



TEXAS EXPENDITURES WORKSHEET INSTRUCTIONS

Feature Films ★ Television ★ Reality TV ★ Commercials
Video Games ★ Visual Effects ★ Animation ★ XR

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OVERVIEW

These instructions are to ensure proper formatting of the Expenditure Worksheets as part of an acceptable qualifying final documentation submission for the Texas Moving Image Industry Incentive Program audit review process. Follow these specific instructions carefully to avoid unnecessary delays in the review process and shorten the turnaround time it takes to determine your project's incentive payment.

EXPENDITURE WORKSHEETS

Expenditure Worksheets list the Texas expenditures that you are submitting for the audit. Applicants are responsible for creating Expenditure Worksheets, populated only with eligible Texas expenditures, for a project's payroll, vendor expenditures, petty cash and journal entries as well as lists of production cast, crew and locations. (See [Program Guidelines](#) for examples of acceptable expenditure backup.)

Expenditure Worksheets should not be confused with backup documentation or proof of payment required to verify eligible Texas expenses. Expenditure Worksheets that are incomplete or incorrectly formatted for the purposes of audit will cause the project to be removed from the audit queue and returned to the applicant.

Worksheet Requirements

- All worksheets must be in Excel format.
- Each Excel worksheet will have a Submitted Total.
- Backup documentation must be in the same order as the expenditures submitted on the worksheets.
- Include only required columns and rows on worksheets.
 - Do not include or hide ineligible expenditures or place filters on worksheets.
 - Format percentages and decimals to two places.
 - Use Excel formulas for sums and totals. Do not hard key amounts.
 - Do not use coloring.
 - Do not add hyperlinks.
- Imported worksheets from an accounting module or payroll report must be formatted according to TFC Worksheet Instructions.

Worksheets for all types of expenditure submissions will be addressed in these instructions, though you may not use them all for your particular submission.

QUESTIONS?

Please contact a TFC Incentives Team representative.

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THIRD-PARTY OR IN-HOUSE PAYROLL WORKSHEET

Use this worksheet to submit wages, taxes and fringes for cast and crew paid by a third-party payroll company or paid in-house. Format the Excel Third-Party Payroll Worksheet as indicated below. The information may be exported from the payroll register, production company software or created by the applicant.

The worksheet should contain columns as shown below:

Pay Period	Ref Number	Name (Last, First)	Position	DTR Form	Gross Wages	OASDI	MEDI	FUI	SUI	PH&W	Vac & Hol	Mileage	Kit Rental	Time Allocated*	Submitted Amount
9/1/2021	1291	Clothing, Jack	Wardrobe	Y	\$1,800.00	\$111.60	\$26.10	\$10.80	\$40.86	\$282.00	\$120.72	\$60.80	\$100.00	100%	\$2,552.88
9/1/2021	1291	Doe, John	PA	Y	\$400.00	\$24.80	\$5.80	\$2.40	\$9.08	\$32.00				50%	\$237.04
9/1/2021	1291	Prop, Jane	Art Director	Y	\$4,250.00	\$263.50	\$61.63	\$25.50	\$96.48	\$470.00		\$54.12	\$50.00	100%	\$5,271.23
9/15/2021	1306	Doe, John	PA		\$400.00	\$24.80	\$5.80	\$2.40	\$9.08	\$32.00		\$70.15		100%	\$544.23
9/15/2021	1306	Thomas, Michael	Grip	Y	\$2,700.00	\$167.40	\$39.15			\$216.00				90%	\$2,810.30
														SUBMITTED TOTAL	\$11,415.68

*Column used primarily by Digital Media (Animation, Video Game, VFX or XR) projects. Not all projects require a Time Allocation.

Sort the Third-Party Payroll Worksheet alphabetically by last name. If the payroll report provided by the Third-Party Payroll Company is not organized alphabetically, sort the Payroll Worksheet names as they appear on the report. If there are multiple payroll reports, sort names as they appear within individual report periods.

If there are multiple payroll reports or pay periods, the Payroll Worksheet should be sorted chronologically, oldest to newest, then as they appear within individual report periods. Film and television projects submitting payroll for run of show do not need to note a pay period.

Please leave a blank row on the Payroll Worksheet between each report or pay period. **Do not** subtotal individual pay periods on the worksheet.

Reference Number

Include a reference number column on the Payroll Worksheet before the employee name. The reference number may be the pay date from the payroll report, the check number or the person's last 4 digits of their Social Security number. Film, television and commercial projects submitting payroll for run of show do not need to note a reference number.

Declaration of Texas Residency (DTR) Form Confirmation

Only Texas residents with completed DTR forms are to be included on the worksheet. Confirm each individual has a completed DTR form by entering "Y" on the worksheet in the DTR Form column. If the individual appears more than once on the worksheet, note only the first occurrence with a "Y" in the column.

Employer Paid Taxes and Fringes

Applicable employer paid taxes and fringes including OASDI, MEDI, FUI, SUI, PH&W, Vac & Hol are eligible. All Fringes must be broken out and listed separately on both the payroll report and on the Payroll Worksheet.

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THIRD-PARTY OR IN-HOUSE PAYROLL WORKSHEET

Benefits Information

Applicable benefits paid through third-party vendors separate from payroll must be submitted on a separate Benefits Worksheet. Appropriate backup is required for benefits expenditures and these costs must be broken out per employee. Only employer-paid benefits for the employee are eligible. Benefits for spouses and dependents are not eligible and these amounts should not be submitted for the incentive.

Mileage, Kit Rental or Per Diem

Only applicable mileage, kit rental or per diem payments that have been paid through payroll can be included on the Payroll Worksheet. Include applicable columns to the worksheet to indicate each type of payment. If mileage, kit rental or per diem were not paid through payroll, submit these expenditures on the worksheet from where they have been paid.

Workers Compensation (W/C) & Handling Fees

If workers compensation is paid to a Texas insurance company or broker and the certificate of insurance/purchase is submitted with the documentation, a column for W/C may be included on the Payroll Worksheet.

Handling fees may only be submitted if paid to a Texas payroll company. If eligible, include a column for Handling Fees on the Payroll Worksheet (following "Kit Rental" column).

Time Allocation

If applicable for the project, include a "Time Allocated" column on the worksheet. Place this column before the "Submitted Amount" column. Format allocation as a percentage.

Submitted Amount

Each cell within the "Submitted Amount" column must be a formula for the sum of its row. The "SUBMITTED TOTAL" cell must be a formula for the sum of the "Submitted Amount" column.

INDEPENDENT CONTRACTORS PAYROLL WORKSHEET

Use this worksheet to submit wages paid to individual cast, crew, extras or individuals who worked traditional crew positions. Do not include vendor payments on this worksheet. Format the Excel Independent Contractors Payroll Worksheet as indicated below. The information may be exported from the payroll register, production company software or created by the applicant.

The worksheet should contain columns as shown below:

Pay Period / Invoice Date	Check Number	Name (Last, First)	Position	DTR Form	Gross Wages	Mileage	Kit Rental	Submitted Amount
9/1/2021	2511	Clothing, Jack	Wardrobe	Y	\$1,800.00	\$60.80	\$100.00	\$1,960.80
9/1/2021	2514	Doe, John	PA	Y	\$400.00	\$37.19		\$437.19
9/1/2021	2516	Lee, Kris	Director	Y	\$12,000.00			\$12,000.00
9/1/2021	2519	Prop, Jane	Art Director	Y	\$4,250.00	\$54.12	\$50.00	\$4,354.12
9/1/2021	2539	Thomas, Michael	Grip	Y	\$2,700.00			\$2,700.00
9/1/2021	2541	Thomas, Michael	Grip		\$1,600.00			\$1,600.00
9/1/2021	2524	Waters, Jess	Craft Services	Y	\$1,200.00	\$20.18	\$200.00	\$1,420.18
							SUBMITTED TOTAL	\$24,472.29

Sort the Independent Contractors Payroll Worksheet alphabetically by last name.

Declaration of Texas Residency (DTR) Form Confirmation

Only Texas residents with completed Declaration of Texas Residency (DTR) forms are to be included on the worksheet. Confirm each individual has a completed DTR form by entering "Y" on the worksheet in the DTR Form column. If the individual appears more than once on a worksheet, only the first occurrence should be noted with a "Y" in the column.

Mileage, Kit Rental or Per Diem

Applicable mileage, kit rental or per diem payments may be included on the Independent Contractors Payroll Worksheet if they are being paid from the same invoice as the labor. Add columns on the worksheet to indicate each type of payment. Otherwise submit these expenditures on the worksheet from where they have been paid.

Independent Contractors Payroll Worksheet entry totals must reflect only the eligible spend amounts from invoices. Ineligible spend from an invoice or receipt should not be included in the amount entered on the worksheet.

Submitted Amount

Each cell within the "Submitted Amount" column must be a formula for the sum of its row. The "SUBMITTED TOTAL" cell must be a formula for the sum of the "Submitted Amount" column.

VENDOR WORKSHEET

Format the Excel Vendor Worksheet as indicated below. The information may be exported from the production company software or created by the applicant.

The worksheet should contain columns as shown below:

Pay Date	Check Number	Invoice Number	Vendor Name	Description	Notes	Submitted Amount
8/25/2021			ABC Diner	Working Meal	Tip Removed	\$26.32
8/27/2021	2512	257345	Acme Camera	Camera Rental		\$15,600.00
8/20/2021		JWSFKG	American Airlines	Air Fare		\$687.60
8/28/2021			Everything Grocery	Craft Services		\$215.00
8/28/2021			Eats Restaurant	Working Meal	Tip Removed	25.31
8/28/2021	2510		Household, Susie	Location Fee		\$500.00
8/30/2021		785223	In Town Hotel	Hotel		\$747.00
8/25/2021		8Q634L	On The Go	Car Rental		\$162.00
8/20/2021		SWQGLK	Southwest Airlines	Air Fare		\$343.80
8/27/2021	2589	125222	XYZ Production Rentals	Grip/Electric Rentals		\$1,450.25
SUBMITTED TOTAL						\$19,757.28

Sort the Vendor Worksheet alphabetically by vendor name. Include the entire eligible amount of the invoice in one entry (row). **Do not** break out invoices by internal accounting codes or PO number.

The Vendor Worksheet must only include eligible spend from invoices or receipts from Texas vendors. Enter a brief explanation in the "Notes" column if submitting an amount different from the check amount or the invoice/receipt (i.e. Tips Removed).

Vendors Paid by Credit Card

Vendors paid by credit card may be included on the Vendor Worksheet. However, projects with significant amounts of credit card expenditures should submit a separate Credit Card Worksheet using the same instructions as the Vendor Worksheet. If credit cards were distributed like petty cash during production, the Petty Cash Worksheet instructions may be more applicable.

Petty Cash

Do not include petty cash advances or petty cash envelopes on the Vendor Worksheet. Create a separate Petty Cash Worksheet for these type of expenditures (see Petty Cash Worksheet).

Deposit Payments

Deposit payments may be included if:

- The deposit invoice shows that the deposit was nonrefundable.
- The vendor invoice shows that the deposit was applied to the invoice.
- The vendor invoice included a credit invoice.

Backup Documentation

Organize required backup documentation including invoice and proof of payment in the same order as the Vendor Worksheet entries to which it corresponds.

Submitted Amount

The "SUBMITTED TOTAL" cell must be a formula for the sum of the "Submitted Amount" column.

PETTY CASH WORKSHEET

Format the Excel Petty Cash Worksheet as indicated below. The information may be exported from the production company software or created by the applicant.

The worksheet should contain columns as shown below:

Envelope Number	Employee Name (Last, First)	Department	Notes	Submitted Amount
1	Clothing, Jack	Wardrobe		\$756.81
2	Clothing, Jack	Wardrobe	Original receipt (#12) invoice 1.	\$522.18
1	Doe, John	Production	Removed tip (#14).	\$256.02
1	Prop, Jane	Art Director		\$915.20
SUBMITTED TOTAL				\$2,450.21

The Petty Cash Worksheet must only include eligible payments to Texas vendors.

Sort the Petty Cash Worksheet alphabetically by employee last name. If an employee has more than one envelope, sort the envelopes in numerical order. Expenditures listed on the Petty Cash Worksheet may be listed by petty cash envelope total or by individual receipt total.

Credit Cards Handled Like Petty Cash

Credit Card expenses handled like petty cash may be included on the Petty Cash Worksheet. However, projects with significant amounts of credit card envelope expenditures should submit a separate Credit Card Worksheet using the same instructions as the Petty Cash Worksheet.

Backup Documentation

Required petty cash envelopes with receipt backup documentation must be organized in the same order as the Petty Cash Worksheet entries to which they correspond.

Eligible Spend

The Petty Cash Worksheet must only include eligible spend from receipts. Enter a brief explanation in the "Notes" column if submitting an amount different from the receipt or envelope amount.

Returns

Petty cash envelopes with multiple returns must note the envelope number with the original receipt in the "Notes" column (see example above).

Submitted Amount

The "SUBMITTED TOTAL" cell must be a formula for the sum of the "Submitted Amount" column.

JOURNAL ENTRIES WORKSHEET

If your project recorded expenses via journal entry, format the Excel Journal Entry Worksheet as indicated below. The information may be exported from the production company software or created by the applicant.

The worksheet should contain columns as shown below:

Journal Entry Number	Vendor Name	Description	Notes	Submitted Amount
1	ABC Diner	Working Meal	Tip Removed	\$26.32
2	Acme Camera	Camera Rental		\$15,600.00
3	American Airlines	Air Fare		\$687.60
4	Everything Grocery	Craft Services		\$215.00
5	Household, Susie	Location Fee		\$500.00
6	In Town Hotel	Hotel		\$747.00
7	On The Go	Car Rental		\$162.00
8	Southwest Airlines	Air Fare		\$343.80
JOURNAL ENTRIES TOTAL				\$18,281.72

The Journal Entry Worksheet must only include eligible payments to Texas vendors.

Sort the Journal Entry Worksheet by journal entry number.

Backup Documentation

Required journal entry backup documentation must be organized in the same order as the Journal Entry Worksheet entries to which they correspond.

Journal entries require documentation and proof of payment similar to Vendors/Accounts Payable.

Eligible Spend

The Journal Entry Worksheet must only include eligible spend. Enter a brief explanation in the "Notes" column if submitting an amount different from the line item entry and backup total.

Provide an explanation for all journal entry expenditures not paid for by the applicant in the "Notes" column of the Journal Entry Worksheet.

NOTE: Providing a transaction explanation does not guarantee eligibility of spend.

Submitted Amount

The "JOURNAL ENTRIES TOTAL" cell must be a formula for the sum of the "Submitted Amount" column.

CAST LIST AND CREW LIST

Format the Excel Cast List and Crew List as indicated below.

The worksheet should contain columns as shown below:

CREW LIST

	Name (Last, First)	Position	DTR Form	Notes
1	Clothing, Jack	Wardrobe Assistant	Y	
2	Doe, John	Production Assistant	Y	
3	Lee, Kris	Director	Y	
4	Prop, Jane	Art Director	N	Non TX
5	Thomas, Michael	Grip	Y	
6	Waters, Jess	Craft Services	Y	DBA Snacktime, Inc.
	Total Crew		6	
	Total TX Crew		5	

CAST LIST

	Name (Last, First)	Position	DTR Form	Notes
1	Adams, Joe	Dad	Y	
2	Doe, John	Son	Y	Minor DTR completed by parent James Doe
3	Jones, Julie	Store Owner	Y	
4	Public, Nicole	Extra	Y	
5	Smith, Olivia	Extra	N	Missing DTR
6	Turbo, Bo	Stunt Performer	Y	AKA "Crash"
	Total Cast		6	
	Total TX Cast		5	

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CAST LIST AND CREW LIST

Create a separate Cast List (including extras) and Crew List:

- Include Texas residents and non-residents paid for work in Texas.
- Organize the Cast List and Crew List alphabetically by Last Name.
- Use the Position column to list the full job name/title.
- If you have a valid DTR for the employee, mark the DTR column with "Y".
- If the DTR is invalid, missing or the employee is non-Texan, mark the DTR column with "N".
- Use the appropriate notation in the "Notes" column.

Use the "Notes" column to:

- List nicknames, stage names, or multiple names of individuals.
- List the business name of individuals paid as a loan-out corporation or under a company name.
- List the names of parent or guardians completing DTR forms on behalf of a minor.
- Note an individual as Non-Texas resident, using the space to enter "Non TX".
- Note if an individual is missing a DTR form, using the space to enter "Missing DTR".

For digital media (animation, video game and XR) projects:

- Include a fifth column, after the "Notes" column on the Cast List and Crew List.
- Name the column "Work Location".
- For each cast and crew person, list the city of the address where they worked in Texas.
- Format: "Sample City, Texas".

LIVE ACTION PRODUCTION LOCATION INFORMATION

In addition to the Production Location Information, projects are required to submit documentation such as final call sheets, production reports, a production schedule and/or a production calendar so that the Texas Film Commission can verify that 60% of production days occurred in Texas. If a project applied for the underutilized bonus incentive, this documentation is also used to verify that 25% of production days occurred in underutilized or economically distressed areas.

Format the Excel Production Location Information as indicated below.

The worksheet should contain columns as shown below:

Location Name	Street Number	Street Name	City	State	Zip Code	Production Date	Notes
EFG Studios	123	EFG Street	Anytown	TX	73300	01/01/2021	
XYZ Park	456	XYZ Street	Anytown	TX	73300	01/01/2021	Basecamp
Private Residence A	789	Residential Drive	Bigtown			01/01/2021	Non-TX (Canada)
EFG Studios	123	EFG Street	Anytown	TX	73300	01/02/2021	
Private Residence B	1011	Suburban Lane	Smalltown	CA	90000	01/03/2021	Non-TX

For live action film, television and commercial projects:

- List all locations where the project filmed, both in Texas and out of Texas.
- If the same location was used more than once, enter a separate line for each date the location was used.
- If more than one location was used on a single date, enter a separate line for each location used on that date.
- List locations chronologically.
- Format all dates as mm/dd/yyyy
- List any paid basecamps at a different address from the filming location on the Call Sheets and/or Production Reports.

Use the “Notes” column to:

- Note paid basecamps located at different addresses from filming location.
- Note any production days that occurred out of Texas.
- Note any non-Texas and international locations where the project filmed or where production work occurred.

DIGITAL MEDIA PRODUCTION LOCATION INFORMATION

In addition to the Production Location Information, projects are required to submit documentation such as a production schedule, milestone calendar and/or Gantt chart so that the Texas Film Commission can verify that 60% of production days occurred in Texas. If a project applies for the underutilized bonus incentive, this documentation is also used to verify that 25% of production days occurred in underutilized or economically distressed areas.

Format the Excel Production Location Information as indicated below.

The worksheet should contain columns as shown below:

Include the Project Name, Start of Production Date, Completion Date and Total Number of Production Days.

Project Name: Sample Game
Start of Production Date / Creation of Assets: 01/01/2021
Completion Date / Code Freeze: 09/30/2021
Total Number Production Days: 180

Location Name	Street Number	Street Name	City	State / Country	Zip Code	Production Date/Range	Number of Production Days	Notes
EFG Studios	123	Main Street	Anytown	TX	73300	01/01/2021 - 05/31/2021	100	EFG Studios moved to a new location on 06/01/2021.
EFG Studios	890	First Street	Anytown	TX	73300	06/01/2021 - 09/30/2021	80	
Jane Smith	100	Second Street	Anytown	TX	73300	02/01/2021 - 03/31/2021	40	Independent Contractor, worked from home address.
Michael Jones	200	Big Blvd	Anytown	CA	90000	02/01/2021 - 05/31/2021	80	Independent Contractor, worked from home address. Location outside of Texas.
XYZ Studios	1300	Third Street	Anytown	QC / Canada	HZZ 2YC	07/01/2021 - 09/30/2021	60	QC. Location outside of Texas.

For digital media projects including video games, animation, visual effects and extended reality:

- Any digital assets created for the project and the geographical location where that work was conducted must be tracked and included on the Production Location Worksheet. Whether the work was conducted by an employee, contractor hired for a traditional crew position or outsourced to a third party, all locations where work was conducted on or for your project must be reflected accordingly.
- List all locations where production work or digital asset creation was conducted, both in Texas and out of Texas and the calendar dates when that work occurred.
- If the same location was used for the entire production or for a range of dates, enter that date range in the "Production Date / Range" column.
- List locations chronologically to the best of your abilities.
- Format all dates as mm/dd/yyyy.
- Information from project management or tracking software (e.g. JIRA, Shotgun, Trello, Asana, Google Sheets) may be helpful in creating the Location Information. You may need to add a location in your software or program for each person or entity at the start of production for long-term tracking.

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DIGITAL MEDIA PRODUCTION LOCATION INFORMATION

Use the “Number of Production Days” column to:

- Note the total number of calendar working days at the location during the date range. Please do not calculate “Number of Production Days” based on total hours worked.
- If production was on hold for any amount of time at a specific location, create an additional row for that location and list the date range in which the hold occurred. Use the “Number of Production Days” column to note the total number of calendar days on hold at the location during the date range.

Use the “Notes” column to:

- Note any production days / asset creation that occurred out of Texas.
- Note contractors or other relevant location information.
- Note “On-Hold” if production was on hold at a specific location / date range.