



**ASSIGNMENT OF REBATE TO MOTION PICTURE PRODUCTION
COMPANY PURSUANT TO SC CODE SECTION 12-62-50(A)(3)**

Name of Assignor (Must be a personal service corporation, payroll services or loan out company described in South Carolina Code section 12-62-50(A)(2)(a)(ii) or (iii)): _____

Assignor's Address: _____

Assignor's Federal Employer Identification No.: _____ Assignor's SC Withholding No.: _____

Assignor's S. C. Corporate No.: _____ or Assignor's S. C. Partnership No.: _____

Assignor's Contact Name: _____

Assignor's Telephone Number: _____ Assignor's e-mail address: _____

Name of Motion Picture Production Company: _____

Motion Picture Production Company's Address: _____

Motion Picture Production Company's Federal Employer Identification No.: _____

Motion Picture Production Company's SC Withholding No. (If applicable): _____

Motion Picture Production Company's Telephone Number: _____

Motion Picture Production Company's e-mail address: _____

Project Number and Name of Motion Picture (If the Motion Picture is not yet named, provide sufficient information to identify it): _____

Assignor is (check one):

- A personal services company described in South Carolina Code section 12-62-50(A)(2)(a)(ii)
- A payroll services company described in South Carolina Code section 12-62-50(A)(2)(a)(iii)
- A loan out company described in South Carolina Code section 12-62-50(A)(2)(a)(iii)

For consideration received, the Assignor hereby makes an irrevocable assignment to the Motion Picture Production Company named above of any and all rebates that may be payable pursuant to SC Code section 12-62-50 for the Motion Picture identified above.

The Assignor further waives all rights to confidentiality that would otherwise be provided by SC Code section 12-54-240 and releases all persons from liability for intentional or unintentional disclosure of such information. In addition, the Assignor specifically authorizes the Department of Parks, Recreation and Tourism, the Film Commission, the Department of Revenue, and their employees to share or provide any information relevant to the request for rebate and the certificate of completion. This waiver and authorization is made voluntarily, without promise, threat or duress from anyone.

Per Section 12-62-50-(B) (2), the assignor must be in tax compliance as of the date the wage rebate is requested by the production company. In order to verify tax compliance, assignor must complete C-268 'Certificate of Tax Compliance Request Form' and remit \$60 check made payable to the SC Dept of Revenue. This information is required to be submitted to the SC Film Commission at the time of filing the MP-403. The C-268 may be found at www.sctax.org > Taxes and Licenses > Miscellaneous > Forms.

Assignor:

By _____ Date: _____

Printed Name: _____ Title _____

Mail to: South Carolina Film Commission
1205 Pendleton Street, Room 529
Columbia, SC 29201
For assistance call (803)737-0490

Section 12-62-50.

- (A)(1) The South Carolina Film Commission may rebate to a motion picture production company a portion of the South Carolina payroll of the employment of persons subject to South Carolina income tax withholdings in connection with production of a motion picture. The rebate may not exceed twenty percent of the total aggregate South Carolina payroll for persons subject to South Carolina income tax withholdings employed in connection with the production when total production costs in South Carolina equal or exceed one million dollars during the taxable year. The rebates in total may not annually exceed ten million dollars and shall come from the state's general fund. For purposes of this section, 'total aggregate payroll' does not include the salary of an employee whose salary is equal to or greater than one million dollars for each motion picture.
- (2)(a) For purposes of this section, an employee is an individual directly involved in the filming or post-production of a motion picture in South Carolina and who is an employee of a:
- (i) motion picture production company that is directly involved in the filming or post-production of a motion picture in South Carolina; or
 - (ii) personal service corporation retained by a motion picture production company to provide persons used directly in the filming or post-production of a motion picture in South Carolina; or
 - (iii) payroll services or loan out company that is retained by a motion picture production company to provide employees who work directly in the filming or post-production of a motion picture in South Carolina.
- (b) For his wages to qualify for the rebate, the employee must be certified by the department as a qualifying employee and the employee must have had South Carolina income tax withholding withheld and remitted to the Department of Revenue by a company described in item (2)(a).
- (3) The rebate applies with respect to an employee described in subitem (a)(ii) or (iii) only if, before commencement of filming in South Carolina, the personal services corporation, payroll services company, or loan out company is approved and certified by the department, and makes an irrevocable assignment of its rebate to the motion picture production company that produced the motion picture. The assignment must be made on a form provided by the Department of Revenue, which must include a waiver of confidentiality pursuant to Section 12-54-240. Upon assignment, the rebate may be paid only to the motion picture production company.
- (B)(1) The rebate provided in subsection (A) is available to the motion picture production company at the end of all filming in South Carolina in connection with the motion picture. The motion picture production company producing the motion picture must apply to the department for a certificate of completion once filming in South Carolina is complete. The motion picture production company must provide the information the department considers necessary to determine if the one million dollar-expenditure requirement has been met.
- (2) A motion picture production company may claim the rebate by filing a request for rebate with the SC Department of Parks, Recreation and Tourism once the certificate of completion is obtained. The request for rebate must be filed by the last day of February of the year following the year in which the certificate of completion is obtained. **To claim the rebate, the motion picture production company and all companies described in subsection (A)(2)(a)(ii) or (iii) must be current with respect to all taxes due and owing the State at the time of filing the request for rebate. If the motion picture production company or a company described in subsection (A)(2)(a)(ii) or (iii) is not current with respect to all taxes due and owing the State, the motion picture production company is permanently barred from claiming the rebate.**
- (3) The motion picture production company must attach to its request for rebate a copy of the certificate of completion and a copy of all assignments of the rebate, if applicable.
- (C) A motion picture production company claiming a rebate pursuant to this section, and all companies described in subsection (A)(2)(a)(ii) or (iii), must make payroll books and records available for inspection to the commission and the department at the times requested by the commission or the department. Each motion picture production company claiming the rebate, at the time of filing, must provide a report to both the commission and the department that includes the project's name, the name of each employee that worked on the motion picture, the social security number for each employee, the dates employed, the dates the employee worked on the motion picture, a job description for each employee, the total gross wages for each employee, the South Carolina taxable wages subject to withholding for each employee, the amount of rebate attributable to that employee, and other information considered necessary by the commission or the department. The report also must contain the total amount of withholding attributable to all employees that worked on the motion picture in South Carolina.
- (D) For purposes of this section, and as an exception to Section 12-54-240, a motion picture production company and a company described in subsection (A)(2)(a)(ii) or (iii) agree that the commission and the department may share or provide information concerning the request for rebate and the certificate of completion among the respective taxpayers and the respective agencies.