



STATE OF CALIFORNIA
Franchise Tax Board

11.14.17

Honorable John W. R. Moorlach
California State Senate
State Capitol, Room 2048
10th & I Street
Sacramento, CA 95814

Via Email and Mail

Dear Senator Moorlach:

Thank you for your October 19 letter to the Honorable Betty T. Yee regarding the allocation of the California Motion Picture and Television Production Credit. This program is administered by the California Film Commission (CFC) and not the Franchise Tax Board (FTB).

FTB either does not have or is not authorized to provide most of the information you seek. Revenue and Taxation Code section 19542 prohibits the FTB from disclosing confidential tax information. As such, FTB cannot provide the names of individuals or corporate taxpayers for every tax credit given, transferred, or sold. The only information FTB can provide is in response to your second question; i.e. tax credit claims since this program's inception total \$329,028,302.

The CFC developed the program's guidelines and the application procedures used to allocate the credits to qualified taxpayers. The rest of the information you seek should be available on their website: <http://film.ca.gov/tax-credit>.

Sincerely,

Executive Officer

cc: Hon. Betty T. Yee
Yvette M. Stowers