



FY26 Quick Rebate Reference Guide

Oklahoma Film + Music Office

As of July 1, 2025



OKLAHOMA
Film + Music
okfilmmusic.org

Program Overview

20% base on goods and services, up to 30% with uplifts:

3% Rural County Uplift

- 25% filmed on location in a county, less than 250,000 people
- For your days to count as being filmed in a rural county, you must be filming on location, not on a soundstage.

2% Small Municipality Uplift

- 25% filmed on location in a small municipality, less than 25,000 people
- For your days to count as filmed in a small municipality, you must be filming on location, not on a soundstage.

5% Soundstage Uplift

- 25% filmed at a certified soundstage facility
- 3% of direct expenditures must be spent at the soundstage in addition to meeting the minimum filming percentage threshold.

5% Multi-Film Deal Uplift

- The MFD is three or more films filmed within three years by the same production entity (person or company), each film will receive the additional 5% uplift.
- Production must film at least 75% of principal photography for each project in this state.
- 5% of the total spend will be held back on the first and second project, and paid out upon completion of the third

2% / 5% TV Uplift

- 2% for a pilot or 5% for a season
- If a pilot is part of a multi-film deal, the project can qualify for the multi-film 5%, but cannot also receive the pilot 2%
- To qualify, 75% of the television series must be filmed in Oklahoma, or at least one principal photography day for pilots.

3% Post-Production Uplift

- If at least 3% of qualified expenditures spent on Oklahoma post-production

2% Music Uplift

- Qualified expenditures spent on Oklahoma music production, recording, mixing, composition, or licensing of Oklahoma music

Qualified Expenditures

Labor

Residents

- Oklahoma Resident Labor 30% base, regardless of qualified uplifts
- BTL - All BTL Oklahoma residents qualify at 30% and can be paid as a loan-out company or as an employee, via payroll.
- ATL - Oklahoma ATL residents qualify at 30% and can be paid as a loan-out company or as an employee, via payroll

Oklahoma Expatriates

- If a person meets the definition of an Oklahoma Expatriate (has previously resided in Oklahoma for at least one year, but does not currently reside in Oklahoma), then their wages are considered a qualified expense at the earned rebate amount (30%).

Non-Residents

- BTL - Non-resident BTL qualifies at a flat 20% and can be paid as a loan-out company or as an employee, via payroll.
- ATL - Non-resident ATL can qualify for the full qualified rebate percentage and can be paid as a loan-out company or as an employee, via payroll. All non-resident ATL wages are subject to the 25% ATL limitation.
 - Qualified non-resident ATL payments cannot exceed 25% of Total Qualified Spend.

Tax Withholding / Loan-outs

- All loan-out payments for services performed in Oklahoma are subject to income tax withholding at the highest statutory rate.
- Withholding must be:
 - Remitted by the production company or payroll service provider,
 - Allocated to the loan-out company's employee(s) for OK tax purposes.
- The loan-out company must be registered with the Oklahoma Secretary of State.

Contract Employees

- Contract employees (paid via 1099) do not qualify as a labor expense.

Apprentices

- To qualify, production shall utilize the services of apprentices, number of apprentices based on the amount of Oklahoma spend.

Fringes / Misc.

Per Diem

- Per Diem is qualified for all crew and should be grouped with the wages of the employee being paid per diem.

Housing

- **Housing is qualified for all crew**
Housing allowance - if paid as an allowance, housing is grouped with wages. If there are receipts from the crew member to show the exact amount spent on lodging, then the exact amount spent on lodging can be allocated to the lodging line item and the rest should be grouped with wages.
- **Hotel/Airbnb - If paid directly to the local hotel/Airbnb.**

Meal allowances are qualified for all crew.

- **Meal allowance - if paid as an allowance, these payments are grouped with wages**
- **Direct payments to a restaurant/caterer - If paid directly to a qualified business**

Box Rentals

- **Box rentals are qualified payments for Oklahoma residents and Oklahoma expatriates and should be grouped with wages.**
- **Box rentals for non-residents do not qualify as labor**

Taxes and Insurance

- **Employer-paid taxes (e.g. FICA, Medicare, and Unemployment Insurance), made on a specific employee's behalf by law are qualified expenses.**
- **The employer-paid portion of health insurance for an employee, if such insurance was paid to an Oklahoma-based insurance company or obtained through a licensed Oklahoma insurance broker, is a qualified expense.**

Union Fees

- **If it is a payroll-associated payment paid on a specific employee's behalf due to a collective labor bargaining agreement (e.g. union dues and union fringes) then it is a qualified expense.**

Payroll Processing Fee

- If the payroll company is an Oklahoma-based business, then the processing fee is a qualified expense.
- If the payroll company is based out-of-state, then the fee is not qualified.

Oklahoma-Based Businesses

- To be considered Oklahoma-based, a business entity must be registered and in good standing as a domestic entity with the Oklahoma Secretary of State and must file an Oklahoma income tax return. For the most part, any payments to an Oklahoma-based business will qualify.
- Oklahoma Vendor is a seller, renter or lessor of goods or services who charges Oklahoma sales tax under an Oklahoma Sales Tax Permit on taxable transactions and is either (1) Oklahoma-Based or (2) a foreign business entity with an active registration to do business in Oklahoma and an Oklahoma physical location for transacting business.

Pass-Through Services

- Certain pass-through services may qualify. For guidance, please contact the Oklahoma Film + Music Office.

Online Purchases

- If an online retailer has an in-state distribution center or Oklahoma-based location, then the online purchase does qualify.
 - For example, Amazon has a distribution center in Oklahoma, and online purchases from Amazon are a qualified expense.

Logo Requirements

- Projects to include "Filmed in Oklahoma using the Filmed in Oklahoma Act" and the Oklahoma Film + Music Office will provide the production with an approved logo to be displayed, for a period of at least five (5) seconds in the final credits.
- If the production does not contain credits, the Oklahoma Film + Music Office shall obtain commitment by the production company to provide equivalent value as determined by the Oklahoma Department of Commerce.

CPA Review

- **Final Applications for the program will be accompanied by a CPA's Report, prepared at the expense of the Applicant, attesting that the amounts in the Final Application are QPE that comply with these rules.**

Reports will be prepared by a CPA currently licensed by the State of Oklahoma and who is independent under the American Institute of certified Public Accountants' (AICPA)

Independence Rule. A CPA does not necessarily have to be Oklahoma-based in order to be licensed in Oklahoma. If the CPA firm is an Oklahoma-based business, then the payment for the review would be a qualified expense.



OKLAHOMA Commerce

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