

Illinois Film Production Services Tax Credit Quarterly Report
FY24 Q3 January 1, 2024 to March 31, 2024

When a production company is ready to claim a credit for a production whose application was approved, it submits an attestation prepared by an independent Illinois licensed CPA that includes exact numbers of people hired, money spent, and vendors used. However, the Film Tax Credit Production Act allows companies up to two years to claim a tax credit, so they can effectively include and report claimant’s actual expenditures. Therefore, the figures reported may be for film, television and commercial projects dating back to 2019.

Beginning in FY2015 Q1, the reporting methodology was changed from using spending estimates provided upon application to actual expenditures reported when the credit is claimed. However, we continue to report estimates for performance metrics. Estimates, while less precise, are timelier for forecasting and projections. Furthermore, projects awarded tax credits during this period may have been previously counted using the prior methodology.

Amount of film production spending in Illinois and number of job hires:

FY24 Q3 ACTUAL	Credits Issued	TOTAL Expenditures	Management Hires	Production Hires	Entry Level Hires	Talent Hires	Total Job Hires (EXCLUDES EXTRAS)
Commercial	20	\$ 5,112,202.42	139	359	99	146	597
TV	4	\$ 184,994,025.89	184	2,466	384	628	3,034
Film	2	\$ 4,736,348.11	33	79	24	25	136
TOTAL	26	\$ 194,842,576.42	356	2,904	507	799	3,767

Actual expenses reported are measured from the date of issuance of the tax credit. Costs may have been incurred/paid in prior periods.

Job hires represent a count of Illinois residents hired on productions reported on this quarter and do not reflect unique individuals. These are typically short-term assignments, and some residents worked on more than one project.

There were 4,553 “Extras” reported on these projects; however, they are not included in Talent Job Hires for the sake of conservatism; and because they are typically day jobs.

- In July 2018, P.A. 100-603 (SB 1461) was signed into law amending 34 ILCS 16/45 to help the Department comply with the statutory mandate that requires the Department to report the number of minority-owned vendor firms contracting with qualified Film Tax Credit recipients. Specifically, the new law, sponsored by Holmes, Kifowit/Turner, sets reasonable thresholds on vendor reporting. Additionally, it seeks to resolve the conflicts between the statutory reporting provisions that the Department make public proprietary and confidential information regarding vendor costs utilized by productions and prohibition of such information from disclosure within the same Act.
- Types of vendors hired, depending on production needs, include but are not limited to caterers, janitorial service companies, security companies, and equipment rental companies. Types of vendors for materials used in film productions and production services include lumber yards, hardware stores, fabric stores, clothing companies, grocery stores, gasoline

stations, hotels, restaurants, parking garages, office rentals, stage rentals, computer rentals, insurance companies and legal services to name a few.

Demographic Diversity Statistics:

The film tax credit statute contains a diversity reporting requirement which means that no production will receive the tax credit without proof of a best faith effort to hire women and minorities as part of the technical crew and office staff.

Diversity Hiring Outcomes*		
Crew	#	%
White Males	1,264	49%
White Females	483	19%
African American	299	11%
Hispanic	276	11%
Asian	89	3%
Native American	13	0%
Other	182	7%
Total	2,606	100%
Non White	26%	
White Females	19%	
Protected Class	45%	

*Does not include police and fire personnel hires

- To promote racial diversity in the film industry in the state of Illinois, the Illinois Film Office continues to encourage educational opportunities for minorities to be trained for working in film and television. Illinois is currently the only state with a film production tax credit program with such a requirement. The Illinois Film Office provides support to a wide range of not-for-profit programs such as Free Spirit Media, Independent Film Project, Southside Filmmaking Youth Initiative, Cinecares. All of whom provide training programs for minority, women and underserved communities. In addition, DCEO has previously provided grant funding to IATSE Studio Mechanics Union (Local 476) specifically for this purpose. The FILM office has worked with our stakeholders to enhance awareness amongst labor trade unions, legislators, community leaders, and companies across the film industry to educate and inform about ways to succeed with a diverse workforce. With the support and encouragement of the Film office, key stakeholders such as NBC, FOX and HBO have incorporated on set 12- week internship programs in a cooperation with Local #476, Local #600 and managed by the Cinecares Foundation. Overall crew and production office staff racial diversity was at 26% in FY24 Q3; up from 14% when the program was established.