



Dan Bucks
Director

Montana Department of Revenue



Brian Schweitzer
Governor

To: Senator Art Wittich
Senate District 35

From: *Gene* Gene Walborn, Administrator

Date: February 17, 2011

Subject: Information Requests – Film Production Credits

The following are responses to your information requests regarding the film production credits.

1. *How many entities filed for the credit by year?*

2005	7
2006	10
2007	9
2008	14
2009	6
2010	11

2. *What was the amount of Montana expenditures by year?*

2005	\$570,344
2006	\$2,019,147
2007	\$1,920,974
2008	\$879,969
2009	\$541,382

3. *What was the amount of credit granted by year?*

	<u>Approved</u>	<u>Refunded</u>
2005	\$48,258	\$ 2,702
2006	\$181,717	\$181,717
2007	\$199,576	\$190,028
2008	\$83,262	\$66,894
2009	\$48,724	\$42,072

4. *Can we know how many taxes were paid by recipients/providers from expenditures? Can that be cross-referenced?*

The department does not have sufficient information to determine the amount of taxes paid by recipients or providers of expenditure services. The department would have to contact each film production company and request the detailed supporting documents to have sufficient information to respond to this request.

5. *How much tax has been paid by credit applicants by year?*

The following information provides the total taxes paid by taxpayers that have claimed the film production credits. The taxes paid include the tax due from all sources of income of the taxpayer and includes any appropriate deduction or tax credit. This information does not represent just the taxes paid by a production company for a production filmed in Montana.

2005	\$0
2006	\$50,104
2007	\$92,508
2008	\$63,649
2009	\$14,978

6. *Generally, what is the difference between total credits vs. total tax received?*

The total credits are based on the amount paid to employ Montanans who work on the production and the amount paid for authorized expenditures. The total taxes paid by the production company reflect the taxes owed by the production company regardless of the source of income.