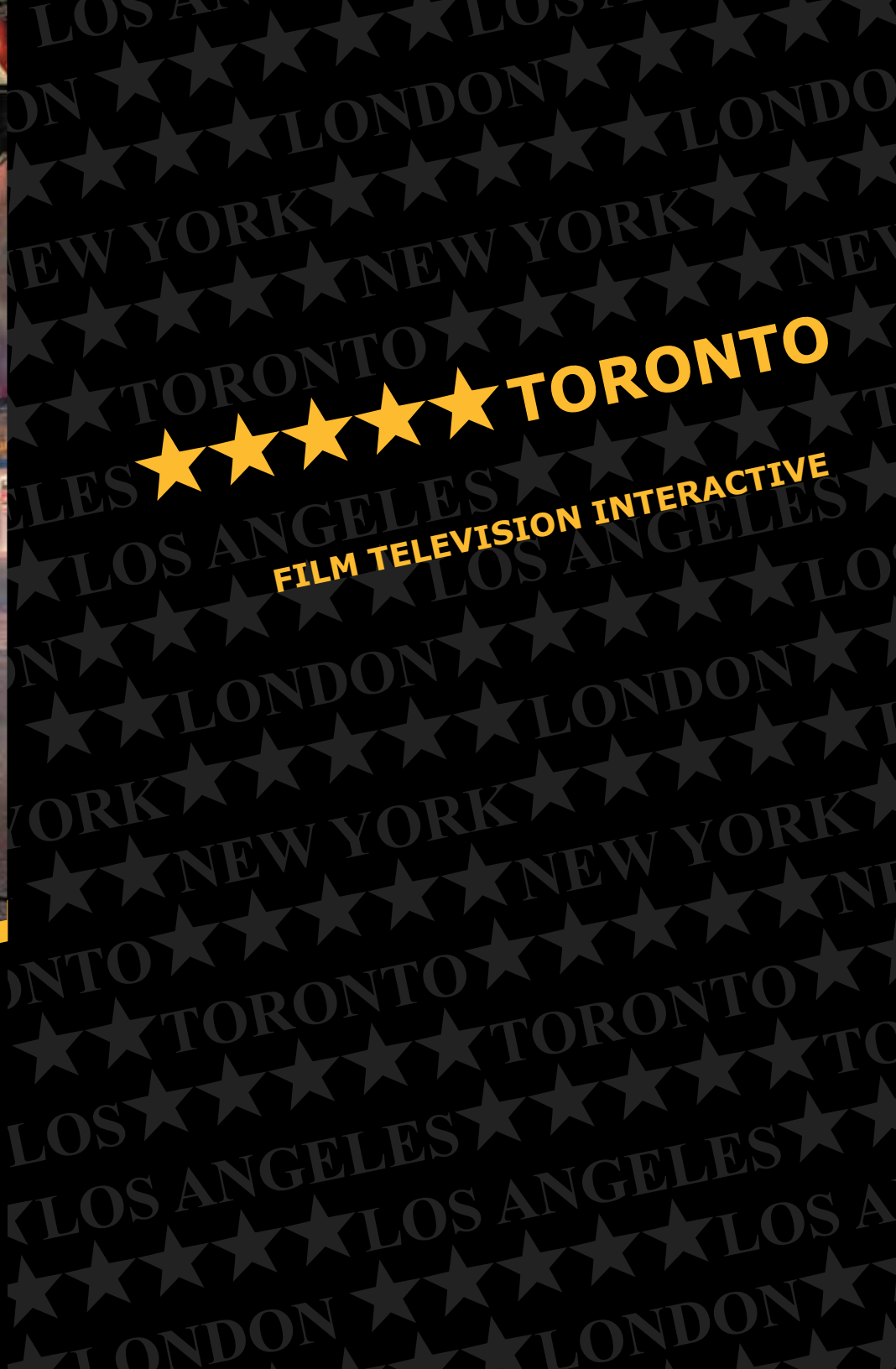


You belong here

Contact:
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★ ★ ★ ★ ★ TORONTO
FILM TELEVISION INTERACTIVE

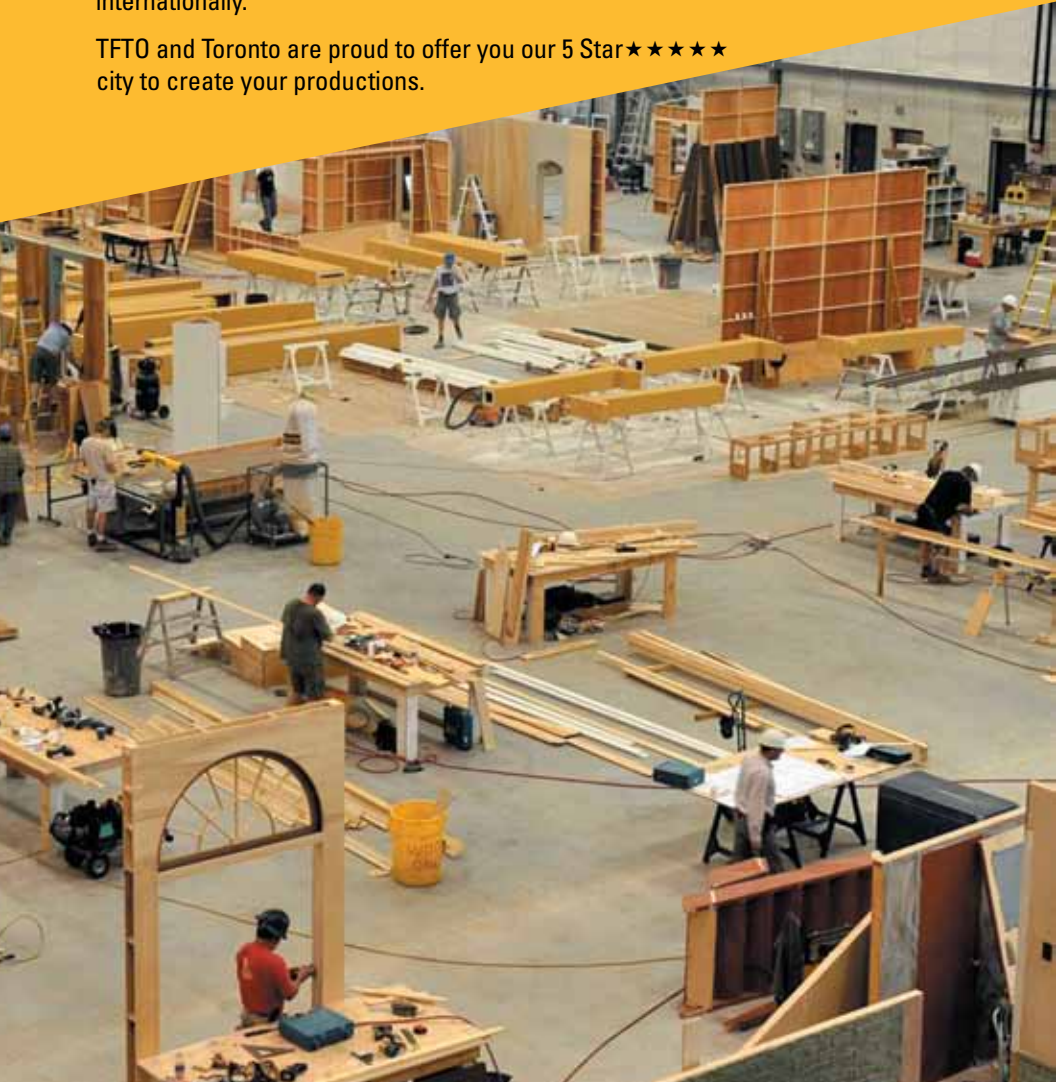
TORONTO/ONTARIO

30 YEARS OF EXPERIENCE
success and delivering on our promises

The Toronto Film and Television Office (TFTO) has more than 30 years of experience and success in delivering promises to you, our valued film and television partners. During this time the TFTO has been a leader among film jurisdictions and involved locally in developing initiatives, practices and policies to ensure a positive experience for film makers working in Toronto.

TFTO coordinates all location filming within the City and provides industry development support to the local screen-based community. TFTO also communicates Toronto's strengths in production, post production, digital effects and animation internationally.

TFTO and Toronto are proud to offer you our 5 Star★★★★★ city to create your productions.



People and Support Talent

- ★ Large multicultural pool of Actors among approximately 10,000 Alliance of Canadian Cinema, Television & Radio Artists (ACTRA) members
- ★ Depth of seasoned producers, directors, production designers, location managers, etc.
- ★ Award-winning animators, visual / special effects professionals, game developers
- ★ World-class sound engineers, colourists and editors
- ★ Thousands of skilled and dedicated professional crew

Film Commissions, Governments and Industry Connections

- ★ TFTO provides one-stop concierge service throughout the production and positive relationship with all unions and guilds
- ★ Toronto Film Board and liaison with local councillors
- ★ Toronto/Ontario Office in Los Angeles
- ★ Ontario Media Development Corporation (www.omdc.on.ca), our provincial partner, supports the screen-based industry through:
 - Ontario Film Commission which provides:
 - support for location scouting, facilitates introductions
 - industry information
 - a digital locations database with 170,000 images
 - the "Ontario Production Guide" - a comprehensive listing of services and programs
 - Tax Office which co-administers the six tax credits of the Province
 - Funding support to domestic screen-based companies and international co-productions.
- ★ FilmOntario the local consortium of industry players including producers, suppliers, studios, unions, guilds and professional services companies.
- ★ Green Screen Toronto, a support and learning organization, ready to assist productions reduce their environmental footprint.



2 Studios

- ★ Approximately 900,000 square feet of space to accommodate a full range of large and small productions
- ★ New state-of-the-art sound stages
- ★ World's largest purpose built sound stage



3 Locations

- ★ Diverse locations to suit your script
- ★ Toronto has doubled for New York, Boston, Washington, Chicago and other US locales as well as international cities such as Paris, London, Tehran and exotic locations such as Morocco and Saigon
- ★ Search Toronto locations 24/7 at <http://digitallibrary.omdc.on.ca/>
- ★ Great places to stay and play – 5 star hotels, restaurants & clubs, galleries, museums, theatre and events



4 Suppliers

- ★ World renowned full service post production facilities and labs
- ★ Cutting edge special and visual effects companies
- ★ Award winning animation companies
- ★ Innovative equipment houses to support every need
- ★ Expert professional service companies to assist with legal, financial and administrative work



Tax Credits

Significantly enhanced tax credits for foreign service work

- ★ As much as a 45% credit on eligible labour expenditures via the stackable:
 - 25% Ontario Production Services Tax Credit
 - 20% Ontario Computer Animation and Special Effects Tax Credit; and
 - 16% Federal Production Services credit. \$
- And 25% on most below-the-line Ontario expenditures \$

No Surprises

- ★ no individual cap on the eligible credit per production
- ★ no limit on the number of productions that can access the credits
- ★ fully refundable and permanent

Domestic and Treaty Co-Production tax credits

- ★ 35% tax credit on eligible Ontario Labour expenditures via the Ontario Film and Television Tax Credit (OFTTC)
- ★ 25% Federal tax credit for domestic productions via the Canadian Film or Video Production Tax Credit (CPTC)
- ★ 20% additional credit on eligible Ontario labour involved in all computer animation, VFX work and on-set green screen shooting (OCASE)



Excellence Just Got Better

Ontario's "stackable tax credits" overview

As a potential film partner you have the opportunity to capitalize on Ontario's enhanced tax credits and save up to 45% on qualified labour and up to 35.2% on total production costs.

There is no individual cap per production and no limit on the number of productions that can access the credit.

16%
FEDERAL TAX

- **Eligible labour**
Calculated on the labour costs not already credited by the province

20%
OCASE
Ontario Computer Animation and Special Effects Tax Credit :

- **Eligible Ontario Labour**
Visual and special effects Animation
Green screen work on set

25%
OPSTC
Ontario Production Service Tax Credit:

- **Eligible Ontario Labour**
- **Ontario below the-line Production Costs e.g.**
 - Stage rentals
 - Equipment rentals
 - Materials purchases
 - Craft costs
 - Office Supplies/ Rentals
 - Vehicle Costs
 - Post Production

★ up to 45% on labour

Ontario's Stackable Tax Credit

Example:

\$10 M production in Ontario of which:

- \$5M = qualifying Ontario labour
- \$5m = qualifying Ontario production expenditures (other than labour)

OPSTC: Ontario

$\$5M \times 25\% = \$1,250,000$ OPSTC related to labour

$\$5M \times 25\% = \$1,250,000$ OPSTC related to non-labour spend

Total OPSTC: \$2,500,000

OCASE: Ontario

$\$2,500,000$ - OCASE labour*

$\times 20\%$ - OCASE tax credit rate

OCASE: \$500,000

OCASE is a labour-based tax credit granted to the company that has directly performed eligible animation or visual effects work. Production companies may make an application for OCASE where they have performed animation or effects work (eg. green-screen shooting)

- * assumed that ½ of the \$5M labour was direct animation or effects labour performed by the production company

PSTC: Federal

$\$5,000,000$ - Total Canadian (Ontario) labour

$-1,250,000$ - less OPSTC related to labour

$- 500,000$ - less OCASE

$\$3,250,000$ - net labour

$\times 16\%$ - multiplied by Federal Production Services Tax Credit rate

$\$520,000$ - PSTC - Federal Production Services Tax Credit rate

3 Combined tax credits on labour (OPSTC, OCASE and PSTC):

$\$1,250,000$ - OPSTC related to Ontario labour portion

$500,000$ - OCASE

$520,000$ - PSTC - Federal Production Services Tax Credit

$\$2,270,000$ = combined labour credits = 45.4% of the production's labour

Total Credit – Labour and non-labour

$\$2,270,000$ - combined labour credits

$+1,250,000$ - OPSTC related to non-labour qualifying spend

$\$3,520,000$ - total credit paid to production company = 35.2% of Ontario spend

Note:

These calculations represent an example. For specific projects numbers the budget figures and assumptions need to be checked with the Ontario Media Development Corporation's Tax Credits Unit.