

For OED Film Office Use Only  
 Production Application Number:

STATE OF ALASKA  
 ALASKA FILM OFFICE  
 550 West 7th Avenue, Suite 1770 | Anchorage, AK 99501  
 (907) 269-8190 p / f (907) 269-5666

**ALASKA FILM PRODUCTION TAX CREDIT  
 APPLICATION FORM**

**APPLICANT INFORMATION**

Name of Production Company (Applicant) <b>KID PLAY ENTERTAINMENT, LLC</b>	Employer Identification Number [REDACTED]
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Doing Business As (If Applicable)	Alaska Business License # <b>959544</b>
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Mailing Address <b>10203 SANTA MONICA BLVD., 5TH FLOOR</b>	City/State/Zip <b>LOS ANGELES, CA 90067</b>
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Physical Address (If Different)	City/State/Zip
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Applicant Type       Corporation       LLC       Sole proprietorship  
                                   Trust       Partnership

Designated production company representative (Name) <b>STEVEN PAUL</b>	Representative (Title) <b>MANAGER/PRODUCER</b>
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Telephone <b>(310) 843-0223</b>	Fax <b>(310) 553-9895</b>	E-Mail <b>steven@spoperations.com</b>
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**PRODUCTION INFORMATION**

Name of Production (Project Title) <b>TINY DETECTIVES</b>	Release or Premiere Date <b>TBD</b>
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Production Type       Feature Film       Documentary       Other (identify below)  
                                   Television Series       Commercial/Advertisement

Actual Production Schedule	Alaska Dates		Entire Production Dates
	Start	End	Start/End
Pre-Production	5/16/11	5/26/11	5/16/11-5/26/11
Production	5/27/11	6/15/11	5/27/11-6/15/11
Post-Production	6/16/11	TBD	6/16/11-TBD

Number of Alaska jobs created (full time equivalent)	Av. Duration of Alaska employment (In months) <b>1 MONTH</b>
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Total number of principal photography days <b>17</b>	Number of principal photography days in Alaska <b>17</b>
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Identify communities in Alaska where you incurred expenditures for services, purchase real property or purchase/lease/rent tangible property from an Alaska business (3 AAC 188.040)(f)

# Kid Play Entertainment: Tiny Detectives - Baby Geniuses 4

## AFO: Final Tax Credit Calculation (9/27/11)

Alaska Production Tax Credit Calculation		
Below, list your expenses (minimum of \$100,000 over a consecutive 24-month period) for this project. <b>Include only your costs for expenditures that were incurred in Alaska.</b> Attach separate sheets if necessary.		
<b>Wages and Salaries:</b>		
1a) Wages and Salaries paid to Alaska residents	\$191,278.29	
1b) Wages and Salaries paid to non-Alaska residents	\$5,361,906.81	
<b>1) Total Wages and Salaries (1a + 1b)</b>		<b>\$5,553,185.10</b>
2) In-state Transportation and Shipping (in Alaska - 100% of costs may be eligible)	\$	-
3) Interstate Transportation and Shipping (to and from Alaska - 50% of costs may be eligible)	\$	4,303.00
4) Location Fees, Facility rental/purchase, Equipment rental/purchase <small>(see regulations at www.film.Alaska.gov - 3 AAC 188.040.b for detailed eligibility information)</small>	\$	96,597.00
5) Services	\$	6,207.00
6) Food & Lodging	\$	114,390.00
7) Other Production Expenses (Attach detailed budget)	\$	41,176.01
<b>8) Total Alaska Production Expenses (add Lines 1 - 7)</b>		<b>\$5,815,858.11</b>
Tax Credit Calculation		
<b>Base Credit (30%)</b>		
9) Projected Base Tax Credit - 30% of line 8 (multiply line 8 by 0.30)	\$	1,744,757.43
<b>Alaska Hire Credit (10%)</b>		
10) Projected Alaska Hire Tax Credit - 10% of line 1a (multiply line 1a by 0.10)	\$	19,127.83
<b>Seasonal Credit (2%)</b>		
11) Estimated expenditures from line 8 that will be incurred between October 1 and March 30	\$	-
12) Projected Seasonal Tax Credit - 2% of line 11 (multiply line 11 by 0.02)	\$	-
<b>Rural Credit (2%)</b>		
13) Estimated expenditures from line 8 that will be incurred in a Rural Area (see rural community list at www.film.Alaska.gov)	\$	-
14) Projected Rural Tax Credit - 2% of line 11 (multiply line 13 by 0.02)	\$	-
<b>TOTAL TAX CREDIT</b>		
<b>15) TOTAL Alaska Film Production Tax Credit (add lines 9, 10, 12 and 14)</b>	<b>\$</b>	<b>1,763,885.26</b>

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ALASKA FILM PRODUCTION TAX CREDIT  
FINAL APPLICATION FORM - Page 3

AGREEMENTS

I certify that I am an authorized representative of the applicant and as such am authorized to make the statement of affirmation contained herein.

I hereby agree to allow representatives of the Alaska Film Office access to applicable records as may be necessary for the administration of this program.

I certify that the production is not an ineligible project as defined in AS 44.33.233(c).

I certify, under penalties of unsworn falsification, that the above statements and information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief.

Applicant Representative Printed Name

STEVEN PAUL

Applicant Representative Title

MANAGER/PRODUCER

Applicant Representative Signature



Date

8/17/11

Send completed application and other required materials to:

Alaska Film Office  
550 W. 7th Avenue, Suite 1770  
Anchorage, Alaska 99501

**Note:** to expedite your application, you may fax or email your submission to our office (see fax number and email below). We do require the originals as well – so please still mail your packet to the address above.

**We cannot finalize your application until we've received the originals.**

Questions? E-mail [alaskafilm@alaska.gov](mailto:alaskafilm@alaska.gov) or call (907) 269-8190  
fax (907) 269-5666

APPLICANT CHECKLIST (all items below must be included with application)

- Detailed identification of the production - including name of Production Company and related entities and the production title (if series TV please indicate season number);
- Copy of Alaska Business License valid during production;
- Detailed budget and cost report breaking down total and Alaska expenses;
- Verification (audit) by an Alaska licensed Certified Public Accountant (CPA) that satisfy the requirements of AS 43 33.235(d). Name and address of CPA must be included;
- Rough assembly of the production as required by 3 AAC 188.050(b);
- Detailed list of all personnel and cast working in Alaska including dates and salaries earned while in Alaska;
- List of all Alaska principle photography days, including dates and locations;
- List of names and address of entities whose qualified expenses were included jointly with those of the Company in this application, as well as a detailed list of all such expenditures (e.g. Payroll Service Company - if they are the employer of record);
- List of any tangible personal property for which costs were included that was not transferred or otherwise disposed of at the end of production;
- Sworn certification by producer as required by 3 ACC 188.050(e).

SWORN CERTIFICATION OF COMPLIANCE  
(3 AAC 188.050(e))

STATE OF California )  
LA JUDICIAL DISTRICT (COUNTY) ) ss.  
)

Regarding an application for a tax credit under Alaska's Film Production Incentive Program for Tiny Detectives (name of production), I, Kid Aisy Entertainment LLC Producer, being sworn, certify that:

1. I and the production, Tiny Detectives have fully complied with all applicable state laws and regulations during the production and have complied with all state permit requirements;

2. neither I nor the production, Tiny Detectives, are the subject of an investigation or administrative proceeding concerning alleged violations by the producer or the production of the laws or regulations of this state;

3. neither I nor the production, Tiny Detectives, are involved in a legal action filed in a federal court or a court in this state concerning alleged violations by the producer or the production of the laws or regulations of this state. If after submission of the sworn certification, I or the production,

Tiny Detectives, become the subject of an investigation or administrative proceeding described in this subsection, or become involved in a legal action described in this subsection, I shall immediately notify the Alaska Film Office. I understand that failure to comply with this requirement may result in a tax credit not being awarded to the producer. I also understand that if I or the production, Tiny Detectives, are or become the subject of an investigation or administrative proceeding described in this 3 AAC 188.050(3), or are or become involved in a legal action described in that subsection, the Alaska Film Office will suspend determination of the production's eligibility for a tax credit pending resolution of that investigation, administrative proceeding, or legal action. I further understand that I may be subject to criminal prosecution for Unsworn Falsification in the Second Degree (AS 11.56.210) if any of the statements I make in this sworn certification are false.

DATE: 8/18/11

[Signature]  
Steven Paul, Manager  
Name and Title

SUBSCRIBED AND SWORN TO before me this 18<sup>th</sup> day of August, 2011.



[Signature]  
Notary Public in and for the  
State of CA  
My commission expires: June 08, 2013

See Attached Document:

**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

State of California

County of Los Angeles }

On 8/18/11 before me, Jeremy Stepen, Notary Public  
Date Here Insert Name and Title of the Officer

personally appeared Steven Paul  
Name(s) of Signer(s)



who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: [Handwritten Signature]  
Signature of Notary Public

Place Notary Seal and/or Stamp Above

**OPTIONAL**

*Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.*

**Description of Attached Document**

Title or Type of Document: Sworn Certification of Compliance

Document Date: August 18, 2011 Number of Pages: 02

Signer(s) Other Than Named Above: \_\_\_\_\_

**Capacity(ies) Claimed by Signer(s)**

Signer's Name: Steven Paul Signer's Name: \_\_\_\_\_

Corporate Officer — Title(s): manager  Corporate Officer — Title(s): \_\_\_\_\_

- |   |  |   |  |
|---|--|---|--|
| <input type="checkbox"/> Individual<br><input type="checkbox"/> Partner — <input type="checkbox"/> Limited <input type="checkbox"/> General<br><input type="checkbox"/> Attorney in Fact<br><input type="checkbox"/> Trustee<br><input type="checkbox"/> Guardian or Conservator<br><input type="checkbox"/> Other: _____ | <b>RIGHT THUMBPRINT OF SIGNER</b><br>Top of thumb here<br>_____<br>_____ | <input type="checkbox"/> Individual<br><input type="checkbox"/> Partner — <input type="checkbox"/> Limited <input type="checkbox"/> General<br><input type="checkbox"/> Attorney in Fact<br><input type="checkbox"/> Trustee<br><input type="checkbox"/> Guardian or Conservator<br><input type="checkbox"/> Other: _____ | <b>RIGHT THUMBPRINT OF SIGNER</b><br>Top of thumb here<br>_____<br>_____ |
|---|--|---|--|

Signer Is Representing: \_\_\_\_\_ Signer Is Representing: \_\_\_\_\_



STATE OF ALASKA  
DEPARTMENT OF  
**COMMERCE**  
COMMUNITY AND  
ECONOMIC DEVELOPMENT

Alaska Film Office

*Sean Parnell, Governor*  
*Susan Bell, Commissioner*

October 5, 2011

MEMO

From: David Worrell, Manager  
Alaska Film Office  
550 W. 7<sup>th</sup> Avenue, Suite 1770 | Anchorage AK 99501

To: Kelly Mazzei, Income Tax Auditor  
Alaska Department of Revenue, Tax Division  
550 W. 7<sup>th</sup> Avenue, Suite 500 | Anchorage AK 99501

CC: Steven Paul, Producer  
Kid Play Entertainment, LLC.  
Wanetta Ayers, Director  
Alaska Division of Economic Development  
Dan Branch, Attorney V  
Alaska Department of Law  
Robynn Wilson, Revenue Audit Supervisor  
Alaska Department of Revenue, Tax Division

The Alaska Film Office has reviewed the application of Kid Play Entertainment, LLC. for their production "*Tiny Detectives – Baby Geniuses 4*". Based on information provided by the producer and in consultation with the Department of Law, a partial tax credit has been approved.

Please issue an Alaska Film Production Tax Credit, in the amount of \$1,763,885.26, to Kid Play Entertainment, LLC. [REDACTED]

Kid Play Entertainment, LLC.  
Attn: Steven Paul, Producer  
10203 Santa Monica Blvd., 5th Floor  
Los Angeles, CA 90067

310.843.0223 p/f 310.553-9895 | Steven@spoperations.com

Questions can be referred to Dave Worrell at the Alaska Film Office.



STATE OF ALASKA  
DEPARTMENT OF  
**COMMERCE**  
COMMUNITY AND  
ECONOMIC DEVELOPMENT

Division of Economic Development

*Sean Parnell, Governor*  
*Susan K. Bell, Commissioner*  
*Wanetta Ayers, Director*

January 24, 2012

TAX CREDIT APPROVAL MEMO

From: David Worrell, Development Specialist II  
Alaska Film Office  
550 W. 7th Avenue, Suite 1770 | Anchorage AK 99501

To: Kelly Mazzei, Income Tax Auditor  
Alaska Department of Revenue, Tax Division  
550 W. 7th Avenue, Suite 500 | Anchorage AK 99501

CC: Steven Paul, Producer  
Kid Play Entertainment, LLC.  
Wanetta Ayers, Director  
Alaska Division of Economic Development  
Dan Branch, Attorney V  
Alaska Department of Law  
Johanna Bales, Deputy Director  
Alaska Department of Revenue, Tax Division

The Alaska Film Office is approving a tax credit totaling \$250,000 to Kid Play Entertainment, LLC. for two of their productions: *Tiny Geniuses – Baby Geniuses 4* and *Young World Sleuths – Baby Geniuses 5*.

Please issue an Alaska Film Production Tax Credit, in the amount of \$250,000.00, to Kid Play Entertainment, LLC. (EIN [REDACTED]):

Kid Play Entertainment, LLC.  
Attn: Steven Paul, Producer  
10203 Santa Monica Blvd., 5th Floor  
Los Angeles, CA 90067

310.843.0223 p/f 310.553-9895 | [Steven@spoperations.com](mailto:Steven@spoperations.com)

Questions can be referred to Dave Worrell at the Alaska Film Office.