

Tennessee Entertainment Commission		
Schedule of Qualifying Expenditures		
<i>Category</i>	<i>Eligibility</i>	<i>Comments</i>
Session Musician Rates	Yes	Resident Labor only
Pension Plan & Health and Welfare	Yes	For Tennessee Resident labor only
Employer Taxes	No	
Local Hire Fringes	Yes	Fringes for Tennessee Resident for services performed in Tennessee, excluding the employer portion of any amounts paid to the government or governmental agency (e.g. FICA, FUTA, etc.)
Concert Master	Yes	Resident Labor
Composer	Yes	
Section Leader	Yes	
Conductor	Yes	
Cartage	Yes	
Instrument Rental	Yes	
Librarian	Yes	
Contractors	Yes	
Arrangers	Yes	Resident Labor
Copyists	Yes	
Underscore Musicians	Yes	
Star Vocalist	Yes	
Vocalists	Yes	
Music Editing	Yes	
Arrangers	Yes	
Engineer	Yes	
Assistant Engineer/Protocols op.	yes	
Studio Rental	Yes	TN Vendor
Stage Labor	Yes	Resident Labor
Recordist	Yes	Resident Labor
Stage Manager	Yes	Resident Labor
Assistants	Yes	Residents Labor
Hardware	Yes	TN Vendor
Catering	Yes	TN Vendor
Travel	Yes	Travel to/from/within the state of Tennessee, purchased through a Tennessee based vendor, company, or person subject to taxation in this State. Excludes private/charter flights.

Living	Yes	If related expenses are incurred in Tennessee and paid to a Tennessee based vendor, company, or person subject to taxation in this State.
Payroll Handling	Yes	If related expenses are incurred in Tennessee and paid to a Tennessee based vendor, company, or person subject to taxation in this State.
Travel Fares	Yes	Travel to/from/within the state of Tennessee, purchased through a Tennessee based vendor, company, or person subject to taxation in this State. Excludes private/charter flights.
Airfare Rates	Yes	Travel to/from/within the state of Tennessee, purchased through a Tennessee based vendor, company, or person subject to taxation in this State. Excludes private/charter flights.
Hotels	Yes	TN Vendor
Meals	Yes	TN Vendor
Insurance	Yes	If purchased through a Tennessee based insurance agent and purchased specifically for production.