUALIFIED	NV %	NON-NV %
1100	STORY/WRITERS	-					-	-	0%	0%
1200	PRODUCERS	29,400				29,400	-	29,400	0%	100%
1300	DIRECTION	75,000		75,000			75,000	-	100%	0%
1400	CAST	248,000		65,000	9,800	173,200	74,800	173,200	30%	70%
1500	TRAVEL & LIVING	-					-	-	0%	0%
1999	ATL FRINGE BENEFITS	-					-	-	0%	0%
2000	EXTRA TALENT	-					-	-	0%	0%
2100	PRODUCTION STAFF	87,300	18,700		7,350	61,250	26,050	61,250	30%	70%
2200	SET DESIGN	61,425				61,425	-	61,425	0%	100%
2300	SET CONSTRUCTION	19,600			19,600		19,600	-	100%	0%
2400	SPECIAL EFFECTS	3,000			3,000		3,000	-	100%	0%
2500	SET DRESSING	42,085	28,383			13,703	28,383	13,703	67%	33%
2600	PROPERTY	74,150	7,850		54,050	12,250	61,900	12,250	83%	17%
2700	CAMERA & VIDEO	120,915	4,713		16,650	99,552	21,363	99,552	18%	82%
2800	LIGHTING	108,770	26,080		61,575	21,115	87,655	21,115	81%	19%
2900	SET OPERATIONS	53,242	31,517		17,900	3,825	49,417	3,825	93%	7%
3000	PRODUCTION SOUND	12,215	7,215		5,000		12,215	-	100%	0%
3100	WARDROBE	74,450	11,340		17,100	46,010	28,440	46,010	38%	62%
3200	MAKEUP & HAIRDRESSING	13,845	13,845				13,845	-	100%	0%
3300	LOCATION EXPENSES	193,327	25,700		166,177	1,450	191,877	1,450	99%	1%
3400	PICTURE VEHICLES/ANIMALS	800			800		800	-	100%	0%
3500	TRANSPORTATION	58,331	29,895		28,436		58,331	-	100%	0%
3600	VISUAL EFFECTS	-					-	-	0%	0%
3700	PRODUCTION FILM & LAB	-					-	-	0%	0%
3800	VIDEO TAPE	-					-	-	0%	0%
3900	BTL TRAVEL AND LIVING	137,754			120,504	17,250	120,504	17,250	87%	13%
4000	FACILITY EXPENSES	-					-	-	0%	0%
4100	2ND UNIT	-					-	-	0%	0%
4200	TESTS	-					-	-	0%	0%
4999	BTL FRINGE BENEFITS	-					-	-	0%	0%
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	-					-	-	0%	0%
6100	PUBLICITY	-					-	-	0%	0%
6300	GENERAL EXPENSE	-					-	-	0%	0%
6500	CONTINGENCY	-					-	-	0%	0%
TOTALS		1,413,609	205,237	140,000	527,942	540,430	873,179	540,430	62%	38%

[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:

Production Title:

PRODUCTION HIRES:	CREW COUNT:	HOURS WORKED:	TOTAL WAGES:	TOTAL FRINGES:	WAGE & FRINGE TOTAL	WAGE HOURLY RATE:	WAGE & FRINGE HOURLY RATE:	FTE
NEVADA RESIDENT LABOR PERFORMED IN NEVADA:								
ATL NEVADA RESIDENT LABOR:	0				\$ -			0.0
BTL NEVADA RESIDENT LABOR (not including extras):	35	1,155	\$ 205,237	\$ 73,885	\$ 279,122	\$ 177.69	\$ 241.66	0.6
NEVADA RESIDENT EXTRAS:					\$ -			0.0
TOTAL NEVADA LABOR:	35	1,155	\$ 205,237	\$ 73,885	\$ 279,122	\$ 177.69	\$ 241.66	0.6
NON-NV RESIDENT LABOR PERFORMED IN NEVADA:								
ATL NON-NEVADA RESIDENT LABOR:	1	33	\$ 75,000		\$ 75,000	\$ 2,272.73	\$ 2,272.73	0.0
BTL NON-NEVADA RESIDENT LABOR:	22	726	\$ 94,222	\$ 33,920	\$ 128,142	\$ 129.78	\$ 176.50	0.3
TOTAL NON-NEVADA LABOR:	23	759	\$ 169,222	\$ 33,920	\$ 203,142	\$ 222.95	\$ 267.64	0.4
ALL LABOR PERFORMED OUTSIDE OF NEVADA:								
ATL LABOR PERFORMED OUTSIDE OF NEVADA:					\$ -			0.0
BTL LABOR PERFORMED OUTSIDE OF NEVADA:	21	693	\$ 149,530	\$ 53,831	\$ 203,361	\$ 215.77	\$ 293.45	0.3
TOTAL LABOR PERFORMED OUTSIDE OF NEVADA:	21	693	\$ 149,530	\$ 53,831	\$ 203,361	\$ 215.77	\$ 293.45	0.3
TOTAL LABOR:	79	2,607	\$ 523,989	\$ 161,636	\$ 685,625	\$ 200.99	\$ 262.99	1.3

**STATE OF NEVADA
INCENTIVE CALCULATION WORKSHEET
COMPENSATION LIMITS**

Instructions: Change cast and crew titles as needed. All producers on the production should be included in the producer subtotals. Include any entity (individual or loan-out) whose wage and fringe total will exceed \$750,000. [1] Include totals only for work performed in Nevada.

Production Company: PRETTYBIRD LLC

Production Title: NBA2K

Nevada Residents					
	Salary & Fringe Total	Maximum Allowed	Disallowed Expenditure	Remaining Allowed	% of NV Total Spend
Above the Line					
Executive Producer	-	750,000	-	-	0.0%
Producer	-	750,000	-	-	0.0%
Associate Producer	-	750,000	-	-	0.0%
(additional producers)	-	750,000	-	-	0.0%
(additional producers)	-	750,000	-	-	0.0%
Subtotal All Producers	-		-	-	0.0%
Limit on Producers	10.0%	87,318	-	-	
Director	-	750,000	-	-	
Lead Actor	-	750,000	-	-	
Supporting Actor	-	750,000	-	-	
Supporting Actor	-	750,000	-	-	
(additional items)	-	750,000	-	-	
(additional items)	-	750,000	-	-	
(additional items)	-	750,000	-	-	
Subtotal Other Nevada ATL	-		-	-	
Total Nevada	-		-	-	
Total Nevada Expenditures	873,179				

Non-Nevada Residents					
	Salary & Fringe Total	Maximum Allowed	Disallowed Expenditure	Remaining Allowed	% of NV Total Spend
Above the Line					
Executive Producer	-	750,000	-	-	0.0%
Producer	4,200	750,000	-	4,200	0.5%
Associate Producer	-	750,000	-	-	0.0%
(additional producers)	-	750,000	-	-	0.0%
(additional producers)	-	750,000	-	-	0.0%
Subtotal All Producers	4,200		-	4,200	0.5%
Limit on Producers	5.0%	43,659	-	4,200	
Director	75,000	750,000	-	75,000	
Lead Actor	-	750,000	-	-	
Supporting Actor	-	750,000	-	-	
Supporting Actor	-	750,000	-	-	
(additional items)	-	750,000	-	-	
(additional items)	-	750,000	-	-	
(additional items)	-	750,000	-	-	
Subtotal Other Non-Nevada ATL	75,000		-	75,000	
Total Non-Nevada	79,200		-	79,200	
Total Nevada Expenditures	873,179				

[1] NRS 360.7594(3) For the purposes of calculating qualified direct production expenditures: (a) The compensation payable to all producers who are Nevada residents must not exceed 10 percent of the portion of the total budget of the qualified production that was expended in or attributable to any expenses incurred in this State. (b) The compensation payable to all producers who are not Nevada residents must not exceed 5 percent of the portion of the total budget of the qualified production that was expended in or attributable to any expenses incurred in this State. (c) The compensation payable to any employee, independent contractor or any other person paid a wage or salary as compensation for providing labor services on the production of the qualified production must not exceed \$750,000.

**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: PRETTYBIRD LLC
Production Title: NBA2K

Date: 7/1/2024

Fiscal Year Funding:

	Pre-Production	Production	Post-Production	Total	Production days in a rural county
Total days in Nevada	3	3	1	7	-
Total days Outside of Nevada	8	-	-	8	
Total Days	<u>11</u>	<u>3</u>	<u>1</u>	<u>15</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	-	-	-	-	15%	-
Total Non-Nevada Personnel Expenditures (Above the Line) Limit on compensation	1	75,000	-	75,000	12%	9,000
Total Nevada Personnel Expenditures (Below the Line) Excluding extras	35	279,122		279,122	15%	41,868
Total Nevada Personnel Expenditures (Extras)	-	-		-	15%	-
Percentage of Nevada Personnel (BTL)-for additional 5% [1]	45%					
Total Nevada Personnel Expenditures		279,122	-			
Total Qualified Non-NV Personnel Expenditures incurred in NV		75,000	-			
Total Personnel Expenditures incurred in NV		<u>354,122</u>	-			
Total Nevada Direct Production Expenditures		527,942		527,942	15%	79,191
Total Qualified Nevada Expenditures		882,065	-	882,065		
Total Non-Qualified Expenditures		540,430		540,430		
Total Budget		<u>1,422,494</u>	-	<u>1,422,494</u>		
Percentage of NV to Total Qualified Expenditures, must >60% [2]	62%					

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] \$ 130,060

Effective Incentive Rate 9.1%

Proof of Funds amount Production Company must show obtained [6]
(70% of total Budget) \$ 995,746

- [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.

PRETTYBIRD, LLC

NBA 2K

ECONOMIC IMPACT STATEMENT

The project will be nationally broadcasted on television, streaming services, and digital platforms to promote the 2025 NBA2K video game. Usage for the commercial and its variations will be promoted for at least two months after release across all platforms. The three-day production will employ NV resident crew members and utilize local equipment and trucking. The commercial will feature a large crowd at a community basketball court, employing NV resident background extras

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: OFF ONE'S BASE

Company Address: 740 SE GREENVILLE BLVD, STE 400-163

City: GREENVILLE

State: NC

Zip Code: 27858

B. Contacts

Primary Contact: MICHAEL MILLER

Title: EXECUTIVE IN CHARGE OF PRODUCTION

Phone: 818-268-1888

Email: MMILLERTVMAKER@GMAIL.COM

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

ANTHONY ROMANO- 818-674-1868

II PRODUCTION INFORMATION

A. Production Title PROJECT RED LIGHT

B. Type of Production YOUTUBE VIDEO

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

NO

E. Name of Producer(s) MICHAEL MILLER, MATT APPS, CHARLES WACHTER

F. Name of Director(s) TYLER CONKLIN

G. Name(s) of Principal Cast 5

III PROPOSED SCHEDULE AND LOCATIONS

	In Nevada ^[1]	Everywhere
A. Pre-production Start Date	6/24/24	6/17/24
B. Production Start Date	7/17/24-7/21/24	
C. Post-production Start Date		7/18/24
D. Project Completion Date	8/2/24	9/20/24

^[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	ALLEGIANT STADIUM
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.	
G. Are postproduction costs included in this application? ^[1]	NO
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. ^[2]
<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).
<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	
MM (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.
MM (initial)	(B) I agree and acknowledge that this is a qualified production as defined in NRS 360.7586.
MM (initial)	(C) I agree and acknowledge that the production must be completed within 18 months after the date of commencement of principal photography.
MM (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.

^[1] 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.

^[2] 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)

MM	(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.
MM	(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.
MM	(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.
MM	(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.
MM	(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.
MM	(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).
MM	(initial)	(K) I acknowledge that a public hearing is required regarding this application.
MM	(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.
MM	(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>Michael miller</i>	7/16/24
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Signature of Authorized Representative

Date (mm/dd/yy)

MICHAEL MILLER	EXECUTIVE IN CHARGE OF PRODUCTION
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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: Off One's Base

Production Title: Project Red Light

PRODUCTION HIRES:	CREW COUNT:	HOURS WORKED:	TOTAL WAGES:	TOTAL FRINGES:	WAGE & FRINGE TOTAL	WAGE HOURLY RATE:	WAGE & FRINGE HOURLY RATE:	FTE
NEVADA RESIDENT LABOR PERFORMED IN NEVADA:								
ATL NEVADA RESIDENT LABOR:	147	20,520	\$ 251,000	\$ 37,079	\$ 288,079	\$ 12.23	\$ 14.04	9.9
BTL NEVADA RESIDENT LABOR (not including extras):	228	31,592	\$ 1,854,408	\$ 231,115	\$ 2,085,523	\$ 58.70	\$ 66.01	15.2
NEVADA RESIDENT EXTRAS:					\$ -			0.0
TOTAL NEVADA LABOR:	375	52,112	\$ 2,105,408	\$ 268,194	\$ 2,373,602	\$ 40.40	\$ 45.55	25.1
NON-NV RESIDENT LABOR PERFORMED IN NEVADA:								
ATL NON-NEVADA RESIDENT LABOR:	15	2,820	\$ 371,916	\$ 44,062	\$ 415,978	\$ 131.89	\$ 147.51	1.4
BTL NON-NEVADA RESIDENT LABOR:	108	18,564	\$ 1,162,500	\$ 165,794	\$ 1,328,294	\$ 62.62	\$ 71.55	8.9
TOTAL NON-NEVADA LABOR:	123	21,384	\$ 1,534,416	\$ 209,856	\$ 1,744,272	\$ 71.76	\$ 81.57	10.3
ALL LABOR PERFORMED OUTSIDE OF NEVADA:								
ATL LABOR PERFORMED OUTSIDE OF NEVADA:	10	1,782	\$ 97,150	\$ 14,574	\$ 111,724	\$ 54.52	\$ 62.70	0.9
BTL LABOR PERFORMED OUTSIDE OF NEVADA:	3	780	\$ 45,100	\$ 7,770	\$ 52,870	\$ 57.82	\$ 67.78	0.4
TOTAL LABOR PERFORMED OUTSIDE OF NEVADA:	13	2,562	\$ 142,250	\$ 22,344	\$ 164,594	\$ 55.52	\$ 64.24	1.2
TOTAL LABOR:	511	76,058	\$ 3,782,074	\$ 500,394	\$ 4,282,468	\$ 49.73	\$ 56.31	36.6

**STATE OF NEVADA
INCENTIVE CALCULATION WORKSHEET
COMPENSATION LIMITS**

Instructions: Change cast and crew titles as needed. All producers on the production should be included in the producer subtotals. Include any entity (individual or loan-out) whose wage and fringe total will exceed \$750,000. [1] Include totals only for work performed in Nevada.

Production Company: Off One's Base
Production Title: Project Red Light

Nevada Residents					
	Salary & Fringe Total	Maximum Allowed	Disallowed Expenditure	Remaining Allowed	% of NV Total Spend
Above the Line					
Executive Producer		750,000	-	-	0.0%
Producer		750,000	-	-	0.0%
Associate Producer		750,000	-	-	0.0%
(additional producers)		750,000	-	-	0.0%
(additional producers)		750,000	-	-	0.0%
Subtotal All Producers	-		-	-	0.0%
Limit on Producers	10.0%	1,132,501	-	-	
Director		750,000	-	-	
Lead Actor		750,000	-	-	
Supporting Actor		750,000	-	-	
Supporting Actor		750,000	-	-	
(additional items)		750,000	-	-	
(additional items)		750,000	-	-	
(additional items)		750,000	-	-	
Subtotal Other Nevada ATL	-		-	-	
Total Nevada	-		-	-	
Total Nevada Expenditures	11,325,011				

Non-Nevada Residents					
	Salary & Fringe Total	Maximum Allowed	Disallowed Expenditure	Remaining Allowed	% of NV Total Spend
Above the Line					
Executive Producer	296,529	750,000	-	296,529	2.6%
Producer		750,000	-	-	0.0%
Associate Producer		750,000	-	-	0.0%
(additional producers)		750,000	-	-	0.0%
(additional producers)		750,000	-	-	0.0%
Subtotal All Producers	296,529		-	296,529	2.6%
Limit on Producers	5.0%	566,251	-	296,529	
Director		750,000	-	-	
Assistant Director		750,000	-	-	
Supporting Actor		750,000	-	-	
Supporting Actor		750,000	-	-	
(additional items)		750,000	-	-	
(additional items)		750,000	-	-	
(additional items)		750,000	-	-	
Subtotal Other Non-Nevada ATL	-		-	-	
Total Non-Nevada	296,529		-	296,529	
Total Nevada Expenditures	11,325,011				

[1] NRS 360.7594(3) For the purposes of calculating qualified direct production expenditures: (a) The compensation payable to all producers who are Nevada residents must not exceed 10 percent of the portion of the total budget of the qualified production that was expended in or attributable to any expenses incurred in this State. (b) The compensation payable to all producers who are not Nevada residents must not exceed 5 percent of the portion of the total budget of the qualified production that was expended in or attributable to any expenses incurred in this State. (c) The compensation payable to any employee, independent contractor or any other person paid a wage or salary as compensation for providing labor services on the production of the qualified production must not exceed \$750,000.

**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:
Production Title:

Date:

Fiscal Year Funding:

	Pre-Production	Production	Post-Production	Total	Production days in a rural county
Total days in Nevada		3		3	-
Total days Outside of Nevada				-	
Total Days	-	3	-	3	0%

	Number of Personnel	Expenditure Amount	Disallowed Expenditures	Qualified Expenditures	Incentive Rate	Incentive Amount
Total Nevada Personnel Expenditures (Above the Line) Limit on compensation	147	288,079	-	288,079	15%	43,212
Total Non-Nevada Personnel Expenditures (Above the Line) Limit on compensation	15	415,978	-	415,978	12%	49,917
Total Nevada Personnel Expenditures (Below the Line) Excluding extras	228	2,085,523		2,085,523	15%	312,828
Total Nevada Personnel Expenditures (Extras)	-	-		-	15%	-
Percentage of Nevada Personnel (BTL)-for additional 5% [1]	<input type="text" value="62%"/>					

Total Nevada Personnel Expenditures	2,373,602	-
Total Qualified Non-NV Personnel Expenditures incurred in NV	415,978	-
Total Personnel Expenditures incurred in NV	2,789,580	-

Total Nevada Direct Production Expenditures	8,535,431	8,535,431	15%	1,280,315
Total Qualified Nevada Expenditures	11,325,011	-	11,325,011	
Total Non-Qualified Expenditures	3,131,468	-	3,131,468	
Total Budget	14,456,479	-	14,456,479	
Percentage of NV to Total Qualified Expenditures, must >60% [2]	<input type="text" value="78%"/>			

Additional Incentives

Additional 5% incentive if >50% of BTL personnel are NV residents [3]	11,325,011	5%	566,251
Additional 5% incentive if >50% filming days occurred in rural county [4]	-	5%	-

Projected Incentive Total [5] \$ 2,252,523
 Effective Incentive Rate 15.6%

Proof of Funds amount Production Company must show obtained [6]
 (70% of total Budget) \$ 10,119,535

- [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.

YT VIDEO SHOOT- NV ECONOMIC BENEFITS Overview:

The inaugural Mr Beast video for the upcoming reality competition series which is the Olympic Games for the Video Game generation. A global competition format which brings together players from all over the world as they battle head-to-head in challenges that will put their brains, brawn, and character to the test.

The economic benefits are tremendous for NV, as well as the PR benefits. The entire video will be shot in Allegiant stadium. The stadium, the Raiders, and the city of LV will be heavily featured in the shoot. Out of a \$15, million dollar budget, approx. \$12 million is being spent in Nevada going directly to small business and labor.

We are hiring hundreds of crew- roughly 400-500, over the course of the 12 days of prep/shoot/strike. Grips, electricians, carpenters, etc...Metro PD, but what I find most impressive is the number of what we call "Friends of Friends" which are essentially PA's. We call them set PA's as we have created a system where if you are hired for the day to pa you can go on the app and get your friends hired as well. We have over 200 people working who in most cases otherwise wouldn't be.

We are making deals with hotels, for thousands of room nights. Shuttle bus companies to move everyone around. Catering companies to feed thousands of people. And of course, the set build shops/gear rental shops and the stadium itself.

Our infusion of such a large amount of money over such a short period of time should be a highly significant event to the summer economy of Las Vegas.



DETERMINATION ON REQUEST FOR CONFIDENTIALITY

On July 10, 2024, Off One's Base (the Company) made a request for confidentiality to the Governor's Office of Economic Development (GOED) regarding certain information contained within the application for the transferable tax credits for film and other productions program, per NRS 360.758 – 360.7598 (*NRS 231.069(2)(a)*).

The Company has requested that the pitch deck submitted as a synopsis of the production as required as part of the application for the Nevada transferable tax credit program be considered confidential information. The Company demonstrated to the reasonable satisfaction of GOED's Executive Director that the pitch deck contains confidential and proprietary information regarding the challenges to be completed by the contestants and any advanced knowledge of these challenges could create an unfair advantage (*NRS 231.069(2)(c)*).

The Executive Director of GOED has determined that these materials exchanged by and between the Company or its representatives and GOED are Confidential Information of the Company that should be declared proprietary or confidential consistent with Nevada law, are not public records and shall remain confidential (*NRS 231.069(2)(d)*).


Thomas J. Burns, Executive Director

7/11/2024
Date