

#### **PSA (NON-PROFIT) PERMIT REQUESTS**

Thank you for your interest in filming in Los Angeles and for your request for eligibility as a non-profit organization.

The PSA (Public Service Announcement) non-profit rate for permit applications is a courtesy provided by FilmLA and is not a contractual or legislated requirement of our municipal clients. Proof of non-profit status is required.

The PSA rate was designed to accommodate low-budget productions with very small neighborhood impact and minor work effort to process. The productions must specifically be for either a Public Service Announcement (PSA) supporting the non-profit, or for an informational video for the non-profit's program intended for internal organizational use (not commercial in nature).

The full permit application fee is always charged regardless of non-profit status if the application is for film or still photography that is for a commercial purpose (eg: selling the video to consumers/film festival entry).

The full permit application fee will be charged regardless of non-profit status under the following circumstances:

- More than (3) production locations not including basecamp / crew parking locations
- More than (25) cast/crew/extras
- Activity includes posting of more than 300' (further limitations may apply based on area), lane or full closures, aerial activity, brandishing of weapons, gunfire, special FX, or simulated emergency or criminal activity.
- Substantial work effort is required by FilmLA to process the application (multiple jurisdictions, multiple agency reviews, special condition area requirements, increased documentation requirements eg: drone flights, etc.).

Filming that takes place on City/County/Government property or in Special Condition Areas will be reviewed on a **case-by-case** basis in consultation with the government partner and may result in full fees being assessed. All city and county fees are applicable with PSA applications (eg: posted parking, closure fees, personnel fees, etc)

If a full fee is to be charged, or a review is being undertaken to determine whether or not an application will be accepted under the nonprofit rate, the applicant will be notified at the time the application is first reviewed.

In order to qualify for a reduced application fee and waiver of certain use fees, you must provide the following at the same time of application submission or any time prior to the release of the permit:

- 1. Provide a copy of your IRS letter of determination (sample on page 3 & 4)
- 2. If the non-profit organization is producing the PSA project independently, provide a letter on the non-profit organization's company letter head with a synopsis of the project and how it will be used to highlight the non-profit or as an informational video for the non-profit's program for internal organizational use (not commercial in nature). Additionally, use the following wording:

  Any fees waived and/or reduced for this project by FilmL.A. on behalf of the [enter jurisdiction being filmed in] will result in an equivalent reduction in cost to [enter the name of the non-profit company.] (Sample on page 5)
- 3. If an independent production company has been hired or engaged to produce the PSA on the non-profit company's behalf, please be sure to include a letter on the non-profit company's letterhead following the format found on the sample included. Please be sure that the letter includes a synopsis of the project and how it will be used to highlight the non-profit or as an informational video for the non-profit's program for internal organizational use (not commercial in nature). Additionally, use the following wording: "Any fees waived and/or reduced for this project by FilmL.A. on behalf of the [enter jurisdiction being filmed in] will result in an equivalent reduction in cost to 'Non-Profit Company'." (Sample on page 6)

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201
OCT 2 4 2019

Date:

LANCASTER, CA 93535-7727

Employer Identification Number:

DLN:

Contact Person:

ID#

Contact Telephone Number:

Accounting Period Ending: December 31

Public Charity Status:

Form 990/990-EZ/990-N Required: No Effective Date of Exemption: January 1, 2015 Contribution Deductibility: Yes

Addendum Applies: No

#### Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

Under Revenue Procedure 75-50, Section 4.06, private schools must provide annual certification to the IRS that they are complying with Revenue Procedure 75-50. Certification is normally done on Form 990, Schedule E, Schools. Because you're exempt from filing Form 990, Return of Organization Exempt From Income Tax, you must complete Form 5578, Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax, annually to certify you're complying with Revenue Procedure 75-50.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Director, Exempt Organizations Rulings and Agreements

jesteplen a martin

### SAMPLE.LETTER.

## NON\_PROFIT.ORGANIZATION.IS.PRODUCING.THE.PSA

### **Non-Profit Company Letterhead**

Attention:
FilmL.A. Inc
Radford Studio Center, Bungalow 20
4024 Radford Avenue
Studio City, CA 91604
Re: "Project Title"
To Whom It My Concern:
Add a brief synopsis of what this PSA is about, <u>how it will be used to highlight the non-profit or as an</u>
informational video for the non-profit's program for internal organizational use (not commercial in
nature)
Any fees waived and/or reduced for this project by FilmL.A. on behalf of [enter jurisdiction being
filmed in] will result in an equivalent reduction in cost to "Non-Profit Company".
Department Head Title
Signature and Date
Email address
Contact number

#### SAMPLE.LETTER.

# PRODUCTION.COMPANY.HAS.BEEN.RETAINED.TO.PRODUCE.PSA. ON.BEHALF.OF.THE.NON\_PROFIT.COMPANY

#### **Non-Profit Company Letterhead**

Attention:
FilmL.A. Inc
Radford Studio Center, Bungalow 20
4024 Radford Avenue
Studio City, CA 91604
Re: "Project Title"
To Whom It My Concern:
This letter is to confirm that "Non-Profit Company" has retained "Production Company Name" to
produce "Project Title" on our behalf, filming on "MM/Date/Year".
Add a brief synopsis of what this PSA is about, how it will be used to highlight the non-profit or as an
informational video for the non-profit's program for internal organizational use (not commercial in
nature)
Any fees waived and/or reduced for this project by FilmL.A. on behalf of [enter jurisdiction being
filmed in] will result in an equivalent reduction in cost to "Non-Profit Company".
Department Head Title
Signature and Date

Email address

Contact number