

## 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       |

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|---|----|
| 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 |
| <b>ABOVE THE LINE</b>   |    |
| <b>STORY &amp; RIGHTS</b>                                       |    |
| Story Rights – Purchase   | NQ |
| Acquisition Expenses  | NQ |
| Title Report  | QE |
| Copyright Fee / Copyright Report / Form PA                      | NQ |
| <b>WRITING</b>  |    |
| 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 |
| <b>PRODUCER &amp; STAFF</b>                                     |    |
| Producer  | QW |
| Executive Producer  | QW |
| Line Producer   | QW |
| Associate Producers   | QW |

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|--|----|
| Segment Producers                                  | QW |
| Bumper Producers                                   | QW |
| Producer Assistants                                | QW |
| Producer Secretaries                               | QW |
| Producer Drivers                                   | QW |
| Producer Trailers                                  | QE |
| Producer Overheads                                 | NQ |
| <b>DIRECTOR &amp; STAFF</b>                        |    |
| 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 |
| <b>CAST</b>  |    |
| 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 |
| <b>STUNTS</b>                                       |    |
| 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                                      |    |
| <b>BACKGROUND &amp; STAND-INS</b>                   |    |
| 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 |
| <b>PRODUCTION STAFF</b>                             |    |
| 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 Scenecronize Subscription              | QE |
| <b>ART DEPARTMENT</b>                         |    |
| 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 |
| <b>SET CONSTRUCTION</b>                       |    |
| 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 |
| <b>GRIP/SET OPERATIONS</b>    |    |
| 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 |
| <b>CAMERA</b>                 |    |
| 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 |

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|---|----|
| Steadicam Equipment                       | QE |
| Expendables                               | QE |
| Stills Purchases                          | QE |
| Helmet Camera Purchase (GoPro)            | QE |
| <b>PRODUCTION SOUND</b>                   |    |
| Production Mixer                          | QW |
| Boom Operators                            | QW |
| Cablepersons / Utility                    | QW |
| Audio Playback Operator                   | QW |
| Audio Playback Assistant                  | QW |
| Walkie Talkies                            | QE |
| Sound Package                             | QE |
| <b>VIDEO PLAYBACK &amp; ASSIST</b>        |    |
| 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 |
| <b>ELECTRICAL / SET LIGHTING</b>          |    |
| 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 |
| <b>SPECIAL EFFECTS</b>                    |    |
| SFX Coordinator                           | QW |
| SFX Foreman                               | QW |
| SFX Assistants                            | QW |
| SFX Rigging and Striking                  | QW |
| SFX Manufacturing                         | QE |
| Shop Space                                | QE |
| SFX Truck                                 | QE |

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|---|----|
| Permits                                   | QE |
| <b>CREATURE/MECHANICAL EFFECTS</b>        |    |
| 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 |
| <b>SET DRESSING</b>                       |    |
| 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 |
| <b>ANIMALS &amp; HANDLERS</b>             |    |
| 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 |
| <b>WARDROBE</b>                           |    |
| 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 |
| <b>MAKEUP &amp; HAIRDRESSING</b>                  |    |
| 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 |
| <b>PROPERTY DEPARTMENT</b>                        |    |
| 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 |
| <b>PICTURE VEHICLES &amp; ACTION PROPS</b>        |    |
| 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 |

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|--|----|
| 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 |
| <b>PRODUCTION MEDIA, STOCK &amp; LAB</b>           |    |
| 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 |
| <b>ADDITIONAL UNITS</b>                            |    |
| All Categories                                     | QE |
| <b>TRANSPORTATION</b>                              |    |
| 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 |
| <b>LOCATION &amp; OFFICE EXPENSES</b>              |    |
| 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 |
| <b>STAGES &amp; BACKLOTS</b>                |    |
| 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 |
| <b>POST-PRODUCTION</b>                      |    |
| <b>EDITORIAL</b>                            |    |
| 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 |
| <b>SOUND EDITORIAL</b>            |    |
| 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 |
| <b>POST-PRODUCTION SOUND</b>      |    |
| 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 |
| <b>POST-PRODUCTION FILM &amp; LAB</b>   |    |
| 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 |
| <b>MUSIC EDITORIAL</b>  |    |
| 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 |
| <b>COMPOSERS</b>  |    |
| Songwriters   | QW |
| Music Producers   | QW |
| Music Supervisors   | QW |
| Music Consultants   | QW |
| Music Arrangers   | QW |
| MIDI Transcribers   | QW |
| Singers   | QW |
| Orchestrators   | QW |
| Conductor   | QW |

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|--|----|
| 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 |
| <b>VISUAL EFFECTS (Alphabetical Order)</b>                       |    |
| 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 |

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|--|----|
| 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 |

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|---|----|
| 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 |
| <b>TITLES / DISSOLVES / WIPES</b>                       |    |
| Titles Designer   | QW |
| Main & End Title Sequences                              | QE |
| Fades & Dissolves                                       | QE |
| Lab Processing  | QE |
| Develop Wedges  | QE |
| Develop Mattes  | QE |
| Raw Stock   | QE |
| <b>PROJECTION</b>                                       |    |
| Projectionists  | QW |
| Rentals   | QE |
| Screening Room Rentals                                  | QE |
| <b>PREVIEW COSTS</b>                                    |    |
| 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 |
| <b>OTHER</b>  |    |
| <b>MISCELLANEOUS CHARGES (Alphabetical order)</b>       |    |
| Accountant for Tax Credit – Due Diligence Prep / Report | QW |
| Agreed Upon Procedures Auditing                         | NQ |
| Alcohol   | NQ |
| American Humane Rating Seal                             | NQ |

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|---|----|
| 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 |

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|--|----|
| 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 |
| Scenchronize                                       | 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 |
| <a href="#">Sugary Drinks</a>                      | NQ |
| Taxes, California State Income                     | NQ |
| Taxes, City  | NQ |
| Taxes, Property                                    | NQ |
| Taxes, Use   | NQ |
| Tobacco  | NQ |
| Work Visa Fees                                     | NQ |
| <b>INSURANCE</b>                                   |    |
| 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 |
| <b>PUBLICITY</b>                     |    |
| 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 |
|                                      |    |