

# OHIO MOTION PICTURE TAX CREDIT



The 75 million dollar Ohio Motion Picture Tax Credit (OMPTC) provides a refundable credit of thirty percent (30%) on production cast and crew wages plus other eligible in-state spending as well as monies for infrastructure. Application periods are between October 15 – December 1 and April 15 – June 1. Awards are made not later than January 31 and July 31, respectively.

## **Who Qualifies?**

Eligible production companies or entities must be registered to do business in Ohio, producing a tax credit eligible production (film, tv, sound recordings, commercials, video games...) with a minimum \$300,000 per project spend in Ohio. A tax credit eligible production may be produced by an individual, corporation, partnership, limited liability company, or other form of business association producing an eligible production as defined in ORC 122.85(A)(5)-(9).

## **Rebate Advantage**

This a rebate not a transferrable credit. Production receives the full value of every qualifying dollar spent in Ohio. No hassle or loss of value selling credits.

## **Series Advantage**

The Ohio Motion Picture Tax Credit gives preference to television series and miniseries.

## **Sources & Resources**

Alex Semerano, CPA at [Pease & Associates, LLC](#), 216-472-4482, is an expert in administering the Ohio Motion Picture Tax Credit. [Semerano's IMDB profile](#), [Ohio Film Office](#), and [Greater Cleveland Film Commission](#) provide additional information.