



**MOTION PICTURE PRODUCTION FACILITY AND  
POST PRODUCTION FACILITY CERTIFICATION**

For Registration

**SC SCH. TC-13B**

(7/28/03)

3356

**20** \_\_\_\_\_

SS No. or Fed. EI No.

**Investment in a South Carolina Motion Picture Production Facility or  
Post Production Facility.**

**Purpose of Registration**

The motion picture production facility or post production facility must register with the Department of Revenue prior to any taxpayer claiming the motion picture production facility credit provided by Section 12-6-3510.

1. Name of Facility \_\_\_\_\_

2. Name and Address of Facility Owner \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**3. Motion Picture Production Facility**

Check this box to certify that at least \$2 million (exclusive of land costs) has been expended directly in South Carolina in a motion picture production facility located in this state.

**4. Motion Picture Post Production Facility**

Check this box to certify that at least \$1 million (exclusive of land costs) has been expended directly in South Carolina in a motion picture post production facility located in this state.

**5. Maximum Credit**

Check this box to certify that the total amount of credit which may be claimed for all years for this facility will not exceed \$5 million.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name - Please Print)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
Capacity

(Project corporate principal officer, general partner, or member of LLC)

# **TC- 13B GENERAL INFORMATION MOTION PICTURE PRODUCTION FACILITY CERTIFICATION FOR REGISTRATION**

## **PURPOSE OF CERTIFICATION**

1. This form certifies to the Department of Revenue that at least \$2 million (exclusive of land costs) has been expended directly in South Carolina if the investment is in a motion picture production facility, or (b) \$1 million (exclusive of land costs) has been expended directly in South Carolina if the investment is in a post production facility.
2. This form certifies that the total amount of credit which may be claimed with respect to the construction, or conversion, or equipping, or any combination of these activities, of a single motion picture production facility or post production facility may not exceed \$5 million.

## **WHEN TO SUBMIT THE CERTIFICATION**

The Certification must be submitted after all the statutory requirements have been met and before claiming the motion picture production facility or post production facility credit on SC SCH. TC-13.

## **WHO MAY EXECUTE THE CERTIFICATION**

An authorized representative of the owner of the facility may execute the Certification. The owner of the facility is the entity that makes the direct investment in the motion picture production facility or post production facility, owns the facility's assets and incurs the expenses related to the facility.

## **DEFINITIONS**

"Motion picture production facility" means a site in this state that contains soundstages designed for the express purpose of film and television production for both theatrical and video release. Production includes, but is not limited to, motion pictures, made-for-television movies and episodic television to a national audience. The motion picture production facility site must include production offices, construction shops/mills, prop and costume shops, storage area, parking for production vehicles, all of which complement the production needs and orientation of the overall facility purpose. The term does not include television stations, recording studios, or facilities predominately used to produce videos, commercials, training films or advertising films.

"Post production facility" means a site in this State designated for the express purpose of accomplishing the post-production stage of film and television production for both theatrical and video release including, the creation of visual effects, editing, and sound mixing. A post-production facility site is not required to contain a soundstage or be physically located at or near soundstages.

**See Code Section 12-6-3510 for more information.**

## **WHERE TO SEND THE CERTIFICATION**

Mail the completed Form TC-13B to the following address:

South Carolina Department of Revenue  
Office Services Division/Research and Review  
Columbia, SC 29214-0019

### **Social Security Privacy Act Disclosure**

It is mandatory that you provide your social security number on this tax form if you are an individual taxpayer. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

### **The Family Privacy Protection Act**

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.