Filmmakers are smart, resourceful, collaborative, tenacious and enterprising. You shouldn’t need an MBA or PhD in order to try using public funds for your nonfiction film!

The DOC FILM MONEY MAP is designed to help you consider public funds — state and municipal incentive programs — as a source of finance for your independent documentary or film.

THE DOC FILM MONEY MAP aims to disrupt the landscape of documentary film finance, to offer a real and meaningful contribution to the growing conversation about sustainability in the field, to stimulate conversation about the relationship between philanthropic, public, and private funding, and to spark the imagination about where funding is and isn’t in the U.S. landscape. Filmmakers have told us of their excitement to learn about an under tapped source of finance.

Now, THE DOC FILM MONEY MAP 2.0 is a more powerful resource. The goal of 2.0 is to increase clarity, simplicity, transparency, and utility. Included in THE DOC FILM MONEY MAP 2.0 is an interactive map with hyperlinks to the Tax Incentive webpage for that state. A State by State Comparison Chart helps you look for the programs that could work for you. Our Top 12 Questions help you ask informed questions to cover all your bases. A Step by Step Guide walks you through the process in a sample state. We’ve added a glossary, case studies, and an updated state by state cheat sheet on incentive programs.

There may or may not be a state or municipal program that fits your current projects. But information about those programs is now in your hands.

Onward and Upward,

Rahdi Taylor
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Documentaries are eligible for tax incentives in the following states.

*Sundance Institute DOC FILM MONEY MAP is provided to inspire independent nonfiction filmmakers to consider U.S. tax incentive programs as a potential funding source for independent productions, and to stimulate conversation around best practices for the field. Rules, regulations, policies, and practices change frequently! Film producers are encouraged to conduct thorough research on any incentive program they may choose to apply for, and to consult appropriate legal or tax advice prior to moving forward.

**Tax Credit** - an amount of money a taxpayer is able to subtract from taxes owed to the state government

**Rebate** - check issued outright to the production company by the state, city, or local government

**Grant** - direct payment to a production company for a specific project

Confused? Head to our glossary on page 15!

*Sundance Institute DOC FILM MONEY MAP is provided to inspire independent nonfiction filmmakers to consider U.S. tax incentive programs as a potential funding source for independent productions, and to stimulate conversation around best practices for the field. Rules, regulations, policies, and practices change frequently! Film producers are encouraged to conduct thorough research on any incentive program they may choose to apply for, and to consult appropriate legal or tax advice prior to moving forward.
A STATE-BY-STATE COMPARISON

*for feature films where company is NOT an in-state entity (min. spends may be lower if in-state)

**Minumum Qualifying Spend**

- $5,000,000
- $1,000,000
- $500,000
- $300,000
- $250,000
- $200,000
- $100,000
- $75,000
- $50,000
- $25,000
- $20,000
- no minimum spend!

**Incentive Size**

- **Tax Credit** - an amount of money a taxpayer is able to subtract from taxes owed to the state government
- **Rebate** - check issued outright to the production company by the state, city, or local government
- **Grant** - direct payment to a production company for a specific project

**Examples by State**

- **NC** - 25% rebate
- **CO** - 20% rebate
- **OR** - 20-30% rebate
- **SC** - 20-30% rebate
- **NV** - 12-15% tax credit
- **UT** - 20% rebate or 20-25% tax credit
- **MD** - 25% tax credit
- **AL** - 25% rebate
- **WA** - 30% rebate
- **OH** - 30% tax credit
- **LA** - 30-40% tax credit
- **TX** - 5% grant
- **USVI** - 9-29% rebate +10-17% tax credit
- **VA** - (Tax Credit) 15-20% tax credit
- **DC** - 21-35% rebate
- **AR** - 20% rebate
- **HI** - 20-25% tax credit
- **CT** - 10-30% tax credit
- **MN** - 25% rebate
- **RI** - 25% tax credit
- **FL** - 20-30% tax credit
- **IL** - 30% tax credit
- **ME** - 10-12% rebate +5% tax credit
- **MA** - 25% tax credit
- **MS** - 25-30% rebate
- **WV** - 27-31% tax credit
- **KY** - 35-37% rebate
- **NM** - 25% tax credit
- **PA** - 25% tax credit
- **VA (Ford)** - 15-20% grant
“HOW TO DANCE IN OHIO”

A step-by-step guide to getting a tax credit in...
...oh, let’s say Ohio!

**Step 1.**
You’re planning to make a film in the state of Ohio with a $500K budget (the amount you plan to spend in Ohio). Submit your project application to the film commission or film office for consideration.

**Step 2.**
- The Film Office deems you a *Tax Credit Eligible* project. You’re in!
- Ohio offers a tax credit worth 30% of what you spend. So, your $500K production can get an award letter for up to $150K in *Eligible Tax Credits*. Wow!
- Pay Ohio an application fee of .1% ($1500) within 45 days or lose your eligibility.

**Step 3.**
Shoot and edit the film. Keep all receipts in order. (Quickbooks, anyone?!)  
*Top Tip! Get advice from your CPA before you start, so you track the right expenses in the right way.*

**Step 4.**
Your project is all done! Hire a Certified Public Accountant (CPA) to audit your books. Receipts and an audited CPA report prove you really spent the $500K on eligible expenses in Ohio. If you only can prove you spent $499K, you’ll receive a different dollar amount of tax credits.

**Step 5.**
Submit the audit to the Film Office. The Film Office advises of any problems and offers a timeframe for corrections or explanations. The Film Office determines final amount of your actual *Tax Credit Certificate*, based on what you actually spent on the project in-state.

**Step 6.**
Film Office issues *Tax Credit Certificate* for the amount they approve, in your case up to $150K. (It’s like a discount on your tax bill.)

**Step 7.**
IF you owe less than $150K in taxes, you can choose to transfer or refund your credit.  
- *Transferable Tax Credit program?* That means that you can sell your Tax Credit Certificate to another entity with tax liability in the state. *(Must go through the film office.)*
- *Refundable Tax Credit program?* That means that if your Tax Credit Certificate is $150K but your tax bill is only $50K, you get to keep the change!

**Step 8.**
Take your Tax Credit Certificate to the Department of Taxation to redeem against your tax bill!  
*Top Tip! Build a collegial relationship. If you can, make a phone call and talk with them!*
TOP 12 QUESTIONS TO ASK

Feel inspired to finance your next documentary film with tax incentives, but not sure where to start?

Here are the top twelve questions experienced independent documentary filmmakers ask their state or local film office—and what you might expect to hear.

**Is this a good match for my project?**

1. Which type of incentive program do you have? (transferable or non-transferable tax credit, refundable or non-refundable tax credit, rebate, or other incentive—see glossary)

2. What is the minimum spend to qualify for funding?

3. Which expenses are eligible and when? (In-state hotel stays over 30 days? Talent expenses? Expenses incurred after being approved? Expenses incurred in the past calendar year? Expenses incurred in the past fiscal year?)

4. Which expenses are ineligible? (Above-the-line payroll, taxes on gas?)

5. Are funds still available for this fiscal year?

**Nice! So, who can apply? And when?**

6. During which stage of production am I eligible to apply for funding? (And does it matter how long it takes me to finish the project?)

7. Does my film need to partner with a local business or 501(c)3 nonprofit organization that is currently incorporated in the state to be eligible for funding? OR, how long do I have to live in the state to qualify as a permanent resident? Are there any additional benefits to being or employing permanent residents of the state?

8. How heavily does “competitive need” weigh in? If I could take my production business elsewhere but chose your city or state due to the incentive, does that help?

9. How do I apply? Is there a fee to apply for funding?

10. How long is the average waiting period between submitting an application and receiving an award letter?

11. After my project is finished, how do I claim my funds? Do I need a professional bookkeeper or an independent audit by a state-appointed CPA?

12. Who will receive the state funds when they are paid out? (Myself, my producer, my production company, my equity investor, my partner non-profit, my broadcaster?)
IS YOUR FILM COMMISSION INDIE-FRIENDLY?

BEST PRACTICES FOR TAX INCENTIVE PROGRAMS

- Allow documentary and nonfiction projects to qualify for Tax Incentive Programs
- Allow a lower minimum spend for commercials, music videos, video games, episodic content, AND independent films and documentary film projects
- Allow production companies to bundle smaller project (web series, episodes) together to qualify for the minimum spend
- Do not categorically exclude above-the-line talent. If needed, use a dollar figure cap or budget percentage cap to control costs.

OTHER WAYS TO BE A HOMETOWN HERO

Strategies for Film Commissions from
Cynthia Lopez,
Media strategist and former Commissioner of the New York City Mayor’s Office of Media and Entertainment

Sponsor a Documentary Panel or Lounge at Conferences and Special Events

Host and get partners to sponsor a panel at a documentary industry conference about the ways in which your film or entertainment commission is working with the community. The film commissioner or deputy could share about their programs and how one can participate. OR – create unique opportunities to sponsor a lounge for filmmakers to mingle with government officials during city or county events like fairs and festivals.

Support Documentaries on the Local Municipal and Governmental Channels

Curate a screening series for government officials in your region / city. Host special screenings in a government office or building or at a city event. Filmmakers could meet local officials. Or, host a screening series at a prominent location of historic significance in your area, putting it on the map and inviting visitors. OR, program educational documentary films to screen where people are waiting in line for official government services, like at the DMV or the post office.
...MORE WAYS TO BE A HOMETOWN HERO

**Support Documentaries on the Local Municipal and Governmental Channels**
Finance or support a documentary series that is acquired for the municipal or city-owned channel. You could even enlist the help of a veteran documentarian in your area to assist in curating the series.

**Invite Documentarians to Serve on Councils and Boards**
Consider getting documentary makers onto the councils of a variety of government-appointed boards and commissions. Filmmakers are considered to be experts in a variety of fields, and should be considered for board appointments throughout the city!

**Develop a “Made In ____” Marketing Initiative**
This provides advertising opportunities to indie films that are 80% made in-state. Cities and counties could subsidize the costs for documentaries to be promoted on city-sponsored advertising spots (on buses, subways...)
*In New York City, “Made in NY” films apply to receive FREE advertising spaces on public transport. The spaces are controlled by the Dept. of Tourism, NYC Go, and/or the Mayor’s Office or Media and Entertainment.*

**Transform Unused Public Space Into Incubator Spaces**
Paying operation costs for spaces not in use? Transform un-used city-owned real estate (a building, a floor of a building) into an incubator space for documentary filmmakers! Ask for under-utilized office space, meeting space, phones, desks, and other public infrastructure. Or, use these spaces as fee-free locations where production companies can film without charge or at the lowest cost.

**Workforce Training Initiatives**
Offer perks or subsidized rates to productions that hire and train local emerging editors, cinematographers, line producers, etc. Or, offer substantial perks to enterprise teams working towards building a local creative workforce, including emerging production companies, post-production houses, etc.

**Workforce Diversity Initiatives**
Encourage productions to hire people of color, women, and others from underserved communities for full-time work in specialized roles (such as a line producer, editor, or camera assistant). In return, offer a perk that is within the city’s resources, such as free advertising and other local vendor discounts.

To learn more about funding opportunities, documentary events, and other media-related information, follow Cynthia Lopez on Twitter @docuqueen!
CASE STUDIES: A PRODUCER’S TALE
CASTING JONBENET

Director | Kitty Green
Producer | Kitty Green, Scott Macaulay, James Schamus
State | Colorado

How much was your tax incentive/rebate?
How much were you estimating on receiving during the application process?
Our Colorado tax rebate was $50,000 — 20% of our Colorado production spend up to $250,000, which was the amount we requested prior to production.

When (at what point of production) did you decide to take advantage of your state’s incentive program?
We were raising funds for the production throughout the Fall of 2015 with the goal of shooting in January, 2016. During the Fall, we researched the Colorado tax credit and anticipated receiving it; it became one of our projected pieces of funding, and our qualifying for the credit became a condition precedent of our equity financing agreement. All of that said, we were not formally qualified to receive the credit until late January, 2016.

Why do you think so few documentary films apply for tax incentives?
Honestly, I think few producers and directors know that documentary credits are offered by many states. So many documentary makers are from New York, and New York has a healthy, well-promoted credit, but it’s only for fiction films. I think many of us assume the same restrictions apply elsewhere.

Also, Casting JonBenet was particularly suited to a tax credit due to our compressed production, the bulk of which took place in a single calendar year. I can imagine that a tax credit for a doc spanning many years is more difficult.

AT A GLANCE

State | Colorado
Rebate | $50,000
Application Time | ~10 hours
Rebate Timeline | 2 months
Tools / Staff | A local auditor
A local production company
Was there an application fee? How much, and how did that factor into your budgeting?

There was no application fee.

What was involved in the decision-making to do it? What were the pros and cons, and how did the pros outweigh the cons?

For us, the decision was not difficult, and there were really no cons. Due to the nature of our film, which featured local actors from Boulder and Denver, Colorado — the home of JonBenet Ramsey — speaking of their opinions of and experience surrounding the crime, we had to shoot in Colorado. The film wouldn’t have worked elsewhere. Thus, unlike films that travel to a state specifically to take advantage of the credit, our film was an organic match.

The only minor negative, and this is not really a con, is that we could have requested more funds because our Colorado spend was greater than anticipated due to the fact that we also edited our film in Colorado. However, at the time of the application, we hadn’t made that decision yet and thus weren’t able to ask for 20% of those funds as well. And by the time we did make the decision it was too late.

Did you talk or work with the office before applying? What was that like?

Our co-producer, Mitch Dickman, of Listen Productions, has had experience with this credit, and he spoke to the Film Office prior to production to make sure that the state’s funding allotment hadn’t been depleted. The application itself was a straightforward process requiring a budget submission and a presentation in front of the Film Board. Dickman appeared in person for that presentation and producer Scott Macaulay spoke via speakerphone. There was some discussion about our film’s subject matter, and Macaulay spoke of the film’s artistic approach in an attempt to allay any concerns that the film would be exploitative. That said, the credit is fundamentally based on economic activity and not content.

How was the application process? Approximately how many hours of labor did that involve and how long was the review process?

We applied in early January just before one of the board’s quarterly meetings and received word shortly thereafter that we were accepted. The application process is fairly straightforward and only took less than 10 hours. The preliminary review from the office took one day and the above mentioned meeting was 3 hours long and we were approved immediately after the pitch.

How did the incentive/rebate affect your production’s cash flow or spending strategy? How long after the application did you wait to receive it?

The Colorado tax credit is amazing. Our shoot wrapped in March, and we received the credit in May. We built our cash flow requests from our equity financier around our production needs, and we also deferred some costs and fees until these funds were received. 

“Casting JonBenet was particularly suited to a tax credit due to our compressed production, the bulk of which took place in a single calendar year.”
What kind of bookkeeping and/or expense tracking processes were involved?
We budgeted a separate line item for an approved Colorado accountant to prepare our cost report for the tax credit. There weren’t really any unusual bookkeeping or expense tracking procedures. Obviously, we had to keep track of the Colorado spend, but because our whole film was shot in Colorado, this was quite easy.

Are there any tools or staffing that you think is essential to this process? (e.g. a book-keeper, CPA, etc.)
As noted above, we hired a local auditor to do the application, and his familiarity with the process — and the Film Board’s familiarity with him — we feel definitely made the process a smooth one.

Did you do an audit? Can you explain a little bit what that process was like, and when did that happen?
There wasn’t an audit other than our regular cost report and the application.

Were there any unforeseen hurdles or setbacks during the overall process?
The only unforeseen hurdle involved the question of whether or not Colorado would have burned through its budget allocation before our film shot. At one very early point in the process, it looked like films who entered the application process before us would receive all the funds appropriated by the state. However, one film dropped out, which opened up a slot for us. Also, I would imagine, our relatively small allocation — $50,000 — probably made it easier for us to qualify.

What was awesome about your state commission/office?
Well, first, that Colorado gives tax credits for documentaries. That’s awesome. Second, that the funds were received so quickly. In New York, the credit takes years to receive. Two months is beyond awesome.

If you had a magic wand, how could film commissions be more friendly to independent documentaries?
I’d simply wish that states like New York would give grants to documentaries and to return the credits to the films sooner.

Overall, would you recommend applying to incentive programs to filmmakers, or would you do it again?
Yes.

Did selling the tax credit ever occur to you? If so, did you do it and how?
No, because it was due to be received so soon after the shoot and because all of our funding was in place.

How/when did you decide to use an intermediary CO-based company to receive your credit and how did you find them? Was the state office helpful at all in helping you navigate this process?
The Colorado credit requires out-of-state productions to either work with a local Colorado company for the credit or to establish their own in-state company a year before shooting. While, obviously, the latter was impossible, we were already planning to work with Dickman and Listen regardless of the credit. Dickman is a well known and respected local producer who has special experience when it comes to documentary. He had been recommended to both the producer and the director, and we had already decided to work with him on the local production before we began the process of applying for the tax credit. Dickman helped particularly with regards to the credit, though, because his knowledge of the state appropriation process and the Film Board meeting calendar allowed us to apply at exactly the right time and to take advantage of an unexpected opening in the funding process.
Why do you think so few documentary films apply for tax incentives?

*A lot of folks in the documentary community don’t know about the programs*, and frankly anything dealing with the state can seem a little daunting. It’s not a warm and fuzzy process either! Also, many doc films don’t meet the minimum spend, especially in my state (North Carolina) where our new program is simply out of reach for most independent projects.

What was involved in the decision-making to do it? What were the pros and cons, and how did the pros outweigh the cons?

We were in a situation where we learned that our state’s 25% rebate program was being overhauled. We were sort of under the gun to complete the process on three productions that qualified before the program ended/changed requirements. By this time, we had been in production for years. But to take a step back, when we began production we didn’t really know if we would qualify for the program. In other words, we were not sure that we could raise and spend the minimum budget, which at that time was $250,000.

Once we felt confident that we were going to meet all of the state’s requirements, we decided to go for it. We knew the audit process would be a lot of work but the return would make a huge difference in our production and outreach efforts.

**AT A GLANCE**

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<tr>
<th>State</th>
<th>North Carolina</th>
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<td>Program</td>
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<td>Rebate Time</td>
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<tr>
<td>Audit Timeline</td>
<td>1 year</td>
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<td>Tools / Staff</td>
<td>Quickbooks</td>
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<td>A dedicated producer</td>
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Did you talk or work with the office before applying? What was that like?

Yes! Early on we were in contact with the NC Film Office as well as the auditor’s office. We worked with our accountant to help us understand some of the payroll requirements. We were mostly working with independent contractors and the incentive program had some requirements that were new to us. It was a coordinated effort to make sure we understood how to best present our data for the audit.

How was the application process? Approximately how many hours of labor did that involve and how long was the review process?

To date, we’ve submitted 3 projects under the old incentive program. The first audit we did took a long time! We just had one producer (me!) working on the audit, going through Quickbooks, gathering old receipts and invoices, bank statements, and performing an internal audit as we compiled the required documents for our audit binder. Each of the three audits took about a year to complete. There were many many hours involved in this process. We don’t have a dedicated accounting department so my work on this audit was squeezed in around all of the other daily tasks of a producer. I imagine that if a production company has a dedicated department to do this work that it would go much more quickly.

Each project audit consisted of a 6 inch binder packed full of invoices, receipts, bank statements, goods and services spreadsheets, etc. That binder went to the NC Dept. of Revenue, where there was just one person on their end doing all of the the audits for the entire program, so that made the overall process a very slow one! Once the auditor had the binders, it took maybe six months for her to finish her work and for us to be paid. I must say though, the auditor with the NC Department of Revenue was very helpful during this whole process. She told me that filmmakers are notorious for submitting a wide range of details for these audits, some better than others! It’s important to put the time into the audit on the front end to make the state audit/review process less painful. If there’s a mistake, they will find it!

How did the incentive/rebate affect your production’s cash flow or spending strategy? How long after the application did you wait to receive it?

Overall, it was about a year and a half (from start to finish) before we received any funds. I’d say for any independent production, a sudden cash influx is a blessing! Our business was also growing during this time. The incentive money put some wind in our sails at a very critical time.

What kind of bookkeeping and/or expense tracking processes were involved?

For bigger productions with large staff departments (ie: payroll department, accounts payable, etc) I imagine that these audits would be a breeze, but for independent productions that often means fewer people, many of whom are handling many roles simultaneously and it’s unlikely that someone would just be able to focus on the audit and nothing else.

“It’s important to put the time into the audit on the front end to make the state audit/review process less painful. If there’s a mistake, they will find it!”
The first audit started at a time when our director was doing the bookkeeping herself. I stepped in to handle more of that legwork. Hard copy receipt tracking was very informal at that time (a large overstuffed folder with hundreds of receipts!). That’s fine for small businesses but as you start to grow, I think it really takes an expanded approach when going after money from a state program.

There was so much detail required for the audit and we had to compile it in a way that we’d never had to before, starting from scratch. It’s one thing for your personal CPA to look at your books, but it’s a whole other level for the state to conduct an audit on that data.

**Are there any tools or staffing that you think is essential to this process? (e.g. a book-keeper, CPA, etc.)**

*Quickbooks!* No question about that. *If you have a team member who handles the books on behalf of the production, make sure they are working closely with your CPA and local film office.*

You need a details person on your team who can handle what may seem like minutiae. The details are critical! By the time you submit your binder, you should feel it is as robust and complete as possible.

**Were there any unforeseen hurdles or setbacks during the overall process?**

I wouldn’t say hurdles necessarily. Once the auditor had our binder she conducted her audit review. There was a lot of back and forth during the entire process. She’d often call or email me with questions and requests for additional documentation. I’d say my experience was that the state requires a lot of information. Even when you’ve given them everything you’ve got, they will probably want more! It’s a slow grinding process, but the payoff in the end has been worth it.

**If you had a magic wand, how could film commissions be more friendly to independent documentaries?**

Minimum spends that would be in reach for independent filmmakers with more modest budgets! It would help keep the local independent filmmaking community thriving.

**Would you recommend applying to incentive programs to filmmakers, or would you do it again?**

If you qualify, do it!
Film Tax Incentives
Tax incentives is a general term for programs that incentivize or encourage a particular economic activity, in this case film production. Film tax incentives encourage spending in a local municipality by offering tax benefits to companies. Tax credits, refunds, rebates, and grants are just some of the ways Film Commissioners encourage production in their state or locality.

Grant
A direct payment to a production company for a specific project. Grants are generally given to production companies before production starts. Unlike tax credits, grants require no tax liability, so they are easy to use for productions coming from outside the state to shoot on a temporary basis.

Rebates or Cash Rebates
A check issued outright to the production company by the state, city or local government. Rebates are percentages of a production company's spending in the locality, returned to production companies after the shoot. Think, “cash back after you spend”.

Tax Credit
An amount of money a taxpayer/company is able to subtract from taxes owed to the local government of the region where they are working. A tax credit is like a “gift card” from the state that can only be redeemed against your tax bill.

Certified Tax Credit or Tax Credit Certificate
The actual amount of your specific “gift card”. The final credit amount that has been approved by the state and authorized for use against your tax liability or for transfer or sale to investors. Usually requires a state-approved CPA audit.

Transferable Tax Credit
A tax credit that can be sold or brokered to another company that owes taxes in the given state. Out-of-town production companies may have no local tax liability, hence no use for the tax credit so they sell it to an entity that owes taxes in that state or city. Transferred credits are usually sold at a discount to the local resident buyer.

Non-Transferable Tax Credit
A tax credit that can only be used to offset the tax liability of the actual production company. It cannot be sold.
Refundable / Non-Refundable Tax Credit
A Nonrefundable Credit can only be used against taxes you owe. If your credit is more than your tax bill, you do not get to “keep the change.” A Refundable Tax Credit, if greater than the amount of tax you owe, can trigger a tax refund from the state agency. That means the production gets a check for the remaining amount of your Tax Credit Certificate.

Resident Buyer
For states with transferable tax credits, resident buyers are local taxpayers who purchase tax credits from producers and brokers to use against their own state tax liability.

Film Commission or Film Office
The non-profit organization (can be governmental, private, or a public-private partnership) that attracts motion media production crews (movies, TV, commercials, music videos, web series, etc.) to shoot on location in its locality, and offers support (permits, location rosters, incentives) so that productions can accomplish their work.

Carry Forward
Time frame in which production companies and/or buyers are allowed to utilize their specific tax credit (the “gift card”).

Minimum Spend
Minimum amount of taxable goods and services that must be paid for in the locality by the production in order to be eligible for the incentive. This benchmark can vary greatly from state to state.

Sunset
The date by which any existing tax incentive law is set to expire. Rules and regulations around expiration dates vary by jurisdiction.

Audit
An examination of the financial reports and accounts of a production. An audit is a common requirement for tax incentive programs. It usually must be performed by an independent certified public accountant (CPA) selected and paid for by the production company.

State-certified or Public Accountant
All CPAs are accountants but not all accountants are CPAs. In order to become a CPA, almost all states require that an individual meet educational, experience and ethical requirements and pass the Uniform CPA Examination. Only then are individuals granted licenses to practice by state boards of accountancy. Only CPAs can perform the mandatory audits of all publicly traded U.S. companies.
STATE-BY-STATE CHEAT SHEET TO TAX INCENTIVES

*Sundance Institute DOC FILM MONEY MAP is provided to inspire independent nonfiction filmmakers to consider U.S. tax incentive programs as a potential funding source for independent productions, and to stimulate conversation around best practices for the field. Rules, regulations, policies, and practices change frequently! Film producers are encouraged to conduct thorough research on any incentive program they may choose to apply for, and to consult appropriate legal or tax advice prior to moving forward.

ALABAMA

Deadline: year-round, 30 days before principal photography

Eligibility Requirements:
- Minimum spend of $500,000
- Qualified Production Company must be in AL

Money Available: 25% production rebate, 35% payroll rebate ($20 million annual pot)

Other Perks: Sales, Use, and Lodging Tax Exemptions ($150,000+ in 12 consecutive months)

Contact: Brenda Hobbie
- (334) 242-4195
- brenda.hobbie@film.alabama.gov


ARKANSAS

Deadline: year-round, 30 days before principal photography

Eligibility Requirements:
- Minimum spend of $200,000

Money Available: 20% production rebate, ($200,000-$50 million pot)

Other Perks: Discounts via Preferred Vendor Incentive, free permits

Contact: Christopher Crane
- (501) 682-7676
- ccrane@arkansasedc.com


COLORADO

Deadline: year-round, before principal photography, pre-application process

Eligibility Requirements:
- Minimum spend of $100,000 for CO companies
- Minimum spend of $1,000,000 for non-CO companies
- Crew base of at least 50% CO residents

Money Available: 20% rebate ($3 million annual pot)

Other Perks: contact local tourism offices for in-kind donations

Contact: Donald Zuckerman
- (303) 892-3840
- donald.zuckerman@state.co.us

Website: [www.coloradofilm.org/incentives](http://www.coloradofilm.org/incentives)

CONNECTICUT

Deadline: year-round; no later than 90 days after last qualified expenditure incurred in the state

Eligibility Requirements:
- Minimum spend of $100,000

Money Available:
- 10% credit for spends of $100,000-$500,000
- 15% credit for spends of $500,000-$1 million
- >30% credit for spends over $1 million

Contact: Office
- (860) 270-8211

FLORIDA
Deadline: no earlier than 180 days before principal photography
Eligibility Requirements:
• Minimum spend of $625,000 (general production category)
• Minimum spend of $100,000 (independent and emerging category)
Money Available: 20-30% transferable tax credit
Contact: Adam Madlinger
• (850) 717-8990
• Film.Incentive@deo.MyFlorida.com
Website: https://filminflorida.com/financial-incentive/

HAWAII
Deadline: within 7 days before principal photography
Eligibility Requirements:
• Minimum spend of $200,000
Money Available: 20-25% refundable tax credit
Other Perks: web projects also eligible
Contact: Film Office
• 808-586-2570
• incentives@hawaiifilmoffice.com
Website: http://filmoffice.hawaii.gov/incentives-tax-credits/

ILLINOIS
Deadline: 5 days before principal photography
Eligibility Requirements:
• Minimum spend of $100,000 for project >30 minutes
• Minimum spend of $50,000 for project >30 minutes
• Good faith effort to hire minorities
Money Available: 30% tax credit
Other Perks: n/a
Contact: Cesar Lopez
• (312) 814-3600
• cesar.lopez@illinois.gov
Website: www.illinois.gov/dceo/whyillinois/Film/FilmTaxCredit

KENTUCKY
Deadline: 11 days prior to monthly meetings; awards made each month
Eligibility Requirements:
• Minimum spend of $20,000
• Minimum spend of $10,000 for KY-based companies
Money Available: 30% tax credit, 35% KY payroll credit
Other Perks: Sales and Use Tax Refund Program
Contact: Jay Hall
• (800) 345-6591
• jay.hall@ky.gov
Website: http://filmoffice.ky.gov/tax-incentives/
LOUISIANA
Deadline: year round
Eligibility Requirements:
• Minimum spend of $300,000
• Minimum spend of $50,000 for qualified LA-based companies
Money Available: 30% transferrable tax credit + additional 10% LA crew payroll credit
Other Perks: no state fees or permits
Contact: Amanda Hafford
• (225) 342-5403
• amanda.hafford@la.gov
Website: http://louisianaentertainment.gov/film/motion-picture-investor-tax-credit

MAINE
Deadline: year-round
Eligibility Requirements:
• Minimum spend of $75,000
Money Available: 10-12% wage rebate, 5% production tax credit
Other Perks: n/a
Contact: Karen Carberry Warhola
• (207) 624-9828
• Karen.CarberryWarhola@maine.gov
Website: www.filminmaine.com

MARYLAND
Deadline: year-round
Eligibility Requirements:
• Minimum spend of $500,000
• Must demonstrate complete financing
• Must show acceptable evidence of national distribution
• 50% of principal photography must occur in-state
Money Available: up to 25% production tax credit
Other Perks: n/a
Contact: Jack Gerbes
• (800) 333-6632
• jack@marylandfilm.org
Website: http://marylandfilm.org/incentives

MASSACHUSETTS
Deadline: year-round
Eligibility Requirements:
• Minimum spend of $50,000 in 12 consecutive months for each production
• At least 50% of principal photography days in MA OR at least 50% of entire budget spent in MA
Money Available: 25% payroll + 25% production tax credit; no annual program cap or project caps
Other Perks: sales tax exemption, permit assistance, location assistant
Contact: Office
• (617) 973-8400
• mafilminfo@state.ma.us
Website: www.mafilm.org/production-tax-incentives/
MINNESOTA

Deadline: year-round, no earlier than 90 days before MN principal photography

Eligibility Requirements:
• Minimum spend of $100,000
• 50% of budget must be secured

Money Available: 25% production rebate

Other Perks: above-the-line talent also qualifies (with $100K per person cap); lodging tax exemption

Contact: Jill Johansen
• (612) 767-0095
• snowbate@mnfilm.tv.org

Website: https://mnfilm.tv.org/incentives/

MISSISSIPPI

Deadline: year-round, before MS production

Eligibility Requirements:
• Minimum spend of $50,000
• Crew base of at least 20% MS residents

Money Available: 25% production rebate; 25% non-resident payroll rebate; 30% resident payroll rebate $50,000 min. investment in each project ($20 million annual pot)

Other Perks: Sales and Use Tax Reduced Rates

Contact: Nina Parikh
• (601) 359-3422
• nparikh@mississippi.org

Website: http://filmmississippi.org/incentive-rebate-program.php

MONTANA

Deadline: multiple cycles per year; 60 days before principal photography

Eligibility Requirements:
• Minimum spend of $300,000 for feature film grant; no minimum spend for development or resident grant
• At least 50% principal photography in MT

Money Available: discretionary ($500,000 annual pot)

Other Perks: Accommodations Tax Exemption, free location services, no sales tax

Contact: Office
• (406) 841-2876
• montanafilm@mt.gov

Website: http://www.montanafilm.com/incentive-packages/incentive-program/

NEVADA

Deadline: year-round; no earlier than 90 days before principal photography

Eligibility Requirements:
• Minimum spend of $500,000
• At least 60% principal photography in NV

Money Available: 12-15% production and payroll transferable tax credit ($10million annual pot)

Other Perks: incentive starts at 12%, additional awards for hiring residents and shooting in rural areas

Contact: Eric Preiss
• (702) 486-2711
• epreiss@nevadafilm.com

Website: https://www.nevadafilm.com/tax-incentives/
NEW MEXICO
Deadline: 3 weeks before principal photography
Eligibility Requirements:
• No minimum spend
• At least 1 day of principal photography in NM
• Documentaries: must apply for the credit each year in which expenses are incurred
Money Available: 25% refundable tax credit
Other Perks: Film Crew Advancement Program can reimburse 50% of participating local crew members’ wages
Contact: Office
• (505) 476-5600
• info@nmfilm.com
Website: www.nmfilm.com/Overview.aspx

NORTH CAROLINA
Deadline: year-round
Eligibility Requirements:
• Minimum spend of $5,000,000 for features
Money Available: grant with up to 25% rebate ($30 million annual pot)
Other Perks: Accommodation Tax Refund
Contact: Guy Gaster
• (919) 447-7800
• guy@filmnc.com
Website: www.filmnc.com

OHIO
Deadline: year-round
Eligibility Requirements:
• Minimum spend of $300,000
Money Available: 30% transferable and refundable tax credit, ($40 million annual pot)
Other Perks: no project caps
Contact: Office
• (614) 644-5156
• askohiofilm@developmentohio.gov
Website: https://development.ohio.gov/filmooffice/Incentives.html

OKLAHOMA
Deadline: year-round
Eligibility Requirements:
• Minimum in-state spend of $25,000
• Minimum budget of $50,000
Money Available: 35-37% cash rebate ($5 million annual pot)
Other Perks: no project caps
Contact: Yousef Kazemi
• (405) 2340-8440
• yousef.kazemi@travelok.com
Website: https://okfilmmusic.org/incentives/#rebate
OREGON

Deadline: year-round

Eligibility Requirements:
- Minimum spend of $75,000 for Oregon residents (+cast & crew must be 80% OR residents)
- Minimum spend of $1,000,000 for out-of-state companies

Money Available: 20% production rebate, 10% payroll rebate for local crew; ~$12-14 million annual pot

Other Perks: Green Light Oregon Labor Rebate (additional 6.2% payroll rebate), fee-free state parks and properties, hotel tax exemptions

Contact: Tim Williams
- (971) 254-4021
- shoot@oregonfilm.org

Website: https://oregonfilm.org/incentives/

PENNSYLVANIA

Deadline: awards made quarterly; no earlier than 90 days before principal photography

Eligibility Requirements:
- No minimum spend
- At least 60% budget must be spent in PA

Money Available: 25% tax credit

Other Perks: fee-free state properties, hotel tax exemptions

Contact: Janice Collier
- (717) 720-1312
- jacollier@pa.gov

Website: http://filminpa.com/incentives/

RHODE ISLAND

Deadline: year-round

Eligibility Requirements:
- Minimum spend: $100,000
- Spend >51% of all days (including pre-production and post-production) in RI OR
- Spend >51% of entire budget in state and employ 5+ residents (documentaries only)

Money Available: 25% tax credit ($15 million annual pot)

Contact: Steven Feinberg
- (401) 222-3456
- steven.feinberg@arts.ri.gov

Website: http://www.film.ri.gov/taxinfo.html

SOUTH CAROLINA

Deadline: year-round

Eligibility Requirements:
- Minimum spend of $1,000,000
- Production must be completed within one year

Money Available: 30% production rebate, 25% in-state wages rebate, 20% out-of-state wages rebate

Other Perks: exemption from sales, use, and accommodations taxes with a minimum spend of $250,000 within 12 consecutive months

Contact: Dan Rogers
- (803) 737-0496
- danrogers@scprr.com

Website: http://www.filmsc.com/incentives/faq/default.aspx
**TEXAS**

**Deadline:** between 60 and 5 business days before principal photography  

**Eligibility Requirements:**  
- Minimum spend of $250,000  

**Money Available:** 5% grant for spends of $250k-$1 million; 10% for spends of $1-3.5 million

**Other Perks:** sales tax exemption, hotel tax exemptions  

**Contact:** Stephanie Whallon, Michelle Habecker, & Tara Khanna  
- (512) 463-9200  

**Website:** [www.gov.texas.gov/film/incentives/miip](http://www.gov.texas.gov/film/incentives/miip)

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**U.S. VIRGIN ISLANDS**

**Deadline:** between 60 and 5 business days before principal photography  

**Eligibility Requirements:**  
- Minimum spend of $250,000  
- Crew base of at least 20% local residents  

**Money Available:** 10-17% transferable payroll tax credit; 9-29% production rebate  

**Other Perks:** companies that corporately establish themselves long-term may be eligible for 90% tax relief  

**Contact:** Office  
- [STARS@usvi.edu](mailto:STARS@usvi.edu)

**Website:** [http://www.filmusvi.com/incentives/](http://www.filmusvi.com/incentives/)

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**UTAH**

**Deadline:** year-round, decisions made monthly  

**Eligibility Requirements:**  
- Minimum spend of $500,000  
- 75%+ cast and crew hires are Utah residents  

**Money Available:**  
- Tax Credit Program: 20-25% tax credit  
- Cash Rebate Program: 20% post-performance cash rebate  
- $500,000 cap per project ($6 million annual pot)  

**Other Perks:** sales tax exemption, hotel tax exemption  

**Contact:** Derek Mellus  
- (801) 538-8740  

**Website:** [film.utah.gov](http://film.utah.gov)

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**VIRGINIA**

**Deadline:** 30 days before principal photography  

**Eligibility Requirements:**  
- Minimum spend of $250,000 for Tax Credit Program  
- Fully funded  
- Have multi-market distribution contracts  
- *No minimum spend for Motion Picture Opportunity Fund*  
- Best-faith effort to shoot 50% of principal photography in VA  

**Money Available:**  
- Tax Credit Program: 15-20% base tax credit + 10% local payroll credit ($6.5 million annual pot)  
- Motion Picture Opportunity Fund: 15-20% grant ($4.8 million annual pot)  

**Other Perks:** sales tax exemption, hotel tax exemption  

**Contact:** Dawn Blacksten  
- (804) 545-5530  
- [dblacksten@virginia.org](mailto:dblacksten@virginia.org)

**Website:** [www.film.virginia.org/incentives/application](http://www.film.virginia.org/incentives/application)
WASHINGTON
Deadline: year-round; 5 days before principal photography
Eligibility Requirements:
  • Minimum spend of $500,000 for feature films; $300,000 for television projects
Money Available: discretionary up to 30% rebate + 5% if resident company ($3.5 million annual pot)
Other Perks: sales and use tax exemption (rental equipment, services, and vehicles); hotel tax exemption
Contact: Amy Lilard
  • amy@washingtonfilmworks.org
Website: http://washingtonfilmworks.org/funding/production-incentive-program

WASHINGTON, D.C.
Deadline: 20 business days before principal photography
Eligibility Requirements:
  • Minimum spend of $250,000
Money Available: Rebates of
  • 35% of expenditures subject to taxation in DC
  • 21% of expenditures NOT subject to taxation in DC
  • 30% personnel expenditures subject to taxation in DC
  • 10% personnel expenditures NOT subject to taxation in DC
  • 50% qualified job training expenditures
  • 25% base infrastructure investment
Contact: Office
  • (202) 727-6608
  • FilmDC.Incentive@dc.gov
Website: http://film.dc.gov/publication/film-tv-entertainment-rebate-application

WEST VIRGINIA
Deadline: 1st day of each month; awards made monthly
Eligibility Requirements:
  • Minimum spend of $25,000
Money Available: 27% tax credit, additional 4% if 10+ WV residents hired full-time ($5 million annual pot)
Other Perks: sales tax exemption; possibility of “soft” incentives; fee-free state properties
Contact: Pam Haynes
  • (304) 957-9382
  • pamela.j.haynes@wv.gov
Website: www.wvcommerce.org/business/industries/wvfilm/incentives/transferabletaxcredits.aspx
HIDDEN GEMS: OTHER PUBLIC FUNDS

While not all states have tax incentive programs, some do have other public funds that would be available to filmmakers!

*Sundance Institute DOC FILM MONEY MAP is provided to inspire independent nonfiction filmmakers to consider U.S. tax incentive programs as a potential funding source for independent productions, and to stimulate conversation around best practices for the field. Rules, regulations, policies, and practices change frequently! Film producers are encouraged to conduct thorough research on any incentive program they may choose to apply for, and to consult appropriate legal or tax advice prior to moving forward.

ALASKA

Alaska Humanities Forum: Matching Grants up to $10,000
Learn more: https://www.akhf.org/annual-mini-grants
Northwest Film Fund: Cash grants up to $10,000 to support documentary film projects in the Northwest (including Washington, Oregon, Idaho, Montana and Alaska) at any stage of completion.
Vision Maker Media / Public Media Content Fund: Grants for programs intended for public television and/or national broadcast that represent the experiences, values, and cultures of American Indians and Alaska Natives.
Learn more: http://www.visionmakermedia.org/opportunities/2017-public-media-content-fund

ARIZONA

Arizona Commission on the Arts Artist Research and Development Grants: up to $5,000 grant to aid in the development of artistic work, support the advancement of artistic research and recognize the contributions individual artists make to Arizona’s communities.
Learn More: http://azarts.gov/grant/artist-research-and-development/
Arizona Historical Society Research Grant: $500-$2,500 for archival research, documentaries eligible.
Learn more: http://www.arizonahistoricalsociety.org/researchgrants/

GUAM

Guam Council for Arts and Humanities Agency Grants: up to $10,000 grant awards
Learn More: https://www.guamcaha.org/grants-programs

IDAHO

Idaho Commission on the Arts Fellowship: annual award of $5,000; eligible disciplines rotate on a three-year cycle
Learn More: https://arts.idaho.gov/grants/fellowships/
Idaho Commission on the Arts Quickproject for Individuals: up to $1,500 grant to support artist-initiated projects and activities. Examples include attendance at an artist residency, release time to create and exhibit a body of work, staging of performances, readings, or the creation of public art.
Learn More: https://arts.idaho.gov/grants/quickproject-individuals/

IOWA

Iowa Department of Cultural Affairs Art Project Grant: $1,000-$10,000 grant with a required 1:1 match
Learn More: https://iowaculture.gov/about-us/about/grants/art-project-grant
Iowa Artist Fellowship Program: $10,000 grant and professional development opportunities to advance your artistic career.
Learn More: https://iowaculture.gov/about-us/about/grants/iowa-artist-fellowship-program
MICHIGAN

Michigan Council for Arts and Culture Project Support Grants: $5,000 to $30,000 grant with a required 1:1 match

NEW YORK

Made in NY Discount Card: provides discounts and special offers when presented to the more than 1,000 vendors currently participating
Learn More: https://www1.nyc.gov/site/mome/resources/discount-card-customer.page
Made in NY Marketing Credit: offers qualified film and television productions with free co-branded advertising opportunities
Learn More: https://www1.nyc.gov/site/mome/initiatives/marketing-credit.page
New York Foundation for the Arts: serves artists with funding, information, advocacy, and fiscal sponsorship needs
Learn More: www.NYFA.org
Volunteer Lawyers for the Arts: provides legal services to the arts community in every discipline
Learn More: http://vlany.org/

NORTH DAKOTA

North Dakota Individual Artist Fellowship: $3,500 fellowship award for practicing artists residing in North Dakota
Learn More: http://www.nd.gov/arts/grants/general/individual-artist-fellowship

SOUTH DAKOTA

Artist Career Development Grant: $2,000 grant to provide financial support to emerging artists
Artist Fellowship Grant: $5,000 grant rewards individual artistic excellence
Artist Career Development Grant: $6,000 grant to support the collaboration of two South Dakota artists or a South Dakota artist and an out-of-state artist

TENNESSEE

Tennessee Arts Commission Individual Artist Fellowship: $5,000 award to provide monetary awards to outstanding professional artists
Learn More: http://tnartscommission.org/grants/individual/

VERMONT

Vermont Arts Council Artist Development Grant: $250-$1,500 grant awards to support emerging Vermont artists
Vermont Arts Council Creation Grant: $3,000 grant awards to help Vermont artists create new work
Learn More: http://www.vermontartscouncil.org/grants-and-services/artists/creation
Vermont Arts Endowment Fund: $500-$5,000 grant awards to support individual artists

WISCONSIN

Wisconsin Humanities Council Grants: $2,000-$10,000 grants to support the public humanities
Learn More: http://www.wisconsinhumanities.org/grants
CREDITS
Rahdi Taylor, Project Designer and Director
Cynthia Lopez, Senior Strategic Creative Consultant
Betsy Tsai, Lead Researcher, Graphic Designer
Jeanelle Augustin, Research Intern
Ayana Baraka, Research Intern
Sarah Garrahan, Research Intern
Samantha Garrick, Research Intern
Jennifer Cromling, Contributor, Case Studies
Sarah Garrahan, Research Intern
Cynthia Lopez, Senior Strategic Creative Consultant
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EXECUTIVE CREDITS
Keri Putnam, Executive Director, Sundance Institute
Tabitha Jackson, Director, Sundance Institute Documentary Film Program

SPECIAL THANKS
Josh Penn, Producer, The Department of Motion Pictures
Betsy Steinberg, Executive Director Kartemquin Educational Films and former Managing Director of the Illinois Film Office

Rahdi Taylor
Rahdi Taylor finds, cultivates and champions creative documentary films worldwide awarding financing and creative support to independent filmmakers globally. Taylor provides creative and editorial support for feature documentaries year-round, resulting in many major international film festivals and industry awards. She has been a Sundance Institute leader through her passion for designing and directing the work and identity of the Sundance Documentary Fund. Taylor designed and directed field-wide interventions such as the Documentary Core Application; a common funding proposal adopted by most US and several international documentary funders. A filmmaker and former labor and community organizer, she also authored the Impact Storyboard, a new approach to strategic campaign design that translates community organizing tools for storytellers. She serves frequently in the field as a juror, nominator, panelist or industry advisor for international film festivals, funding panels, and pitch forums.
Cynthia López
Cynthia Lopez is a media strategist, executive producer, content advisor, and creative consultant. She is the former Commissioner of the New York City Mayor’s Office of Media and Entertainment, where she was the steward of the Office of Film, Theatre and Broadcasting. López implemented strategies to support production of film and TV. Television production in NYC increased from 29 episodic series to 46 series and feature film production rose from 192 to 253 films during her tenure. López joined the City of New York from American Documentary | POV, where she had worked since 2000. She is the recipient of 11 National News & Documentary Emmy Awards, among many other industry recognitions.

Betsy Tsai
Betsy Tsai provides critical operations support for Sundance Documentary Fund proposal tracking and management, and is an integral part of the SDF proposal review and evaluation process, working directly with applicants, screeners, and fund panelists. She is a directing alumna from the UCLA School of Theater, Film, & Television, and she also studied English Literature and International Conflict Resolution. Prior to joining the Documentary Film Program staff, she worked for a conflict analysis non-profit, and on award-winning fiction and non-fiction films.

Jeanelle Augustin
Jeanelle Augustin serves as the assistant to Tabitha Jackson and the Documentary Film Program. She is a New York City native, first generation American, and recent graduate from Fordham University with a degree in Anthropology and African and African American Studies. She is passionate about arts education, community engagement, and visual storytelling.

Ayana Baraka
Ayana Baraka was a Cinematographer on The Hunting Ground, which premiered at Sundance 2015 and was short-listed for the 2016 Oscar for Best Feature Documentary. She is a winner of the 2016 award for Best cinematography at the Victoria TX Independent Film Festival. Baraka is currently also working on a feature documentary called United Skates and a BET International documentary series on the Tony Award nominated Broadway production of “Eclipsed.” She is a graduate of the USC School of Cinematic Arts film program and holds an MFA in Film and Television Production.
Sarah Garrahan
Sarah is a documentary filmmaker, producer, and editor from San Antonio, Texas. She holds an MA in Creative Documentary from the Autonomous University of Barcelona and an MFA from Duke University in the Experimental and Documentary Arts. Her work focuses on the working class, family, the everyday and ways of knowing.

Samantha Garrick
A Los Angeles native, Samantha graduated from Skidmore College, where she earned a Bachelor of Arts in Cultural Anthropology and Minors in Media & Film Studies and Environmental Studies in 2016. During that time she also had the opportunity to study abroad in London and Bhutan, and plans to combine her anthropological and environmental fieldwork into a documentary film of her own someday.

SUNDANCE INSTITUTE
Sundance Institute is a nonprofit organization dedicated to the discovery and development of independent artists and audiences. Through its programs, the Institute seeks to discover, support, and inspire independent film and theatre artists from the United States and around the world, and to introduce audiences to their new work. As the leading champion and curator of independent stories, Sundance Institute provides and preserves the space for artists to create and thrive, inspiring audiences to join them in igniting new ideas that have the power to transform culture.

SUNDANCE INSTITUTE DOCUMENTARY FILM PROGRAM
The Sundance Institute Documentary Film Program supports nonfiction filmmakers worldwide in the production of cinematic documentaries on contemporary themes. Established in 2002 with founding support from Open Society Foundations, the Program is a vibrant global resource for independent nonfiction storytelling.

SUPPORT FOR THE SUNDANCE INSTITUTE DOCUMENTARY FILM PROGRAM