



# MEDIA Compensation Claim

Form MEDIA-Comp  
V1 2/2020

Year  Production Certification Number   
 Production Name

## Part I. Production Company

Company name  FEIN   
 Mailing address   
 City  State  ZIP Code + 4   
 Name of agent or payroll service provider (if applicable)   
 Agent's FEIN

Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Production company representative

By signing this form, the production company, its affiliate, a hired production company or an agent of the production company signifies its intent to withhold a tax at a rate of 6.9% on the qualified portion of payments made to loan-out companies representing the compensation includable in the media production credit bases.

## Part II. Employee

Employee name  SSN   
 Mailing address   
 City  State  ZIP Code + 4

- Mark if you are an actor, director, producer, or writer.  
 Mark if you are a resident of Montana.

By checking the resident box above, I understand that I am declaring that I am domiciled in Montana or maintain a permanent place of abode within the state. I will file a resident Montana income tax return and shall be liable for Montana income tax calculated on my net income for the year.

- Mark if you are a student enrolled in a Montana university or college, and your work performed on the production will result in college credits.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Under penalties of false swearing, I declare that the information provided above is accurate and that I am an employee of the production company above, or I have been assigned to perform services for the production company above.

## Part III. Loan-Out Company

Company name  FEIN   
 Mailing address   
 City  State  ZIP Code + 4

- Mark the box if the individual identified in Part II is an employee of the loan-out company

Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Loan-out company representative

Under penalties of false swearing, I declare that the employee identified in this form has been assigned to perform services for the production company.

**Questions?** Call us at (406) 444-6900, or Montana Relay at 711 for hearing impaired.

# Form MEDIA-COMP Instructions

## Purpose of the Form

Form MEDIA-COMP must be completed when a production company intends to include compensation in its Montana media production credit bases. A copy of Form MEDIA-COMP must be provided by the production company when submitting costs for the Montana media production credit.

Compensation qualifying for the media credit must pertain to a production certified by the Montana Department of Commerce. It includes regular wages paid by the production company and the portion of any payment made by a production company, its affiliate, a hired production company, or an agent of the production company to a loan-out company for personal services subject to a 6.9% withholding tax.

**Who must complete this form?** Form MEDIA-COMP must be given by the production company, an affiliate, or its agent to its employees or employees of loan-out companies providing personal services in a state-certified production. The employees must return the completed form to their employer or employer's agent.

**What is a state-certified production?** A state-certified production is a media production certified by the Montana Department of Commerce as eligible to claim a media production credit. For more information about certification contact the [Montana Department of Commerce](#).

**When must a production company complete Form MEDIA-COMP?** A production company must complete Form MEDIA-COMP each year an employee of the production company, an affiliate, a hired production company or a loan-out company performs services in a Montana-certified production. If an employee performs services in several Montana certified productions, a Form MEDIA-COMP must be completed for each production.

A production company must obtain Form MEDIA COMP from a loan-out company for each calendar year the employee provides services in the state-certified production.

**Record Keeping.** The production company must keep Form MEDIA-COMP in its records and submit a copy of this form to the certified public accountant signing the production expenditure verification report. Another copy must be included with the substantiation documents required with its Montana media production credit application. Any media production credit claimed for compensation costs incurred in Montana not substantiated with Form MEDIA-COMP will be denied.

**Year.** This is the calendar year when compensation was paid out in relation to the state-certified production in Montana.

**Production Certification Number.** The production certification number is the number provided by the Department of Commerce upon certification of the production. If this number is not included on this form, the production company may not use this form for the verification of the media production credit.

## PART I. Production Company

The representative of the production company may be an agent or a payroll service provider. By signing this form, the production company shows its intent to include the compensation paid to the employee in the media production credit bases and withhold a tax at the rate of 6.9% on the compensation portion of its payments to the loan-out company.

A copy of this signed form must be provided to the loan-out company or its agent to confirm the intent of the production company to apply the loan-out company withholding.

## PART II. Employee

Employees of the production company or of a loan-out company rendering personal services in a state-certified production must complete this part.

**Actor, Director, Producer or Writer.** Mark the box if you are rendering services in the state-certified production as an actor, director, producer, or writer.

**Residency.** Mark the residency box if you are a resident of Montana on your first day of work on the state-certified production.

A resident of Montana is an individual who is domiciled in Montana and any other individual who maintains a permanent place of abode in Montana. Generally, obtaining a Montana driver's license, registering to vote in Montana, filing a Montana income tax return as a resident, or declaring to be domiciled in Montana to obtain services or privileges as a resident of Montana makes you a resident of Montana for tax purposes. A permanent place of abode can be a house, a trailer, a cabin or any other dwelling that has some characteristic of permanency.

A resident of Montana pays income tax in the state on their net worldwide income received while a resident.

**Student.** Mark this box if you are a student enrolled in a Montana college or university and your work on the production will result in college credits.

**Signature of the employee.** The employee must sign this form for it to be valid. If the residency box is marked, the employee acknowledges to be subject to income tax in Montana as a resident.

## Part III. Loan-Out Company

**Employee of the loan-out company.** Mark this box if the employee listed in Part II is an employee of the loan-out company.

Loan-out companies include any hired company producing or contributing elements of a state-certified production.

**Questions?** Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.