

# ALASKA FILM OFFICE ANNUAL REPORT - AS 44.25.105(a)

**OLD PROGRAM  
(DCCED)**

Fiscal Year 2014

Calendar Year  
2014

**Alaska Film Office Comments**

The total amount of qualified expenditures that were paid by productions qualifying for the film production tax credit to Alaska residents as wages (payroll taxes withheld):	\$ 1,344,918	\$ 294,406	This is calculated as the sum amount of WAGES for employees who meet the residency requirements under AS 01.10.055 and paid through payroll. This category qualifies for the additional twenty percent.
The total amount of qualified expenditures that were paid by productions qualifying for the film production tax credit to Alaska residents as wages and includes any additional compensation paid through a loan-out, agent, other third party or outside of normal payroll (contractor):	Data not collected under the former film credit program due to differences in expense eligibility requirements	\$ 322,251	This is calculated as the sum amount of WAGES for employees who meet the residency requirements under AS 01.10.055 and paid through payroll and also includes any compensation paid to residents through a third party or as a contractor.
The total amount of qualified expenditures that were paid by productions qualifying for the film production tax credit for wages (payroll taxes withheld) paid to individuals who were not residents:	\$ 5,667,782	\$ 275,511	This is calculated as the sum amount of WAGES for employees who do not meet the residency requirements under AS 01.10.055 and paid through payroll.
The total amount of qualified expenditures that were paid by productions qualifying for the film production tax credit for wages paid to individuals who were not residents and includes any additional compensation paid through a loan-out, agent, other third party or outside of normal payroll (contractor):	Data not collected under the former film credit program due to differences in expense eligibility requirements	\$ 420,992	This is calculated as the sum amount of WAGES for employees who do not meet the residency requirements under AS 01.10.055 and paid through payroll and also includes any compensation paid to non-residents through a third party or as a contractor.

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