

Instructions for Form 8201A
Motion Picture Production Tax Credits
Annual Employee Report

Due September 1, 2022

Complete all informational lines at the top of the form, including name, address, city, state and ZIP code, and federal identification number.

In addition, please provide your total number of employees and your total payroll for the period of July 1, 2021 through June 30, 2022.

In the first column, please indicate if the employee is a full time employee, a part time employee or a seasonal employee.

In the space provided, or on a separate sheet(s), provide the following information for each employee: name, **full social security number**, date of hire, hourly wage as of July 1, 2022, the number of hours worked per week within the State of Rhode Island by the employee and the employee's state of residency.

In the last two columns, please indicate with either a yes or no, whether or not health insurance benefits and/or pension benefits are offered to the employee.

All information is required for all company employees. This list should not include actors/actresses, directors, producers, etc who may have worked on the motion production, but who were not employed by the company.

This form must be filed by September 1, annually.

This Annual Report is being sent as a guide. A fillable version can be found online. You may either complete the fillable version on-line, print it out and send it in; send the report as an Excel spreadsheet or a txt (csv) file (be sure to send in the file format) via CD-ROM or DVD; or you may send the file via secure ftp. In order to file via secure ftp, send an email to Tax.Credits@tax.ri.gov. You will then be sent an email containing the secure link.

Regardless of format, the report must contain all required information as shown on the Annual Report form.

A fillable version of this form is available online at: www.tax.ri.gov/taxforms/misc.php#reporting.

All Annual Reports, regardless of format, shall be submitted to Donna Dube by either:

mail: Rhode Island Division of Taxation
Forms, Credits & Incentives Section
One Capitol Hill
Providence, RI 02908
Attn: Donna Dube

or email: Tax.Credits@tax.ri.gov

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Pursuant to RIGL 44-31.2-6.1, all companies receiving Motion Picture Production Tax Credits under § 44-31.2 shall file an annual report with the tax administrator containing information on each employee as deemed necessary by the tax administrator.
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Important Definitions:

“**Health Insurance Benefits**” means any health insurance plan offered by the eligible company to its employees regardless of whether or not the employee takes advantage of the plan.

“**Retirement Benefits**” means any retirement plan offered by the eligible company to its employees regardless of whether or not the employee takes advantage of the plan. This could be in the form of a SEP, a SIMPLE, a 401K plan, a profit sharing plan, a defined benefit plan, a deferred compensation plan or any qualified employer plan.

NOTE: An employee who is required to complete a reasonable probationary period to be eligible for healthcare or retirement benefits is deemed to have “earned” those benefits from day one of their employment.