

**Claim for Refund and Irrevocable Election to Apply Credits Against Qualified Sales and Use Tax**

If you have been issued or assigned certified tax credits from the California Film Commission (CFC), you must complete this form to claim those credits against qualified sales and use taxes. Note that making this election will prohibit future application of these credits against your California franchise or income tax liability.

I hereby certify that I am a (check one):

- Qualified taxpayer with unused certified credits issued by the CFC
- Qualified taxpayer's affiliate that has been assigned unused certified credits according to subdivision (c)(1) of Revenue and Taxation Code section 23685

**SECTION I**

TAX CREDIT CERTIFICATE NO. (attach copy of Certified Form M, Tax Credit Certificate)	PRODUCTION TITLE
PRE-PRODUCTION START DATE	POST-PRODUCTION END DATE

TAX CREDIT ALLOCATION AMOUNT SHOWN ON TAX CREDIT CERTIFICATE FROM CFC

\$ .00

<b>Affiliates:</b> Enter the amount of the certified credit assigned to you by the qualified taxpayer from the above-referenced Tax Credit Certificate (attach copy of FTB 3541, California Motion Picture and Television Production Credit, showing the credit assignment).	\$ .00
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**SECTION II**

**Applicable Qualified Sales and Use Tax Paid during the Initial Refund Period Described in Revenue and Taxation Code section 6902.5(d)(1).**

If this is a claim for refund for qualified taxes paid during the initial refund period, enter:

- a. The amount of qualified sales and use tax you paid to the California Department of Tax and Fee Administration (CDTFA) during the initial refund period to which you elect to apply your unused certified credits. The initial refund period begins on the first day of the calendar quarter before the quarter during which pre-production began and ends on the due date you were required to file your most recent sales and use tax return with CDTFA. \$ .00
- b. The periods of the Sales and Use Tax return(s) related to your claim. The claimed tax to be refunded was included on returns filed for the period \_\_\_\_\_ to \_\_\_\_\_

**Applicable Qualified Sales and Use Tax Imposed for the Secondary Refund Period Described in Revenue and Taxation Code section 6902.5(e).**

If you have elected not to claim a refund for the initial refund period, or you claimed a refund for the initial period and you still have unused certified credits available, you may elect to apply your unused excess credits against qualified taxes imposed on you during the secondary refund period that you have paid to the CDTFA. The secondary refund period includes the five years following the end of the initial period.

If this is a claim for refund for the secondary refund period, enter:

- a. The amount of qualified tax imposed on you during the secondary refund period and paid to the CDTFA to which you elect to apply your unused excess credits. \$ .00
- c. The periods of the Sales and Use Tax return(s) related to your claim. The claimed tax to be refunded was included on returns filed for the period \_\_\_\_\_ to \_\_\_\_\_

**SECTION III**

If you have previously filed a claim for refund for sales and use tax based on the application of credits from the above referenced certificate, enter the claim periods and amounts ( <i>attach a separate schedule if needed</i> ).	<b>PRIOR CLAIM PERIOD (mm/dd/yy – mm/dd/yy)</b>	<b>AMOUNT PREVIOUSLY CLAIMED</b>
		\$ .00
		\$ .00
		\$ .00
		\$ .00
		\$ .00
		\$ .00

If you have claimed credits from the above referenced certificate against franchise and income tax, enter the tax year claimed and amount.	<b>INCOME TAX YEAR</b>	<b>CLAIMED AMOUNT</b>
		\$ .00
		\$ .00

Balance of your unused credits from the above referenced certificate: \$ .00

*Note:* Purchased credits attributable to an independent film may not be used to obtain a refund of sales and use taxes. No interest will be paid on any amount refunded or credited.

*By signing this form you are making a claim for refund of the amounts specified in Section II in accordance with article 1 of chapter 7 of the Sales and Use Tax Law. In addition, by signing this form you are irrevocably electing to apply the certified credits in Section II against qualified sales and use taxes.*

NAME OF QUALIFIED TAXPAYER	FOR ASSIGNED CREDITS, NAME OF QUALIFIED TAXPAYER'S AFFILIATE
SIGNATURE OF CLAIMANT	DATE SIGNED
PRINT NAME ( <i>name of person signing</i> )	TITLE
CLAIMANT'S SELLER'S PERMIT NO. OR CONSUMER USE TAX PERMIT NO.	CLAIMANT'S SOCIAL SECURITY NO. OR FEDERAL EMPLOYER IDENTIFICATION NO.
TELEPHONE NUMBER OF CONTACT PERSON (     )	EMAIL ADDRESS OF CONTACT PERSON