



# NEVADA

## FILM OFFICE

---

YOUR IMAGINATION ★ OUR LOCATIONS





# NEVADA FILM OFFICE WHAT WE DO

## 01 LOCATIONS

Nevada boasts some of the most diverse filming locations in the world. Our landscapes and locations have been featured in thousands of film and television productions.

## 02 CREW & SERVICES

The Nevada production directory is the number one resource used by industry professionals to find crew and services in Nevada.

## 03 INCENTIVES

The Nevada Film Office administers the state's film tax incentive program, offering a transferable tax credit to encourage qualified productions to film in Nevada.

# FILM TAX INCENTIVE PROGRAM

## Fundamentals

- Annual Funding**  
\$10 million
- Minimum Spend**  
\$500,000 in qualified costs  
60% of total budget
- Qualified Costs**  
15% Resident, 12% ATL Non-Resident  
15% Nevada vendors & qualified costs
- Nevada Resident Bonus**  
+5% Greater than 50% BTL NV residents  
based on total workdays; extras excluded
- Rural County Bonus**  
+5% Greater than 50% filming days occur in  
qualified county



# FILM TAX INCENTIVE PROGRAM

## Incentive Process



### 1. SUBMIT AN APPLICATION

Within 90 days prior to start of principal photography



### 2. PUBLIC HEARING

Application is considered public record



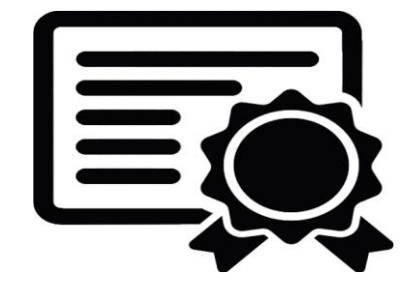
### 3. FILM IN NEVADA

Project must be completed within 18 months



### 4. AUDIT

Required by an approved auditor



### 5. CREDIT ISSUED

Within 45 days of audit approval





# FILM TAX INCENTIVE PROGRAM

## Fundamentals

Qualified productions can earn a transferable tax credit that may be applied against certain tax types.

Credits are transferred to a Nevada business with tax liability and redeemed through Taxation or GCB.

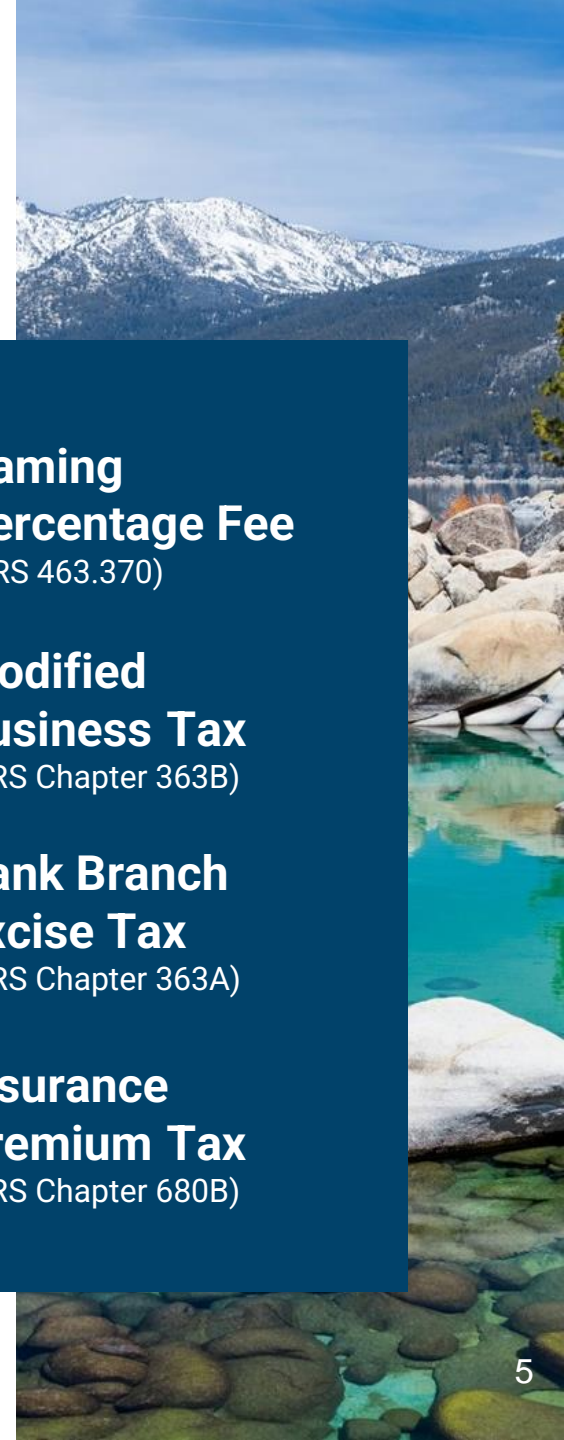
Credits expire 4 years after the date of issuance.

✓ **Gaming  
Percentage Fee**  
(NRS 463.370)

✓ **Modified  
Business Tax**  
(NRS Chapter 363B)

✓ **Bank Branch  
Excise Tax**  
(NRS Chapter 363A)

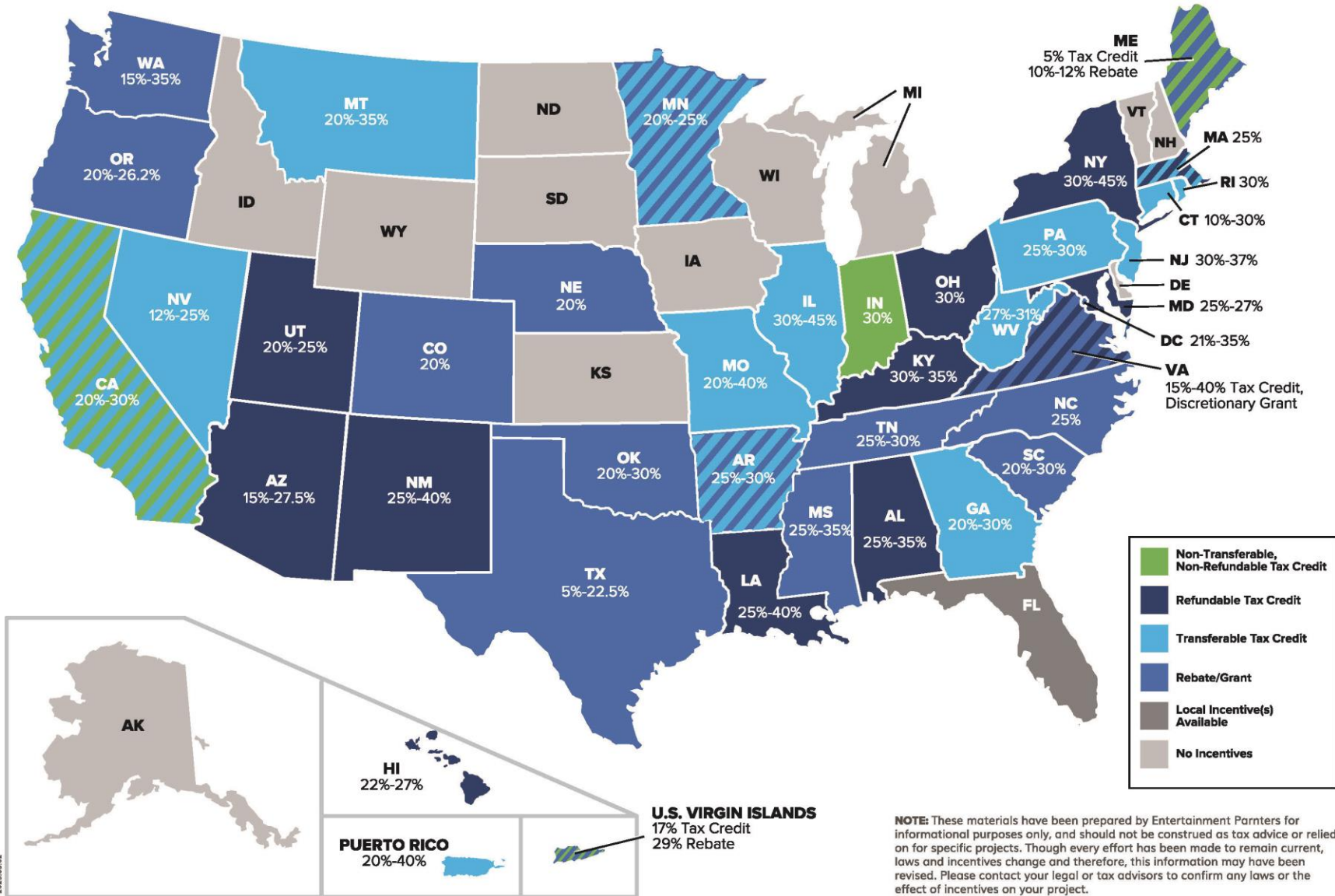
✓ **Insurance  
Premium Tax**  
(NRS Chapter 680B)





# U.S. PRODUCTION INCENTIVES

incentives@ep.com  
818.955.6050



**NOTE:** These materials have been prepared by Entertainment Partners for informational purposes only, and should not be construed as tax advice or relied on for specific projects. Though every effort has been made to remain current, laws and incentives change and therefore, this information may have been revised. Please contact your legal or tax advisors to confirm any laws or the effect of incentives on your project.



# FILM TAX INCENTIVE PROGRAM

Nevada Film Office Annual Report

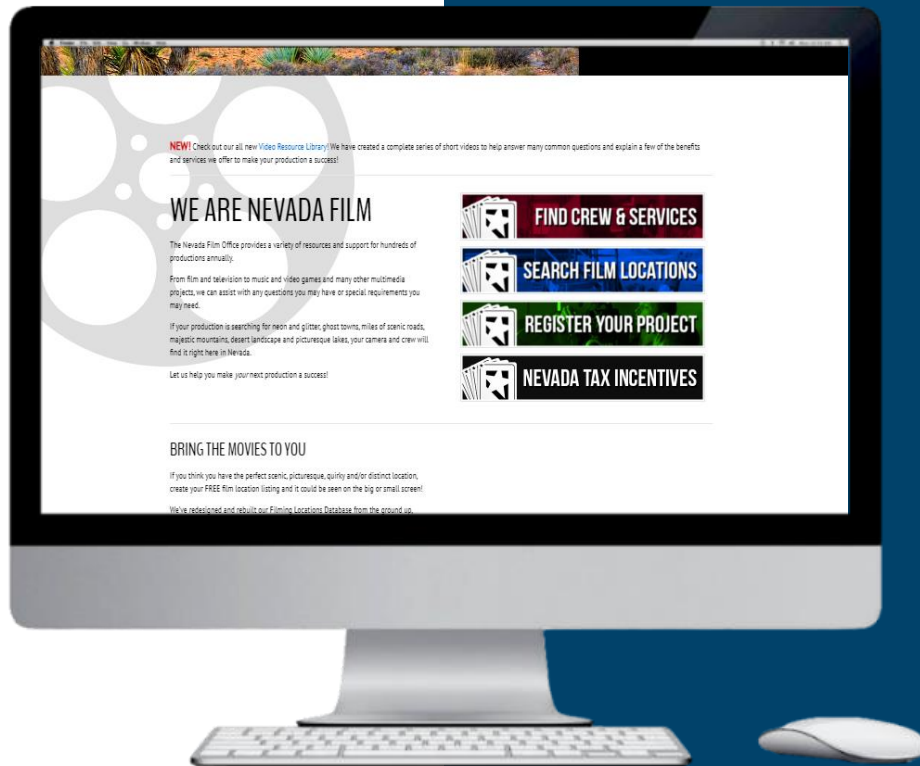
## 2023 Nevada Film Office Annual Report



- Introduction
- Tax Credit Program History
- Tax Credit Program Overview
- Fiscal Year Application Data
- Fiscal Year Audit Data
- Economic Impact

[Link to 2023 Nevada Film Office Annual Report](#)

[Link to 2024 Nevada Film Office Annual Report](#)



# NEVADA FILM OFFICE CONTACT US

[nevadafilm.com](http://nevadafilm.com)

- Email: [lvnfo@nevadafilm.com](mailto:lvnfo@nevadafilm.com)
- Phone: 702-486-2711
- Address: 1 State of Nevada Way  
4<sup>th</sup> Floor  
Las Vegas, NV 89119