

QUALIFIED EXPENDITURE CHART SCENE IN SAN FRANCISCO INCENTIVE PROGRAM 2026

The chart below is intended as a helpful guide for productions participating in Film SF | The San Francisco Film Commission's *Scene in San Francisco* incentive program. Qualified Expenditures apply to pre-production, production, and post-production for goods and services rented or purchased in the City and County of San Francisco and for wages paid to San Francisco Residents.

Qualified wages should be tagged QW in your total budget and non-wages should be tagged QE. Labor hired through a 3rd party vendor, stage or studio is considered non-wage and should be tagged QE. All non-qualified expenditures should be tagged NQ.

QE = Qualified Expenses
QW = Qualified Wages
NQ = Non Qualifying Expenses

GLOBAL LINE ITEMS	
Fringe Benefits on Wages including Pension, Health & Welfare, Vacation and Holiday	QW
Fringe Benefits on Non-Wage Expenditures	NQ
Meal Penalty Violations (MPV) For qualified labor only. Fringe with Payroll and Workman's Comp fringes. Do NOT fringe with PH&W, Vacation or Holiday.	QW
Meal Allowance For qualified labor only. No fringes.	QW
Box Rentals For qualified labor only. For qualified labor only. with Payroll and Workman's Comp fringes only. Do NOT fringe with PH&W, Vacation or Holiday.	QW
Car / Mileage Allowances For qualified labor only. For qualified labor only. with Payroll and Workman's Comp fringes only. Do NOT fringe with PH&W, Vacation or Holiday.	QW
Mileage Reimbursement	QE
Drive-to Mileage (Fringe with Payroll Fee only)	QW
Online Purchases made through a pass-through	NQ
Messengers / Couriers	QE
Perks for ATL Personnel (Writers, Producers, Directors, Stars)	QW or QE
Entertainment & Meals	QE
Wrap Party/Crew & Cast Gifts	NQ
Royalties	NQ
Cast and Director Agent Fees	NQ
BTL Agent Fees	QW
Loss and Damages	QE
TRAVEL & LIVING	
Travel Day Salaries – within SF CA	QW

Travel Day Salaries – into and out of CA	NQ
Airfares (Must be purchased from a SF CA vendor)	QE
Airfares – Studio Executives	NQ
Car Rentals	QE
Housing – Hotels, Corporate Housing, Short-Term Rental Agencies	QE
Housing –Air BnB	QE
Housing - Private Residence or Vrbo	NQ
Housing Allowance	QE
Living Expenses/Allowance	QE
Per Diem – Below the Line on qualified labor only	QW
Luggage Fees	QE
Travel Agent Fees/Taxes	QE
Ground Transportation	QE
Uber/Lyft	QE
ABOVE THE LINE	
STORY & RIGHTS	
Story Rights – Purchase	NQ
Acquisition Expenses	NQ
Title Report	QE
Copyright Fee / Copyright Report / Form PA	NQ
WRITING	
Writers	QW
Showrunners	QW
Editors and Consultants	QW
Research	QE
Script Timing	QE
Secretaries	QW
Script Duplication	QE
Script Coordinator	QW
Writer Assistants	QW
Script Clearance Research	QE
Clearance Fees	NQ
Clearance License Fees	NQ
Packaging Fees	NQ
Screenwriting Software	NQ
WGA Registration Fee	NQ
Script Publication Fee (Features)	NQ
PRODUCER & STAFF	
Producer	QW
Executive Producer	QW
Line Producer	QW
Associate Producers	QW

Segment Producers	QW
Bumper Producers	QW
Producer Assistants	QW
Producer Secretaries	QW
Producer Drivers	QW
Producer Trailers	QE
Producer Overheads	NQ
DIRECTOR & STAFF	
Director	QW
Second Unit Director	QW
Dialogue Coash, Acting Coash	QW
Choreographer	QW
Technical Advisor	QW
Intimacy Consultant / Advisor	QW
Director Drivers	QW
Director Trailers/Rental Cars	
Director's Secretary	QW
Director's Assistant	QW
CAST	
Principal Cast/Voices/Singers	QW
Supporting Cast/Day Players	QW
Cast Guardian (for Minors)	QW
Sideline Musicians	QW
Dancers	QW
Pilots (Helicopter and Airplane on a SAG contract)	QW
Loop Group Coordinator/Supervisor	QW
Loop Group Performers	QW
Puppet Captain	QW
Puppeteers	QW
Wardrobe Allowance, Meal Penalties	NQ
Vocal / Dialogue Coach	QW
Technical Advisor	QW
Fitness Coach/Trainer	QW
Sobriety Coach	QW
Teacher/Welfare Worker	QW
Casting Director	QW
Casting Assistants	QW
Casting Director Bonus	QW
Agent Fees for ATL employees	NQ
Cell Phones – Cast	NQ
Mobilehome Dressing Rooms	QE
Wardrobe Allowance	NQ
Meal Allowance	NQ

Work Permits for Minors	QE
Principal Cast Expenses	QE
Principal Cast Gifts	NQ
Principal Cast Meals	QE
Audience Warm-up	QW
Audience Giveaways	NQ
Non-Cast Readers	QW
Rehearsal Stand-Ins	QW
Rehearsal Rentals	QE
STUNTS	
Stunt Coordinator	QW
Stunt Performers/Doubles	NQ
Stunt Riggers/Safeties	QW
Safety Advisors	QW
Overtime	QW
Stunt Adjustments	NQ
Wardrobe Allowance	NQ
Stunt Rigging Supplies	QE
Stunt Equipment/Rigging Rentals	QE
BELOW THE LINE	
BACKGROUND & STAND-INS	
Stand-Ins	QW
Background Actors	QW
Special Ability Background Performers	QW
Photo doubles	QW
Sideline Musicians	QW
Dancers	QW
Precision Drivers	QW
SAG Adjustments	QW
Interviews and Fittings	QW
Atmosphere Cars	QW
Wardrobe Allowance	QW
Teachers/Welfare Workers	QW
Extras Casting Director	QW
Extras Casting Assistant	QW
Extras Casting Commission (Handling Fee & Training)	QE
Digital Voucher Fee	QE
PRODUCTION STAFF	
Production Manager	QW
Assistant Directors	QW
Associate / Technical Director	QW
Stage Manager	QW
Other DGA Staff	QW

Production Supervisor	QW
Technical Advisor / Consultants / Interpreter	QW
Script Supervisor	QW
Script Supervisor 2nd camera bump	QW
Production Coordinator	QW
Assistant Production Coordinator	QW
Production Secretaries	QW
Production Assistants	QW
Paid Interns	QW
Travel Coordinator	QW
Location Manager	QW
Assistant Location Manager	QW
Location Scouts	QW
Accountants	QW
Assistant Accountants	QW
Miscellaneous Prep/Board/Budget	QW
On-Set Scenechronize Subscription	QE
ART DEPARTMENT	
Production Designer	QW
Art Directors	QW
Assistant Art Directors	QW
Set Designers	QW
Sketch/Storyboard Artists	QW
Set Model Builders	QW
Art Department Coordinator	QW
Other Art Department Labor	QW
Art/Set Dec Clearances Coordinator	QW
Clearance License Fees	QE
Blueprints	QE
Stock Units/Backings	QE
Processing	QE
Research Materials	QE
SET CONSTRUCTION	
Construction Coordinator	QW
Construction Forepersons	QW
Charge Scenic	QW
Construction Buyer	QW
Construction Labor	QW
Construction First Aid	QW
Greens Labor	QW
Set Construction Materials Purchase & Rentals	QE
Custom Signage	QE
Set Striking – Labor	QW

Set Striking – Non Labor	QE
Fold and Hold Sets	QE
Mill Space Rental	QE
Lighting Platforms	QE
Backings Rentals/Purchase	QE
General Start-Up Expenses	QE
Scaffolding Rentals	QE
Greens Purchases/Rentals	QE
Construction Craft Service	QE
Trash Disposal	QE
GRIP/SET OPERATIONS	
Key Grip	QW
Best Boy Grip	QW
Grips	QW
Dolly Grips	QW
Crane Grips	QW
Rigging Grips	QW
Stand-By Carpenters	QW
Stand-By Painters	QW
Greensperson	QW
Set First Aid	QW
Craft Service Labor	QW
Set Watchperson / Security	QW
Grip / Rigging Packages	QE
Condors/Lifts	QE
Additional Equipment	QE
Expendables	QE
Craft Service Food	QE
Catered Food	QE
Craft Service Truck Allowance	QE
CAMERA	
Directors of Photography	QW
Camera Operators	QW
Assistant Camera Operators	QW
Loaders	QW
Still Photographers	QW
D.I.T./Utility	QW
Steadicam Operators	QW
Steadicam Assistants	QW
Drone Operators	QW
Drone Spotters	QW
Drones	QE
Camera Package	QE

Steadicam Equipment	QE
Expendables	QE
Stills Purchases	QE
Helmet Camera Purchase (GoPro)	QE
PRODUCTION SOUND	
Production Mixer	QW
Boom Operators	QW
Cablepersons / Utility	QW
Audio Playback Operator	QW
Audio Playback Assistant	QW
Walkie Talkies	QE
Sound Package	QE
VIDEO PLAYBACK & ASSIST	
Video Assist Operator	QW
Playback Operator	QW
Playback Assistant	QW
Miscellaneous Video Labor	QW
Video Content Creation for on-set screens	QE
Video Transfers	QE
Video Assist Package	QE
ELECTRICAL / SET LIGHTING	
Gaffer/Chief Lighting Technician	QW
Best Boy Electrician	QW
Electricians / Lamp Operators	QW
Generator Operator and Assistants	QW
Rigging Electricians	QW
Special Equipment Operator	QW
Electric Packages	QE
Specialty Lighting	QE
Generator Rentals	QE
Electric Current Tie-Ins	QE
Current	QE
Expendables	QE
Globes, Gels and Carbons	QE
Condors/Lifts	QE
SPECIAL EFFECTS	
SFX Coordinator	QW
SFX Foreman	QW
SFX Assistants	QW
SFX Rigging and Striking	QW
SFX Manufacturing	QE
Shop Space	QE
SFX Truck	QE

Permits	QE
CREATURE/MECHANICAL EFFECTS	
C/M Effects Coordinator	QW
C/M Effects Foreman	QW
C/M Effects Assistants	QW
C/M Effects Labor	QW
C/M Rigging and Striking	QW
C/M Effects Manufacturing – Labor	QW
C/M Effects Manufacturing – Materials	QE
Animatronics Labor	QW
SET DRESSING	
Set Decorators	QW
Leadpersons	QW
On Set Dressers	QW
Buyers	QW
Swing Gang	QW
Set Dressing Manufacturing/Labor	QW
Electrical Fixture Manufacturing/Labor	QW
Set Dressing Purchases/Rentals	QE
Draperies/Carpet	QE
Gold Room/Lock-up	QE
Expendables	QE
ANIMALS & HANDLERS	
Head Wrangler/Gang Boss	QW
Wranglers/Trainers	QW
Ramrods	QW
Veterinarians	QW
Animal Rentals	QE
Animal Transportation, Feeding & Stabling	QE
Animal Purchases	QE
SPCA Monitoring	QE
WARDROBE	
Costume Designers	QW
Assistant Costume Designer	QW
Costume Supervisors	QW
Costumers	QW
Wardrobe Assistants	QW
Costume Sketch Artist	QW
Seamstress/Tailor	QW
Manufacturing Labor	QW
Aging	QE
Outside Alterations	QE
Wardrobe Cleaning and Dyeing	QE

Washing Machine & Dryer	QE
Wardrobe Purchases	QE
Wardrobe Rentals	QE
Expendables	QE
Shop Rentals	QE
Restocking Fee	QE
MAKEUP & HAIRDRESSING	
Key Makeup Artists	QW
Makeup Artists	QW
Key Hairstylists	QW
Hairstylists	QW
Prosthetic Makeup Artists	QW
Makeup/Hair Purchases	QE
Makeup/Hair Rentals	QE
Wigs	QE
PROPERTY DEPARTMENT	
Propmaster	QW
Assistant Propmasters	QW
Props Buyer	QW
Additional Property Persons	QW
Food Stylists	QW
Prop Manufacturing – Labor	QW
Prop Manufacturing – Materials	QE
Props Purchases	QE
Props Rentals	QE
Props – Electronic	QE
Armorers	QW
Guns, Weapons, Ammo	QE
Lock-up	QE
PICTURE VEHICLES & ACTION PROPS	
Picture Vehicle Coordinator	QW
Assistant Picture Vehicle Coordinator	QW
Mechanic/Automobile Service Person	QW
Picture Vehicle Manufacture Labor	QW
Picture Vehicle Manufacture Materials	QE
Picture Vehicle Transport/Hauling	QE
Pilots (Helicopter/Airplane if on a SAG contract)	QE
Train Engineers	QW
Water Safety/Boat Safety Personnel	QW
Aircraft Rentals	QE
Automobile Rentals	QE
Boat/Watercraft Rentals	QE
Train / Railroad Rentals	QE

Automobile Supplies	QE
Aircraft Supplies	QE
Boat / Watercraft Supplies	QE
Train/Railroad Purchases and Supplies	QE
Picture Vehicle Repair / Restoration / Maintenance	QE
Printing	QE
Water Safety/Boat Safety Materials	QE
PRODUCTION MEDIA, STOCK & LAB	
Raw Stock	QE
Negative Developing	QE
Videotape/Hard Drives/Digital Cards	QE
Daily Film to Media Transfers / Conversions	QE
Online Conform	QE
HD-Cam	QE
RAID Drives	QE
Sound Transfers	QE
Polaroid Film	QE
Still Film/HD Stills Expense	QE
ADDITIONAL UNITS	
All Categories	QE
TRANSPORTATION	
Transportation Coordinator	QW
Transportation Captain	QW
Transportation Co-Captain	QW
Dispatcher	QW
Drivers	QW
Driver Meal Money	QE
Vehicles, Equipment	QE
Gasoline & Oil	QE
Permits/Tolls/Parking/Etc.	QE
Traffic and Parking Fines	NQ
Messengers	QE
Limousines & Taxis	QE
Uber/Lyft	QE
Self-Drive Vehicle Rentals	QE
Drop Loads – Equipment rentals	QE
D.O.T. Filings	QE
Supplies	QE
Pumpouts	QE
LOCATION & OFFICE EXPENSES	
Survey Costs	QE
Location Site Rentals	QE
Location Permits	QE

Location Site Reps	QE
Police	QW
Fire Safety Officers	QW
Police Motorcycles	QW
Security	QW
Catering Labor	QW
Layout Board Labor	QE
Layout Board	QW
Production Office Rental	QE
Location Office Furniture & Equip. Rentals	QE
Office Communication Equipment Rentals	QE
Telephone & Internet Installation and usage	QE
Production Office Supplies	QE
Shipping and Postage	QE
Other Location Expenses	QE
Donations for Use of Location	QE
Crew Work Space Rentals	QE
Storage Space Rentals	QE
Relocation Fees for Site Usage	QE
Parking	QE
Location Gratuities/Courtesy Payments	QE
Location Site Restoration	QE
Air Conditioning & Heating Rentals	QE
Portable Restroom Facilities	QE
Trash Bins & Trash Removal	QE
STAGES & BACKLOTS	
Security	QE
Utilities	QE
Parking	QE
Stage/Backlot Rentals	QE
Crew Working Space Rentals	QE
Storage Space Rentals	QE
Repairs & Restoration	QE
Air Conditioning & Heating Rentals	QE
Trash Bins & Trash Removal	QE
POST-PRODUCTION	
EDITORIAL	
Picture Editors	QW
Assistant Picture Editors	QW
Apprentice Editors	QW
Animation Editor	QW
Post Supervisor	QW
Additional Editorial Staff	QW

Media Manager/Data wrangler	QW
Stock Footage Researcher	QW
Stock Footage	NQ
Librarian	QW
Editorial Conforming	QE
Coding	QE
Negative Cutting	QE
Animation Projection	QE
Purchases – Raid Drive	QE
Messengers	QE
Rentals	QE
Editing Room Rentals	QE
Equipment Shipping	QE
Editing Equipment Repairs	QE
Editorial Meals & Craft Services	QE
SOUND EDITORIAL	
Outside Contractor Sound Package	QE
Sound Designer	QW
Sound Editors & Assistant Editors	QW
Apprentice Sound Effects Editors	QW
Music & Effects Editing	QW
Purchases	QE
Studio Rentals	QE
Equipment Rentals	QE
Temp Dub: Labor	QE
Temp Transfers	QE
Field Recordist	QE
Layback	QE
POST-PRODUCTION SOUND	
Sound Reprints	QE
Re-recording/Dubbing	QE
Re-recording Mixer	QW
Loop Group Talent	NQ
Looping & ADR Facility	QE
Foley Stages	QE
Foley Walkers	QE
Records and Supplies	QE
Vocal Mixdowns	QE
Mag Transfers	QE
Music Tracking Transfer	QE
Tie Lines	QE
Playback	QE
Media & Negative Raw Stock	QE

Messengers	QE
Equipment Rentals	QE
Studio Rentals	QE
Sound Deliverables – Domestic M & E Masters, Near Field Masters and Protection Copies	QE
Sound Deliverables – International	NQ
Sound Deliverables – Promotion and Publicity	NQ
POST-PRODUCTION FILM & LAB	
Editorial Reprints	QE
Film Leader	QE
Dialogue Transfers	QE
Optical Sound Tracks & Stock	QE
Negative Splicing	QE
Continuity/Spotting List	NQ
Closed Captioning	QE
Film Transfers	QE
Offline Edit	QE
Online Edit	QE
Color Correction	QE
Colorist	QW
Temp Color Correction	QE
Synch Print	QE
Data IO/O	QE
Media Conform/Download	QE
Quicktimes	QE
Digital Intermediate	QE
SDR Color Correction (Primary Grade: P3 for D-Cinema)	QE
Trim Pass	QE
Work Print/Reversal Dupes	QE
Answer Print, Select Print	QE
Interpositive	QE
Internegative	QE
Black Track Print	QE
Composite Check Print	QE
Showprints, Release Prints	NQ
Recaps and Next-ons for TV Series	NQ
Digital Cinema Package (DCP)	QE
DCDM	QE
IMF if deliverable for streaming	QE
Temp Digital Cinema Package (DCP)	QE
Film Archival: YCM Color Separations, Digital Separations	NQ
Geographical Separations	NQ
Purchases – Media / Magnetic Film	QE
Features: Airline, PAL or TV Versions	NQ

TV: Airline or PAL Versions	QE
Film Archival: Negative or Internegative	QE
Digital Data Archive (Domestic Elements only)	QE
Ancillary Digital Data Archive (Elements not for initial distribution)	NQ
SDR/HDR Archive w/ no viewing luts (or non-color corrected)	NQ
Video Mastering	QE
Pan & Scan – Domestic	QE
Pan & Scan – Foreign	NQ
Textless Elements	QE
Foreign Localization Versions	NQ
Promo Dubs	NQ
VFX Drop-ins	QE
Quality Control Checks and Fixes	QE
Rentals	QE
Stock Footage License/Reuse Fees	NQ
Stock Picture Footage Processing	QE
Media and Hard Drives	QE
Subtitling, Foreign Language Versions	NQ
Subtitling in English of a foreign language for the original US version	QE
Consolidated Record Audio Masters	NQ
Piracy Protection	QE
MUSIC EDITORIAL	
Music Editors	QW
Assistant Music Editors	QW
Researcher	QW
Music Editing Package, Contracted	QE
Pro Tools	QE
Library/Archive Fees	QE
Digital Transfer	QE
Purchases	QE
Shipping & Messengers	QE
Stock Soundtracks	NQ
All-in Music Fee	NQ
COMPOSERS	
Songwriters	QW
Music Producers	QW
Music Supervisors	QW
Music Consultants	QW
Music Arrangers	QW
MIDI Transcribers	QW
Singers	QW
Orchestrators	QW
Conductor	QW

Copyists	QW
Music Recording Contractor	QE
Choral Contractors	QW
Music Librarians	QW
Rehearsals Equipment	QE
Pre-Score: Musicians	QW
Scoring Costs (Not Itemized in Budget)	QE
Scoring Musicians	QW
Scoring Stage	QE
Song Purchases	NQ
Rights & Clearances	NQ
Album Mastering	NQ
Score Album Costs (Except Mastering)	QE
Sideline Musicians (On Set)	QW
Soundtrack Album Track Costs	NQ
Studio Engineers and Supplies	QE
Purchases	QE
Rentals	QE
Instrument Rentals	QE
Electronic Music Package	QE
Messengers	QE
AFM Reuse Fees	NQ
Cartage	QE
Courier Charges	QE
VISUAL EFFECTS (Alphabetical Order)	
2D to 3D conversion (Post)	QW
3D Visual Effects Elements Vendor Costs	QW
3D Hardware	QE
3D Projection	QW
3D Related Costs (Production)	QE
3D Stereographer	QW
3D Supervisor	QW
Accountant, Visual Effects	QW
Animation Artists	QW
Aspera	NQ
Assistant Accountant, Visual Effects	QW
Assistant Editor, Visual Effects	QW
Blue/Green Screen Shooting and/or Rentals	QE
Box Rentals/Cell Phones (Production company in house staff only)	QW
CGI Artists	QW
Cinesync	QE
Compositor	QW
Computer rentals – VFX Staff	QW

Coordinator, Visual Effects	QW
Craft Service / Meals	QE
Cyberscanning	QW
Dailies Projection	QE
Data I/O and Archiving	QE
Data Sharing Fees	QE
Data Wrangler	QW
Digital Asset Manager	QW
Digital Delivery	QW
Director, Animation	QW
Drop-ins, Pulls	QE
Editor, Visual Effects	QW
Furniture Rentals	QE
Lab Processing	QE
LED Engineers/Technicians	QW
LED Walls for Virtual Production	QE
Lidar	QE
Loss and Damages	QE
Materials & Supplies	QE
Matchmover / Set Survey Technician	QW
Matte Shots	QE
Miniature Model Shop	QW
Miniature Supervising Crew	QE
Motion Capture	QW
Motion Control	QW
Negative Pulling	QE
Office Rentals	QE
On-Set Supervision, Vendor	QW
Outside Contract Bids / VFX Vendors	QW
Overtime, Visual Effects	QW
PA (Office), Visual Effects	QW
PA (On Set), Visual Effects	QW
PA (Post), Visual Effects	QW
Plate shots	QW
Pre-visualization / Post-Visualization	QW
Process/Rear Projection (Hansard)	QE
Producer, Visual Effects	QW
Recording	QW
Rentals	QE
Screening Room	QE
Shipping	QE
Simulcam	QE
Stop Motion Photography	QE

Storyboard Artist, Visual Effects	QW
Supervisor, Visual Effects	QW
Temp Visual Effects	QW
Transcoding / Scanning	QW
Virtual Production Volume costs	QW
VP Brain Bar	QW
VP Levels Design	QW
VP Levels Optimization	QW
VP Photogrammetry	QW
VP Soak Tank	QW
Witness Cam Operator	QW
Witness Cam	QE
TITLES / DISSOLVES / WIPES	
Titles Designer	QW
Main & End Title Sequences	QE
Fades & Dissolves	QE
Lab Processing	QE
Develop Wedges	QE
Develop Mattes	QE
Raw Stock	QE
PROJECTION	
Projectionists	QW
Rentals	QE
Screening Room Rentals	QE
PREVIEW COSTS	
Additional Editorial Staff	NQ
Music Editorial	NQ
Sound Editorial	NQ
Temp Dub	NQ
Online Editing	NQ
Color Correcting	NQ
Projectionist	NQ
Focus Group	NQ
Theater Rentals	NQ
Audience Recruitment	NQ
Misc. Preview Expenses	NQ
Temp DCP	NQ
OTHER	
MISCELLANEOUS CHARGES (Alphabetical order)	
Accountant for Tax Credit – Due Diligence Prep / Report	QW
Agreed Upon Procedures Auditing	NQ
Alcohol	NQ
American Humane Rating Seal	NQ

AMPTP Fees	NQ
Anti-Piracy Service	QE
Aspera	NQ
Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ
Bottled Water	NQ
Carbon Offset Cert / Tree Planting	QE
Charitable Donations	NQ
City Business License	QE
Clearance Coordinator	QW
Community Relations & Film Promotion	NQ
Compassion Pay	QE
Computer/Digital Equipment	QE
Corporate Tax Return	NQ
Covid-19 Health & Safety Expenses, including Testing	QE
CPA Expense for AUP Report	NQ
DAX System	QE
Diversity Coordinator	QW
Dolby, DTS, SDDS License Fees	NQ
Donated Items	NQ
Environmental / Sustainability Coordinator	QW
Financing Fees	NQ
Grievances, Unions	NQ
Harassment Training	QE
Health & Safety Manager	QW
Health & Safety Coordinators/Assistants	QW
Holiday Pay	QE
Hotel Tax	QE
Investigations, disputes	NQ
Kill Fee for a Completion Bond	QE
Legal Expenses, including Labor Relations, Minor Confirmation & Music	QE
Legal Expenses related to Financing	NQ
Miscellaneous Production Expenses	NQ
MPAA Rating Fee	QE
Online Purchases	NQ
Online Shipping	QE
"P" Card Fees	QE
Paid Interns	QW
Penalties & Union Grievances	NQ
Photo Approval Service	QE
Pilot Skills Training Program Contribution	NQ
Postproduction Accounting	QW
Postage	NQ
Prescription Medications	NQ

Product Placement Credits	NQ
Product Placement Staff	NQ
Production Company Formation Fees	QE
Production Services Company Fees	NQ
Record Retention (Scanning Documents)	QE
Reusable Water Bottles	QE
Safety Advisor, "Green" Advisor	QE
Sales Tax for Goods & Services Rentals & Purchases	QE
Sales Tax on Craft Services or Catered Meals	QE
Scenechronize	QE
Software Purchases	NQ
Solar Power Cells	QE
Stipends	QE
Studio Charges for Specific Qualified Items	QE
Studio Entertainment	NQ
Studio Overhead Allocations	NQ
Subscriptions	QE
Sugary Drinks	NQ
Taxes, California State Income	NQ
Taxes, City	NQ
Taxes, Property	NQ
Taxes, Use	NQ
Tobacco	NQ
Work Visa Fees	NQ
INSURANCE	
Production Package	QE
Errors & Omissions Insurance	NQ
General Liability Insurance	QE
Umbrella Policy	QE
Workers' Compensation Insurance	QE
Automobile Liability Insurance	QE
Guild Travel Insurance	QE
Essential Element	NQ
Cast Terrorism Insurance	NQ
Disgrace Insurance	QE
Cast Exams	QE
Essential Elements Exams	QE
Insurance Adjusters	QE
Insurance Auditors	QE
Insurance Deductibles	NQ
Recoverable Costs	QE
Non-Allowable Costs	NQ
Miscellaneous Additional Premiums	QE

Covered California (CA Cares)	QE
PUBLICITY	
Publicist	NQ
Purchases	NQ
Special Stills Photographer	NQ
Set Stills Photographer	NQ
Stills Supplies	NQ
Stills Lab Expense	NQ
Promotional Materials	NQ
Box Rentals	NQ
Car / Mileage Allowances	NQ
Rentals	NQ
Travel Expenses	NQ
Meals and Entertainment	NQ
EPK	NQ
Extra bonus material for DVD release	NQ
Trailers	NQ