

Film, Television and Entertainment Rebate Fund

The **District of Columbia Film, Television and Entertainment Rebate Fund** ("Rebate Fund") is administered by the Office of Cable Television, Film, Music and Entertainment (OCTFME) subject to the District of Columbia Film Television and Entertainment Fund Act of 2016 [D.C. Law 2-1204.11 \(L2-1204.11\)](#). The goal of the DC Film, Television and Entertainment Rebate Fund is to encourage the use of the District of Columbia as a production location for film, television, live events, interactive, and digital video content; support the development of media industry infrastructure projects; and incentivize the hiring of District residents as cast and crew.

Subject to the availability of funds, the Rebate Fund may provide to an eligible production company for the production of movies, television shows, or other video productions in the District, an incentive rebate of up to:

1. Up to 35% of the company's qualified production expenditures that are subject to taxation in the District;
2. Up to 21% of the company's qualified production expenditures spent in the District of Columbia with District of Columbia registered vendors, cast, or crew; but not subject to taxation in the District;
3. Up to 30% of the company's qualified personnel expenditures that are subject to taxation in the District (resident cast and crew);
4. Up to 10% of the company's qualified personnel expenditures that are not subject to taxation in the District (non-resident cast and crew);
5. Up to 50% of the company's qualified job training expenditures; and
6. Up to 25% of the company's base infrastructure investment; provided the facility is primarily used for business functions related to media production or postproduction activity.

To qualify, an approved applicant must spend at least \$250,000 directly in the District of Columbia on qualified expenditures, file an application and enter into an incentive agreement with OCTFME, and not be delinquent in any tax obligation owed to the District of Columbia. You can find more detail about the program in the "incentive section" of our website [here](#).

Factors considered when evaluating an application include the production's potential to:

- Create jobs, job training opportunities, and apprenticeships for District residents including District youth
- Offer contracting and procurement opportunities for District businesses (certified business enterprises)
- Promote the District as a tourist destination
- Encourage economic development and neighborhood revitalization
- Attract private investment for the production of qualified productions or infrastructure investments