



# FILM TAX CREDIT ASSIGNMENT APPLICATION

**APPENDIX K**

*Attach a copy of the Film Tax Credit certificate or approval letter to this application. Please use separate applications if Film Tax Credits issued on different dates are to be sold.*

**Definitions:**

**Seller** – Film business to which the Film Tax Credits were originally issued or approved, and which may be applying to sell, transfer or assign those credits.

**Buyer** – Entity that is purchasing the Film Tax Credit from the business of issue, and to which the tax credit is to be sold, transferred or assigned.

**Business of Issue** – Film Company to which the Film Tax Credits were originally issued or approved.

DEPARTMENT USE ONLY	
DATE RECEIVED:	APPLICATION NUMBER:

I. Prospective SELLER Identification and Information	
<i>Please use the name and address that is on record with the PA Department of Revenue unless that on-file information has been changed and is no longer valid.</i>	
NAME:	
ADDRESS:	
TELEPHONE:	FAX:
E-MAIL ADDRESS:	TAXPAYER IDENTIFICATION (SSN, FEIN OR BOX NUMBER OF SELLER):
DATE OF ISSUE OR APPROVAL OF FILM TAX CREDITS TO BE SOLD:	
HAS ANY PORTION OF THE APPROVED FILM TAX CREDIT BEEN USED AGAINST A TAX LIABILITY OF THE PRODUCTION COMPANY, AND IF SO HOW MUCH?	
AMOUNT OF UNUSED APPROVED FILM TAX CREDIT TO BE SOLD FROM THE LISTED ISSUE OR APPROVAL DATE:	
SIGNATURE OF PROSPECTIVE SELLER:	
PRINTED NAME:	
PRINTED TITLE OR AFFILIATION TO THE BUSINESS:	

**II. Prospective Film Tax Credit BUYER Identification and Information**

*Please use the name and address that is on record with the PA Department of Revenue unless that on-file information has been changed and is no longer valid.*

NAME:

ADDRESS:

TELEPHONE:

FAX:

E-MAIL ADDRESS:

TAXPAYER IDENTIFICATION (SSN, FEIN OR BOX NUMBER OF SELLER):

DATE OF ISSUE OR APPROVAL OF FILM TAX CREDITS TO BE SOLD:

HAS ANY PORTION OF THE APPROVED FILM TAX CREDIT BEEN USED AGAINST A TAX LIABILITY OF THE PRODUCTION COMPANY, AND IF SO HOW MUCH?

AMOUNT OF UNUSED APPROVED FILM TAX CREDIT TO BE SOLD FROM THE LISTED ISSUE OR APPROVAL DATE:

INDICATE TO WHICH ACCOUNT THE TAX CREDIT SHOULD BE APPLIED (CHECK ONE):  CS/FF  CNI  PI  BS  IP  
*(If more than one amount specify dollar amount to be applied in each case)*

SIGNATURE OF PROSPECTIVE BUYER:

PRINTED NAME:

PRINTED TITLE OR AFFILIATION TO THE BUSINESS:

**III. Information on the Film Tax Credit Sale**

DOLLAR AMOUNT AGREED UPON TO COMPLETE THE SALE:

WERE THE SERVICES OF ANY AGENT(S) OR FACILITATOR(S) USED TO ARRANGE THIS PROSPECTIVE FILM TAX CREDIT SALE?

IF THE SERVICES OF ANY AGENT(S) OR FACILITATOR(S) WERE USED, PLEASE IDENTIFY THE AGENT(S) OR FACILITATOR(S).

WHAT, IF ANY, FEE OR COMMISSION WAS, OR IS BEING, PAID TO EACH AGENT(S) OR FACILITATOR(S) LISTED ABOVE (PLEASE ITEMIZE)?

CS/FF: Capitol Stock and Franchise Tax  
 CNI: Corporate Net Income Tax  
 PI: Personal Income Tax  
 BS: Bank Share Tax  
 IP: Insurance Premium Tax