

MOTION PICTURE • TELEVISION • RADIO PRODUCERS ONLY (L109/L309)
SUPPLEMENTAL FORM

Renewal Year _____

(L109/L309) TAX WORKSHEET FOR MOTION PICTURE, TELEVISION / RADIO PRODUCERS ONLY

1:	Enter the Basis for Tax for this business here and in Col. D of the Business Tax Renewal Form. For this business classification, the basis for tax is based upon certain gross costs of production and other associated activities in the City of Los Angeles. Gross costs of production include, but are not limited to, the cost of:	
	<ul style="list-style-type: none"> ■ Producing motion pictures or photoplays, whether using actors or animated characters; ■ Developing of screen play; ■ Photographing or taping said picture; ■ Cutting, scoring, editing and final preparation. 	
	In addition to the above costs, income from the following activities is included in the basis for tax when performed by the producer:	
	<ul style="list-style-type: none"> ■ Lending by the producer of the services of contract players to other producers; ■ Furnishing of studio facilities to other producers, where the facilities include, in addition to the physical equipment, the services of technicians, (cameramen, soundmen, electricians, carpenters, decorators, etc.). 	
2:	Subtract \$5,000,000 from Line 1 and enter the amount here. If the amount on Line 1 is less than \$5,000,000, enter \$0.00 on Line 2 .	
3:	Tax Rate Amount for L109/309.	1.30
4:	Round up the amount on Line 2 to the next highest \$1,000 then multiply that amount by the tax rate on Line 3 . Example: Gross cost of production (Basis for Tax) of \$5,100,900 would be calculated as: \$5,100,900 rounded up to \$5,101,000 minus \$5,000,000 = \$101,000. Calculate as 101 X 1.30 (tax rate per \$1,000) = \$131.30	
5:	If Line 2 is zero (0), then enter 0 here. If Line 4 is greater than \$9,100 enter \$9,100 here otherwise, enter the amount from Line 4 here.	
6:	If this business activity was new in the prior year, enter the amount on Line 5 here. If this business activity was not new in the prior year, enter \$0.00 in this box.	
7:	Minimum Tax <ul style="list-style-type: none"> ■ If your business is located in the City enter \$145.00 here. ■ If your business is outside the City and your gross cost of production is over \$5,000,000 then enter \$145.00 here. ■ The minimum tax is prorated for an out of City motion picture production company with gross cost of production under \$5,000,000. If your business is located outside the City and your gross cost of production is \$5,000,000 or less then take Line 1 and round up to the next highest \$1,000 and multiply the result by .029. Enter the result here. 	
8:	Add Line 5 , Line 6 , and Line 7 and enter the total amount here and in Col. H of the Business Tax Renewal Form adjacent to Fund Class Code L109/309.	