

**FILM FINANCING TAX INCENTIVES:  
A COMPARATIVE STUDY IN THE  
UNITED STATES  
CANADA  
THE UNITED KINGDOM**

**Entertainment Law Committee Seminar  
Association of the Bar of the City of New York  
Entertainment Law Section  
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# AGENDA

- **Background: Runaway Productions**
- **Case Study: Recovery of Production Costs**
- **United States Film Financing Tax Incentives**
- **United Kingdom Film Financing Tax Incentives**
  1. **Federal**
  2. **New York State**
  3. **New York City**
- **Canadian Film Financial Tax Incentives**
  1. **Federal**
  2. **British Columbia**
  3. **Ontario**
- **United Kingdom Film Financing Tax Incentives**
- **Conclusion**