LEGACY TAX™
CONSULTANTS

# Producers Vault (PV)

The Film Tax Strategy allows qualified individuals with significant tax liabilities to utilize a U.S. government approved investment model that promotes domestic film and television production. It also delivers a powerful 4:1 deduction under IRS Code §181.

Structured for full transparency and compliance, this approach offers a specialized way to reduce federal tax exposure while supporting domestic creative output. Participants are engaged in IRS-qualified productions with both verified spend and built-in tax efficiency.


**Disclaimer:** Strictly confidential. CPA and legal teams available upon request

# Who This Is For

- Individuals or businesses facing $250,000 or more in federal tax liabilities
- Anyone looking to reduce W-2, 1099, capital gain, or K-1 income
- Sophisticated investors ready to deploy capital into ventures with tangible financial impact
- High-income earners who've maxed out depreciation or cost segregation
- Strategic investors seeking major deductions while supporting U.S. film and television productions

# How the Producers Vault (PV) Works

This strategy allows qualified investors to expense the cost of participating in a film or TV production under IRS Code §181, currently active through 2026.

## The structure:

You're assigned a documented ownership position in a qualified film or television project

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The project is led by a seasoned production team with a completion bond in place

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Capital invested is allocated toward qualified production expenses and development milestones

Upside exists depending on the project's downstream performance

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The entire transaction is structured to qualify for immediate deduction treatment per §181 in the year invested

**The deduction applies whether you've paid your taxes yet or not. In fact, early estimated tax payments can be refunded using this strategy.**

## Key Client Benefits

- Up to 4:1 deduction: fully IRS-compliant with documentation and oversight handled for you. **Example**: $250K investment = $1M deduction = $370K+ tax savings (at 37%)
- Supports real U.S.-based film and television production
- Participation backed by third-party documentation and production oversight
- Optional upside through distribution or profit-sharing

## Real-World Application

**Here's how the Producers Vault (PV) plays out at the highest level:**

In a recent transaction, a high-net-worth investor allocated **$5 million** into a structured slate of U.S.-based productions, including a Sylvester Stallone-led project.

The deal was built on IRS §181 and delivered a full same-year deduction

$12 million in pre-sold distribution confirmed committed buyers and active revenue before production began

All filings were executed with precision. Allocation models and pass-through structures were backed by CPA-reviewed documentation and prepared for full compliance

**What made this deal stand out:**

The investor didn't just write off taxes. They gained a seat at the table and film production credit as a producer.

All filings under IRS §181 were executed with precision. Allocation structures and pass-throughs were supported by CPA-reviewed documentation and built for full compliance

This structure has now been deployed across **40+ film and TV projects**, representing **over $50 million in structured tax equity** over the last **15 years**.

## What The Legacy Tax Consultants (LTC) Do For You

Backed by 15 years of real execution, 40+ completed productions and over $50 million in structured film tax equity, this strategy is time-tested and built to perform.

- Curated access to IRS §181-qualified film projects
- Entity setup and participation structuring
- IRS-ready documentation and deduction schedules
- Legal agreements are secured and maintained. Production spend is validated and licensing is documented for full compliance
- Complete coordination with your CPA or legal team
- Structure optional recourse debt to meet IRS standards and ensure your investment qualifies for the full deduction.

# Compliance First. Always.

IRS Code §181 is clear: Qualified film and TV productions may be deducted in full.

**This strategy is implemented using:**

01 Fully documented production spend and IRS §181 election

02 Allocation of basis through documented recourse debt

03 State-level incentives that enhance investor economics

04 Legal and tax experts with deep experience in production compliance review every deal, so nothing gets overlooked.

05 We coordinate everything directly with your CPA, from entity setup to final filings

# Why Clients Choose The Producers Vault (PV)

This isn't 'Hollywood' accounting. It's a transparent, audit-tested way to reduce tax exposure while backing real U.S. film and television production.

Clients secure federal deductions through IRS-qualified participation in actual productions, with timelines built for speed and simplicity. State and federal incentives enhance the economics even further.

From the first transaction forward, every piece of documentation is in place and aligned with IRS requirements.

And unlike most tax strategies this one often comes with visible, public credit: Positioning clients alongside notable names and productions.

# To Learn More or Discuss Implementation

**Visit**

www.LegacyTaxConsultants.com