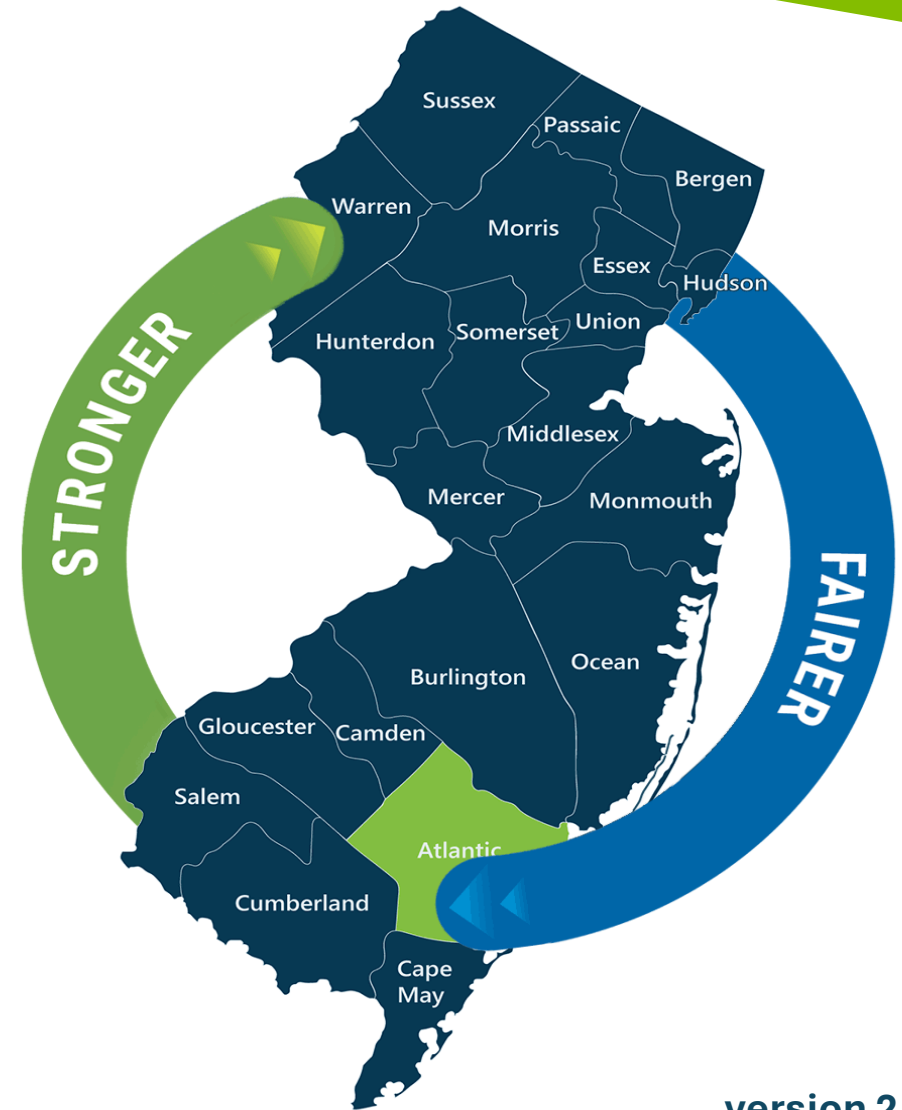


NJ Film & Digital Media Tax Credit Program EO 63 Slides

October 7, 2025



Public Feedback Presentation

**Members of the public can submit written feedback on the
Film and Digital Media Tax Credit Program
<https://www.njeda.gov/informal-draft-rules-feedback/>
through 5pm on **October 9th, 2025****

These Information slides outlining proposed changes to the Film and Digital Media Tax Credit Program are posted for viewing at <https://www.njeda.gov/informal-draft-rules-feedback/> so that members of the public have the opportunity to review.

Executive Order No. 63

Pursuant to Governor Murphy's Executive Order No. 63, the NJEDA is providing opportunities for groups and stakeholders to engage with the NJEDA in crafting rules around the New Jersey Film and Digital Media Tax Credit Program.

We welcome constructive input on how to ensure new programs created through the ERA are structured and administered in a manner that drives opportunities for all residents and communities.

Information slides summarizing the Program and outlining proposed rule and policy changes have been posted for viewing in these slides so that members of the public can have the opportunity to review and provide feedback.

BACKGROUND

NJEDA published specially adopted and concurrently proposed new rules and amendments in the June 19, 2025 New Jersey Register, at 57 N.J.R. 6(2), incorporating recent statutory revisions pursuant to P.L. 2019, c. 506, P.L. 2020, c. 156, P.L. 2021, c. 160, P.L. 2021, c. 367, P.L. 2023, c. 97, and P.L. 2024, c. 33, as well as stakeholder input received through prior rulemakings. After publication, on June 30, 2025, the Governor signed S4618 into law as P.L. 2025, c. 81. NJEDA is filing a notice of adoption without change of the rules as published in the June 19, 2025 New Jersey Register. An additional rulemaking incorporating the P.L. 2025, c. 81 program changes will follow.

Introduction

On June 30th, 2025, Governor Murphy signed P.L. 2025, c.81 into law amending the Film and Digital Media Tax Credit Program. The changes to the program include, but are not limited to:

- Extending the program out to 2049
- Increase tax credit % for Studio Partners to 40%
- Reduced Reality Show Eligibility Criteria
- New Distressed Area Hiring Bonus (4%)
- New “Promote NJ” Bonus (4%)
- Transferred credits can apply toward Insurance Premiums Tax liability
- More Flexibility for Tax Credit Use
- New Recapture Exceptions
- New Digital Media Tax Credits for Film-lease Post-Production Companies

WHAT’S NEXT?

The Authority is currently drafting new rule amendments to incorporate the legislative changes and policy decisions created to implement the program. Once rule language is board approved and added to the NJ Register, there will be a 60-day formal public comment period to allow for additional feedback on the changes included in the rules.

Film Tax Credit Program Overview



Established under the Garden State Film and Digital Media Jobs Act in 2018 and expanded by the **Economic Recovery Act of 2020**. \$430MM annual allocation through 2049.



"Legacy" FILM TAX CREDIT: Provides tax credits for film eligible productions.

- 35% credit on all qualifying labor expenses / 30-35% for qualifying expenses for goods and services.



DIGITAL MEDIA TAX CREDIT: Provides tax credits for eligible digital media expenses in the state.

- 30% tax credit with a 5% bonus for incurring expenses through authorized NJ vendors based in SNJ.
- 35-40% post-production tax credit



STUDIO PARTNERS: Separate allocation for large studios committing to occupy at least 250,000SF of production facility space for a period of at least 10 years.

- **Studio partners can capture more ATL salary and wage expenses as qualified expenses.**
- **Increased Tax Credits for SP projects up to 40% for all qualified expenses.**



FILM-LEASE PARTNER FACILITY: A production facility whose owner committed to build, lease, or operate a production facility of at least 250,000SF for a period of at least 5 years.

- **Only 3 New Jersey production facilities can be designated a Film-Lease Partner Facility.**
- **Not an award of tax credits.**



FILM-LEASE PRODUCTION COMPANY: Separate Allocation for projects committing to lease or occupy a designated production space and shoot at least 50% of the total principal photography shoot days of the project within NJ at the NJ film-lease partner facility.

- **Increased Tax Credits for FLPC projects to 40% for certain expenses & ATL thresholds increased**

Key Features of the Film Tax Credit Program

- ▶ **Program capped at \$430MM per year through FY2049**
 - **\$100MM** for Legacy Film Projects
 - **\$150MM** for Film-lease Production Companies
 - **\$150MM** for Studio Partners
 - **\$30MM** for Digital Media Projects
- ▶ Tax credits are transferable – can be used in the tax year issued
- ▶ Tax credits can be used to offset Corporate Business Tax (CBT), Gross Income Tax (GIT), or transferred for use against Insurance Premium Tax liability
- ▶ ATL/BTL resident and non-resident wages and salary can be included as a qualifying expense
- ▶ Wage and salary payments must be subject to NJ Gross Income Tax – All loan out payments must have 6.37% WH

APPLICATION PROCESS



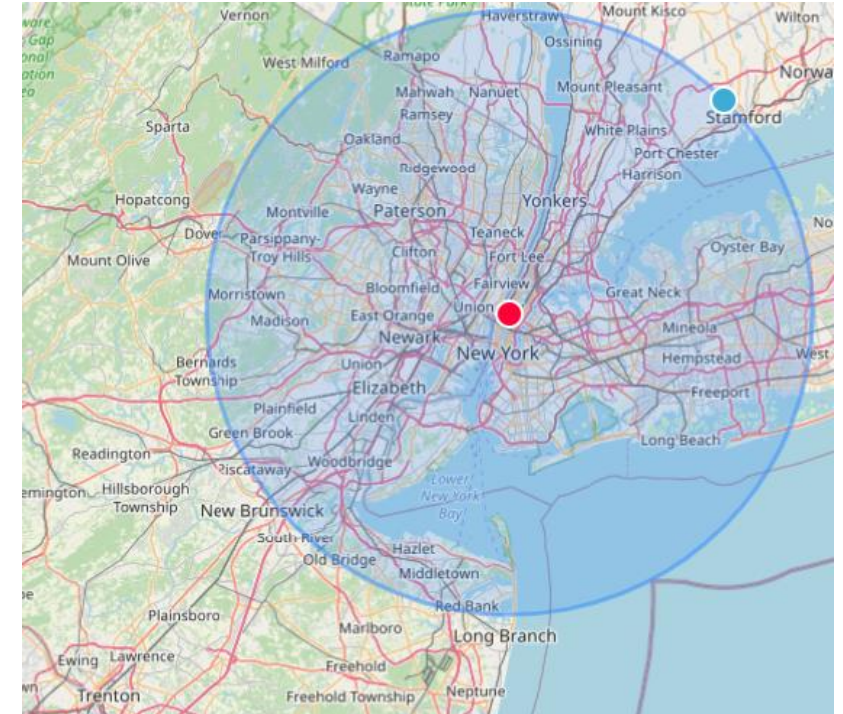
Tax Credit Amounts

► Legacy Film Tax Credit Applications

- 35% for qualifying labor expenses
- 35% for expenses incurred for goods and services used **outside** the 30-mile radius of Columbus Circle, NYC.
- 30% for expenses incurred for goods and services used **inside** the 30-mile radius of Columbus Circle, NYC.

► Film-lease Production Company and Studio Partner Project Applications

- 40% for qualified labor expenses (statewide)
- 40% for expenses incurred for goods and services used **outside** the 30-mile radius of Columbus Circle NYC
- 35% (FLPC) 40% (Studio Partners) for expenses incurred for goods and services used **inside** the 30-mile radius of Columbus Circle, NYC.



Film-Lease Production Company (FLPC)

- ▶ Separate allocation of **\$150MM** annually & separate project queue.
- ▶ Must commit to lease or occupy a production space in a designated NJ Film-lease Partner Facility.
- ▶ If facility has a TCO: Production must shoot 50% of shoot days in NJ and 1) shoot at least 50% of the NJ principal photography shoot days for the project at a FLPF or, 2) incur 33% of the qualified film production expenses for goods and services used at the FLPF.
- ▶ If facility does not have TCO: the film-lease production company must have a lease to **occupy at least 36,000 square feet for no less than 3 years** to apply for benefits prior to the facility being operational.

- ▶ Each Film-Lease Production Company is able to capture more above-the-line (ATL) wages and salary as a qualified expenses depending on the size of the project:

Qualified Expenses	Eligible ATL Wage Cap
< \$50 million	\$15 million
> \$50 million	\$60 million

ATL (above the line) refers to the positions responsible for the creative development, production, and/or direction of the film.

Refresher – Film-Lease Production Company (FLPC)

A FLPC is a production company who leases space at a New Jersey Film-lease Partner Facility (FLPF).

Prior to the FLPF obtaining a Temporary Certificate of Occupancy at its facility, a FLPC who leases no less than 36,000 sqft from the FLPF and commits to occupy the facility for at least 3 years, can apply for tax credit awards prior to the FLPF being operational.

Failure to meet these occupancy obligations may result in the recapture of issued tax credits and/or the reduction of any initial approval of tax credits not yet certified to.

Studio Partner

- ▶ Separate allocation of **\$150MM** annually, separate project queue
- ▶ Must commit to build, lease, or operate a production facility at least **250,000 SF** or more for a period of at least **10 years**.
- ▶ Studio Partners must first apply to be designated as a Studio partner, then submit tax credit applications under that designation for each project.
- ▶ Only **3** entities can be designated a Studio Partner under the program.
- ▶ Depending on project size, Studio Partner projects can include, as qualified spend, certain amounts of ATL wage and salary payments and other compensation over the \$750k cap. These “excess benefits” may be subject to recapture.

- ▶ Projects that are feature films, who incur at least **\$125MM** in qualified spend can include as qualified spend:

1. Excess ATL wage and salary paid to highly paid individuals,
2. Amounts for script costs
3. Amounts paid, including advances, for deferred compensation

Include up to a maximum of \$72MM

- ▶ Other projects, who incur **\$25MM or more** in qualified spend can include as qualified spend:

1. Excess ATL wage and salary paid to highly paid individuals,

Include up to a maximum of \$72MM

- ▶ Other projects, who incur **less than \$25MM** in qualified spend can include as qualified spend:

1. Excess ATL wage and salary paid to highly paid individuals,

Include up to a maximum of \$18MM

Refresher – Studio Partner

Once designated, a studio partner is required to meet several approval conditions to maintain their designation. These conditions include obtaining a Temporary Certificate of Occupancy for their production facility within 36-months. Once the facility is operational, the studio partner must maintain the facility for at least 10-years. Studio Partners can apply for tax credits prior to the facility being operational.

Failure to meet these requirements may result in the designation being revoked and potential recapture of already issued tax credits and/or the reduction of any tax credit initial approvals received and not yet certified.

*Any amounts recaptured or reduced would be the
“excess benefit amounts” only*

Please Note

For the remainder of the presentation, please note the following:

Non-highlighted text indicates areas where the NJEDA has used the rules to add clarity to the legislation. Policy decisions will be marked with: **POLICY:**

Highlighted text is written into law which NJEDA does not have discretion to change.

New or updated policy decisions will be in **GREEN AND BOLD** text when embedded with provisions written into law.

New: Hiring Bonus (4%)

P.L.2025, c.81 amended the bonuses available for film and digital media projects. The new law removed the 2-tiered diversity bonus and replaced it with a new flat 4% hiring bonus. The Authority is now proposing a 25% minimum hiring goal for applicants to be initially approved for the bonus.

POLICY:

To be eligible for the 4% hiring bonus, the Authority is proposing that the application include an executed hiring plan template. The plan must outline the applicant’s intention to hire not less than 25% of the total employees working in New Jersey, who are residents of:

- An economically disadvantaged area,
- A distressed municipality; or,
- Land owned by the federal government prior to 2006

Additionally, the hiring plan must indicate whether the applicant intends to participate, or has participated, in training, education, and recruitment programs that are organized in cooperation with State colleges and universities, labor organizations, and the motion picture industry, and are designed to promote and encourage the training and hiring of NJ residents of an area listed above.

POLICY: NEW DEFINITION: “DISADVANTAGED AREA”

“Economically disadvantage area” means a New Jersey municipality that contains a Federal population census tract that was eligible to be designated as a qualified opportunity zone pursuant to 26 U.S.C. § 1400Z-1

DISTRESSED MUNICIPALITIES & DISADVANTAGED AREAS: (list not complete)

ASBURY PARK	BRIDGETON	FREEHOLD BORO	NEPTUNE TOWNSHIP	SOMERS POINT
ATLANTIC CITY	BURLINGTON CITY	GARFIELD	NEWARK	SOUTH HACKENSACK TWP
BAYONNE	CAMDEN	GLASSBORO	NEW BRUNSWICK	SOUTH RIVER BOROUGH
BELLEVILLE	CARNEYS POINT TWP	GLOUCESTER CITY	NORTH BERGEN	SUSSEX BOROUGH
BERKELEY TOWNSHIP	CARTERET	GLOUCESTER TWP	NORTH PLAINFIELD BORO	TETERBORO
BLOOMFIELD	CLIFFSIDE PARK BORO	HACKENSACK	OLD BRIDGE	TRENTON
BOUND BROOK BORO	CLIFTON	HAMILTON (MERCER)	ORANGE TOWNSHIP	UNION CITY
BRICK	DEPTFORD TOWNSHIP	HARRISON	PALMYRA BOROUGH	VINELAND
CARTERET	DOVER	HILLSIDE TWP	PASSAIC	WEEHAWKEN
EAST ORANGE	EGG HARBOR CITY	IRVINGTON TOWNSHIP	PATERSON	WEST NEW YORK
EGG HARBOR TWP	ELIZABETH	JAMESBURG	PEMBERTON TOWNSHIP	W. WILDWOOD
ENGLEWOOD	FAIRVIEW	JERSEY CITY	PENNS GROVE BOROUGH	WHARTON
FLEMINGTON	FREEHOLD BOROUGH	KEARNY	PENNSAUKEN TOWNSHIP	WILDWOOD
LONG BRANCH	LINDEN	LAKEWOOD TOWNSHIP	PERTH AMBOY	WILLINGBORO
LINDENWOLD	LODI BOROUGH	LOWER TWP	PHILLIPSBURG	WINSLOW TOWNSHIP
MANCHESTER TWP	MILLVILLE	MONROE	PINE HILL BOROUGH	WOODBIDGE TWP
MONTCLAIR	MOUNT HOLLY	NEPTUNE CITY	PLAINFIELD	WOODBURY
PLEASANTVILLE	PROSPECT PARK BORO	RAHWAY	RED BANK	
RIVERSIDE TWP	ROSELLE BOROUGH	SALEM CITY	SECAUCUS	

NEW: Promote NJ Bonus (4%)

P.L.2025, c.81 amended the bonuses available for film and digital media projects. The new law added a 4% bonus for Studio Partners and Film-lease Production Companies who meet at least four of the following criteria:

”...a. the application is accompanied by a plan outlining specific goals to promote or invest in New Jersey, which plan shall include at least four of the following criteria:

(1) the creation of a video at least three minutes in length of publicly accessible locations in New Jersey used for the film, with commentary on how and why each location was chosen, published on the Internet website promoting the film or in another form and manner approved by the authority. To receive credit for this promotional criterion, an taxpayer approved applicant shall provide a list of locations in New Jersey used for the film and relevant footage for use without restriction by the authority and any State entity for promotional purposes;

(2) the creation of five public social media posts including commentary on positive experiences at publicly accessible New Jersey locations or positive experiences filming in the State. The social media posts shall originate from an official account of the taxpayer approved applicant, the film, the director of the film, a leading actor or actress in the film or any actor or actress in the main cast, or as otherwise permitted by the authority. To receive credit for this promotional criterion, the taxpayer approved applicant shall provide the Internet website or location on which the post is publicly visible for use by the authority and any other State entity for promotional purposes:...”

Promote NJ Bonus (4%) (Cont...)

“(3) the placement of a New Jersey promotional logo provided by the authority or the Commission for a two-second exposure, not displayed over content or on a shared card, and displayed before the below-the-line crew crawl and after contractual credit placement obligations. To receive the credit for this promotional criterion, the approved applicant shall provide a clip of the portion of the film displaying the New Jersey promotional logo;

(4) the film is set, at least in part*, in New Jersey, and the State is referenced in the film. To receive credit for this promotional criterion, the approved applicant shall provide a clip of the portion of the film evidencing that the film is set, at least in part*, in New Jersey and that New Jersey is referenced in the film;

(5) support for a workforce development program established by the taxpayer approved applicant, with a college, including but not limited to a community college, an entity with an apprentice program, or a university in this State, which program includes direct training or employment opportunities on the film for residents of this State. To receive credit for this promotional criterion, a document evidencing the agreement between the approved applicant and the other entity demonstrating the establishment and support for a workforce development program;

(6) a film industry recruiting program established by the taxpayer approved applicant providing paid internships or entry-level employment opportunities in film crew positions for State residents of an economically disadvantaged area in the State, a distressed municipality as that term is defined in section 55 of P.L.2020, c.156 (C.34:1B-323), or land owned by the federal government on or before December 31, 2005. To receive credit for this promotional criterion, the approved applicant must demonstrate its efforts to advertise and promote paid internships or entry level employment opportunities in the designated areas;...”

* “in part” means any amount of screen time*

Promote NJ Bonus (4%) (Cont...)

“...(7) the taxpayer approved applicant engages incurs qualified film production expenses from at least five vendors authorized to do business in New Jersey that employ at least one full-time employee at a physical location of the vendor in an economically disadvantaged area in the State, a distressed municipality as that term is defined in section 55 of P.L.2020, c.156 (C.34:1B-323), or on land owned by the federal government on or before December 31, 2005. To receive credit for this promotional criterion, the approved applicant must provide a certification from each vendor; and

(8) any alternative criteria as the authority shall provide pursuant to rules and regulations adopted by the authority; and

b. the director and the authority have verified that the taxpayer approved applicant met the goals outlined in the plan submitted pursuant to paragraph (1) of this subsection”

POLICY:

If the approved applicant is an unrelated entity to a studio partner designee, for programs already established by the designated studio partner entity to satisfy the requirements of the criteria in (5) or (6), on behalf of the approved applicant, the Authority may require certain financial contributions from the unrelated entity to the studio partner entity for the cost of the program and may establish requirements for how long a program needs to be actively supported by the studio partner to meet the criteria.

The “Promote New Jersey” bonus is only available to applications submitted by Studio Partners and FLPCs. This bonus shall only be applied to qualified film production expense incurred in an applicant’s fiscal year that commenced on or after July 1, 2025.

New Definitions continued

POLICY: NEW DEFINITION – “REASONS OUTSIDE THE CONTROL”

- “Reasons outside the control” means any unforeseeable event related to the production facility beyond the approved applicant’s control and without its fault or negligence for which the approved applicant is using commercially reasonable efforts, with all due diligence, to proceed with its obligations under the program and the approved applicant has made commercially reasonable efforts to prevent, avoid, mitigate, and overcome the event.

New Qualified Film Production Expenses

The new legislation, P.L. 2025, c.81, allows certain new expenses to be considered a qualified film production expense for Studio Partners and FLPC who have at least a 3-year lease from a FLPF. The Authority is proposing several new defined terms and language to administer this new provision.

From P.L. 2025, c.81, in the definition of “qualified film production expense”:

“For a New Jersey studio partner or New Jersey film-lease production company that enters into a lease to occupy a New Jersey film-lease partner facility for at least three years, “qualified film production expenses” includes the following expenses incurred in the production of the film, which expenses shall be included in a percentage proportional to the percentage of principal photography shoot days in the State: **total production insurance premiums** paid to insurance companies doing business in New Jersey, which premiums shall exclude payments for errors and omissions insurance; **total producer fees**; and **total rights fees**. However, cumulative expenses for production insurance premiums, producer fees, and rights fees shall not exceed seven and one-half percent of “qualified film production expenses” for any New Jersey studio partner or New Jersey film-lease production company.”

New Definitions

POLICY: NEW DEFINITION – “OUT-OF-STATE PRODUCER FEES”

- “Out-of-State Producer fees” means wages and salaries paid to individuals who are listed in the credits for the film with a title that includes “producer” and payments made to a vendor that provides production services. Payments made to a loan out company, which must comply with N.J.A.C. 19:31T-1.3(c), shall also be included. Out-of-State producer fees do not include payment made to individuals including line producers, or individuals involved in specific department responsibilities, or to vendors who provide production services for a specific geographic jurisdiction.

POLICY: NEW DEFINITION – “SCRIPT COSTS”

- “Script costs” means expenses incurred ~~inside or outside the State of New Jersey~~ for the direct costs of labor for writing a script and associated intellectual property rights. Payments made to a loan out company, which must comply with N.J.A.C. 19:31T-1.39c(3), shall be included. Script costs shall not include expenses for other intellectual property rights, or any expenses incurred outside of the State of New Jersey for facilities or materials.

New Qualified Film Production Expenses

- To implement these new provisions, the Authority proposes the following rule text for the definition of “Qualified Film Production Expenses”:

“... "Qualified film production expenses" means:

a. an expense incurred in New Jersey: after July 1, 2018, for the production of a film, including pre-production costs, and post-production costs incurred in New Jersey and for completed applications submitted on or after January 1, 2026, until film completion, except that deferred compensation may be incurred after film completion. "Qualified film production expenses" shall include, but not be limited to: the wages and salaries of individuals employed in the production of a film on which the tax imposed pursuant to N.J.S.A. 54A:1-1 et seq., has been paid or is due, and any wages and salaries of individuals employed in the production of a film that are not subject to tax pursuant to the New Jersey Gross Income Tax Act, N.J.S.A. 54A:1-1 et seq., due to the provisions of a reciprocity agreement with another state; and the costs for tangible personal property used and services performed, directly and exclusively in the production of a film, such as expenditures for film production facilities, props, makeup, wardrobe, film processing, camera, sound recording, set construction, lighting, shooting, editing, and meals. ...”

New Qualified Film Production Expenses (cont.)

“... b. Notwithstanding paragraphs a. and d. of this definition, for completed applications submitted after June 30, 2025, and for expenses incurred after June 30, 2025, for a New Jersey studio partner or New Jersey film-lease production company that enters into a lease to occupy a New Jersey film-lease partner facility for at least three years, “qualified film production expenses” includes the following expenses incurred ~~within or outside of New Jersey~~ in the production of the film, which expenses shall be included in a percentage proportional to the percentage of principal photography shoot days in the State: total production insurance premiums paid to insurance companies registered to do business in New Jersey, which premiums shall exclude payments for errors and omissions insurance; total out-of-state producer fees; and total intellectual property rights fees. For the purposes of this paragraph b., intellectual property rights include life, derivative, book, and music rights, but exclude intellectual property rights associated with script costs. However, cumulative expenses ~~within or outside of New Jersey~~ for total production insurance premiums, total out-of-state producer fees, and total intellectual property rights fees shall not exceed seven and one-half percent of “qualified film production expenses” for any New Jersey studio partner or New Jersey film-lease production company...”

New Qualified Film Production Expenses (cont.)

“... c. Notwithstanding paragraphs a. and d. of this definition, for completed applications after June 30, 2025, and for expenses incurred after June 30, 2025, For a New Jersey studio partner or New Jersey film-lease production company that enters into a lease to occupy a New Jersey film-lease partner facility for at least three years, “qualified film production expenses” includes: the total script costs of any script written within New Jersey; or the product of the total script costs of any script written outside New Jersey and the percentage of the principal photography shoot days in New Jersey relative to the total principal photography shoot days for the film. Notwithstanding the foregoing, for any original application approved by the authority on or after January 1, 2028 for a New Jersey studio partner or New Jersey film-lease production company that enters into a lease to occupy a New Jersey film-lease partner facility for at least three years, “qualified film production expenses” shall include the total script costs of any script written within New Jersey; or the product of the total script costs of any script written outside New Jersey and the percentage of the principal photography shoot days in this State relative to the total principal photography shoot days for the film, provided that the ~~taxpayer~~ approved applicant satisfies the requirements set forth at N.J.A.C. 19:31T-1.7(c)8. ...”

New Qualified Film Production Expenses (cont.)

“... d. Payments made to a loan out company or to an independent contractor shall not be deemed a "qualified film production expense" unless the payments are made in connection with a trade, profession, or occupation [carried out] performed in this State or for the rendition of personal services performed in this State and the approved applicant has made the withholding required pursuant to N.J.S.A. 54:10A-5.39b.g and 54A:4-12b.h and N.J.A.C. 19:31T-1.3(c). As of July 6, 2023, the effective date of P.L. 2023, c. 97, payment made to a homeowner, who is otherwise not a vendor authorized to do business in New Jersey, for the use of a personal residence for filming shall not be deemed a "qualified film production expense" unless the approved applicant has made the withholding required pursuant to N.J.S.A. 54:10A-5.39b.g and 54A:4-12b.h and N.J.A.C. 19:31T-1.3(c). For the purposes of this definition, wages and salaries of individuals employed in the production of a film shall include deferred compensation, including advances on deferred compensation, incurred by a studio partners, provided the studio partner files a supplemental report as set forth at N.J.A.C. 19:31T-1.7(g)....”

New Qualified Film Production Expenses (cont.)

“... "Qualified film production expenses" shall not include: costs for intangible personal property incurred after February 26, 2024; expenses incurred in marketing or advertising a film; expenses for a story, script, or scenario to be used for a film, except that qualified film production expenses may include script costs, including the cost of script purchase, for a New Jersey studio partner or New Jersey film-lease production company; reality show, game show, and competition show prizes or awards; any costs included in an another program application submitted to the Authority; and payment in excess of \$750,000 to a highly compensated individual for wages or salaries or other compensation for writers, directors, including music directors, producers, and performers, other than background actors with no scripted lines;, except as follows,

1. For a studio partner that:
 - a. incurs less than \$25,000,000 in qualified film production expenses in the State, which shall be determined by including the additional amount provided in this paragraph, in excess of amounts paid to highly compensated individuals, an additional amount, not to exceed \$18,000,000, of the wages or salaries or other compensation for writers, directors, including music directors, producers, and performers, other than background actors with no scripted lines, shall constitute qualified film production expenses;...”

New Qualified Film Production Expenses (cont.)

“... b. For a studio partner that incurs \$25,000,000 or more in qualified film production expenses in the State, which shall be determined by including the additional amount provided in this paragraph, in excess of amounts paid to highly compensated individuals, an additional amount, not to exceed \$72,000,000, of the wages or salaries or other compensation for writers, directors, including music directors, producers, and performers, other than background actors with no scripted lines, shall constitute qualified film production expenses;

c. **after June 30, 2025**, incurs \$125,000,000 or more in qualified film production expenses in the State, which shall be determined by including the additional amount provided in this paragraph, for the production of a film that is a feature film, in excess of the amounts paid to highly compensated individuals, amounts paid for script costs, amounts paid or incurred for deferred compensation, including advances on deferred compensation, an additional amount, not to exceed \$72,000,000, of the wages and salaries or other compensation for writers, directors, including music directors, producers, and performers, other than background actors with no scripted lines, shall constitute qualified film production expenses. ... ”

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