Summary of OPIF and Greenlight Oregon Labor Rebate Audit Requirements

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In order to process rebates under the Oregon Production Investment Fund (20% of applicable goods/services paid in Oregon, and 10% of all Oregon-based payroll) and the Greenlight Oregon Labor Rebate (up to an additional 6.2% of Oregon-based payroll) the Oregon Film Office will need the following:

- **Final production cost report for all applicable Oregon-related goods/services, this includes:**
  - A vendor report showing payments to all companies registered to do business in Oregon
    - Copies of checks for any vendor expenditures over $500.
  - A petty cash report showing all eligible Oregon petty cash expenditures
    - Copies of all petty cash envelopes with detailed receipts for any single petty cash expenditure above $500.
  - NOTE: These vendor reports should not include any non-Oregon/non-qualifying expenses or any payroll expenditures.

- **Final production summary earning reports (payroll reports) from all applicable payroll companies** showing detailed gross pay, net pay, withholding (specifically Oregon withholding), employee social security numbers and applicable pension, health and vacation contributions. Also required is proof if payment of local taxes (i.e. Tri Met taxes)
  - NOTE: The payroll reports must show only Oregon labor, be broken down by quarter, and include full employee social security numbers.

- **A list of all payroll companies** used including name, contact person, email, phone number, Federal Tax ID and Oregon employer ID number.

- **A final crew list** with home addresses and phone numbers.

- **A final vendor list.**

- **Evidence of LLC or production company registration to do business in the State of Oregon**

- **Behind-the-scenes production photos** for use by the Film Office strictly for its governmental relations and marketing purposes.

The Film Office may request additional detail if the audit shows any discrepancies in payments or accounting.

Please note: Payroll rebate cannot be processed until both the final withholding deposit and the final quarterly report is filed for the last quarter applicable to the production.