

**Illinois Live Theater Tax Credit Quarterly Reports**  
**FY23 Q2 October 1, 2022 – December 31, 2022**

When a production company is ready to claim a credit it submits a report that includes exact numbers of people hired, money spent and vendors used. However, the Live Theater Tax Credit allows companies up to 60 days to claim a tax credit, at which point, claimants report actual expenditures.

Beginning in FY2015 Q1, reporting methodology was changed from using spending estimates provided upon application to actual expenditures reported when the credit is claimed. However, we continue to report estimates for performance metrics. Estimates, while less precise, are timelier. Furthermore, projects awarded tax credits during this period may have been previously counted using the prior methodology.

Amount of film production spending brought to Illinois and number of job hires:

Zero

\* Job hires represent a count of Illinois residents hired on productions reported on this quarter and do not reflect unique individuals. These are typically short-term assignments, and some residents worked on more than one project. Types of jobs include stagehands, wardrobe, makeup, engineers, ushers, musicians, and front office positions.

Amount of theater production spending brought to Illinois:

Zero

**Demographic Diversity Statistics:**

- The Live Theater Tax Credit program contains a diversity reporting requirement which means that no production will receive the tax credit without proof of a best faith effort to hire women and minorities as part of the technical crew and office staff.