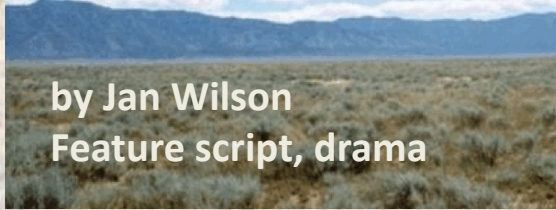


Perfect Shiny Black

by Jan Wilson
Feature script, drama



Logline: Two lonely outsiders, a frumpy woman and a young East Indian man, find solace in each other in a tiny desert community in New Mexico as she tries fiercely to save his family's grocery store from going under in this isolated area where everyone knows everyone else's business. Their desperate affair sets off a chain reaction of betrayals, destruction and chaos in this fishbowl community.

Synopsis: Lynnette doesn't really mind her dead-end life in the tiny desert community of Meadowlake, New Mexico. She's got a routine life: go to work, go home to her dilapidated mobile home, and once in a while organize first aid classes at the Community Center for a handful of disinterested residents. She finds the greatest solace in butter pecan ice cream and a good night's sleep.

Lynnette is loyal to the local grocery store and hears from the East Indian owners that their son Vishal is coming home from college. She remembers him as a gawky, gangly teenager and is stunned to see that he has returned a very grown up and handsome man.

Both Vishal and Lynnette feel like outsiders – Lynnette because she's a lonely, frumpy odd duck, and Vishal because he's the only East Indian man within a 100 mile radius of Meadowlake. These two lonely souls gravitate toward each other and a passionate, ill-fated affair ignites.

Setting: Takes place in Meadowlake, New Mexico, a tiny community south of Albuquerque, New Mexico. It is mostly mobile homes and low income housing with a handful of businesses thrown in.

Breaking Bad fans will recognize this terrain as many scenes were filmed in this area. Big skies, desolate vistas and a southwestern flair give this character-driven story a naturalistic and distinctive feel.

Perfect Shiny Black deals with issues of loneliness, being an outsider and desperate love that gets out of control.



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Treatment

Lynnette is a lonely, frumpy 39 year-old woman living out in the middle of nowhere in the mobile home community of Meadowlake. She works the night shift at a nearby factory and has no one to come home to. The only thing in her life are her efforts to unite the small community in such things like local first aid classes and Fourth of July parades. Unfortunately, the only one interested in such things is Lynnette herself. Lynnette's best friend Katherine can't even summon up any enthusiasm or support.

On the way home one day she notices that a brand new store is opening. Lynnette is fiercely loyal to the Meadowlake Market run by East Indians, the Vudali family, so she rushes to warn them that their monopoly is about to be ruined. Their son Vishal is coming home from college. Lynnette remembers him as a young, gawky teenager, and is knocked sideways when she sees that Vishal has blossomed into a very handsome man. Vishal and his family are the only East Indians for Lord knows how many miles around. The community is mostly White, Hispanic, and American Indian. Vishal feels lonely and isolated and rejected by the local women. He of course blames it on the fact that he's East Indian. His bubbly sister Shashti tells him it's not because he is East Indian, but because he is sullen and withdrawn. Nevertheless, Vishal and Lynnette are two lonely, mismatched souls that find and comfort each other.

The Vudali family are mortified when they learn that not only is the new store cleaner, bigger and better, but it has gas pumps! In this desolate area where the nearest gas station is in town 12 miles away, this is devastating news for the Vudali's market. Lynnette is determined to do whatever she can to ruin the new market in order to save Vishal's family from going under.

Vishal does whatever he can to keep the affair with Lynnette a secret. From his family, his friends, everyone but his sister. Lynnette on the other hand is in love and isn't ashamed to let everyone know.

Katherine thinks that living in Meadowlake is beneath her and is dying to move back into the city. She doesn't dare tell Lynnette, but she and her husband have invested heavily in the new market. Lynnette doesn't understand why Katherine objects so much to Lynnette's efforts to sabotage the new store. Lynnette, as usual, goes overboard and has no self-awareness of her tendency to do this in every aspect of her life.

Vishal gets a job offer in Seattle that he wanted, it starts in a month or so. Lynnette is now desperate to do something to make Vishal stay and love her because she knows he's going to leave now. She might even hope that he takes her with him. He is vague about the situation and she realizes that he is going to leave, that he doesn't love her enough yet. Yet, she uses that hopeful word 'yet.' It is clear by now to everyone else that Vishal has no intention of continuing the affair.

Vishal goes to a concert with his sister and her friends, and Lynnette is offended that he didn't invite her. She tells him that she loves him, would do anything for him, and of course he cannot reciprocate. She is devastated.

Later that night there is a huge explosion – the brand new store and gas pumps go up in flames. It is obviously sabotage, and Lynnette is the obvious culprit; she has been trying to put the store out of business and she doesn't seem to know when to stop. She is arrested and taken away. However, it is Katherine who paid a young hooligan to blow up the store for insurance purposes so she can move into town. Lynnette is sure that Vishal will come to her aid. But there is nothing he can do. Katherine lets her best friend go to prison even though she knows she is innocent because it covers Katherine's ass. Vishal does not visit Lynnette. Katherine convinces him that it's best if he just goes to Seattle for his new job. And Katherine plays the role of the best friend and visits Lynnette in prison. Lynnette never realizes her best friend is a lying traitor who has ruined her life.

Characters

Lynnette: Frumpy, 39 years old, Anglo, worn down by life but she's great at keeping a great attitude in life. Or perhaps she's just in denial about how dead-end her life has become. Sometimes a bit childlike in her outlook in life. She's loyal and goodhearted, but also a bit lonely which can come across as desperation.

Vishal: East Indian, early 20s, but born in America. A fish out of water in this mostly Anglo, Hispanic and Native American region. Fresh out of college he's super intelligent and handsome, but carrying a chip on his shoulder about being Indian and usually overlooked by women.

Katherine: Fastidious, proper, polite, 35, Anglo or Hispanic. Katherine lives in one of the nicest homes in this rundown area, strives to move to a better area, something more befitting of what she thinks her family deserves. Lynnette's best friend, probably due to a lack of available people more than being a good match for each other.

Shashti: Vishal's younger sister, 16, she's bubbly, pretty, spirited, smart as a whip. She's a great foil for Vishal, she doesn't let him get away with his occasional self-pity parties.

New Mexico Setting



Meadowlake is a tiny community south of Albuquerque, New Mexico. It is mostly mobile homes and low income housing with a handful of businesses thrown in.



Meadow Community Center where Lynnette tries her best to drum up excitement in mundane matters.



Meadowlake Market, where Lynnette is a super loyal shopper.



Type of mobile home Lynnette lives in.

Los Lunas

Los Lunas is the nearest town to the Meadowlake community, about 8 miles away. Los Lunas is a small town, but big enough for shopping, movies, and eating out.

Los Lunas is where Lynnette works in the factory and she and Vishal go out to eat.



Los Lunas with the Rio Grande running through it and tiny Meadowlake way in the background nestled against the Manzano Mountains.



Typical road heading into Los Lunas with spacious New Mexico skies.



Teofilo's Restaurante on Main Street in Los Lunas

Cast and crew will enjoy New Mexican meals.
(NOT the same as Mexican food! *Better.*)



Tacos, tamales & chile rellenos.



Red chile posole and cornbread.



Sopapillas. Invented in Albuquerque!



Green chile stew.

New Mexico has the most magnificent sunsets. Because screenwriter-director Jan was born and raised in Albuquerque she never realized until she moved out of New Mexico that these types of sunsets are not everyday events in other cities.

And as if the dramatic sunset was not enough, if one turns and faces east during the sunset they can see the Sandia Mountains turn a bright orangey-pink.

Very dramatic for filmmaking!



Incentives



The following is information from The New Mexico Film Commission (www.NMFilm.com). They have a **25% refundable tax credit** for films shot in New Mexico.

They also have a program called the Film Crew Advancement Program where a production company is **reimbursed 50% of a participant's wages** for up to 1040 hours physically worked by the qualifying crew member in a specialized craft position. This on-the-job training program is in addition to the 25% film production tax rebate.

New Mexico's competitive film credit, awe-inspiring locations and professional crew will assist us in making a cost-effective, high-quality film.

New Mexico Film Commission's Incentives

25% Refundable Film Production Tax Credit

Per statute, if your project is intended for commercial exploitation and exhibition, it is eligible to receive a 25% refundable tax credit on direct and post-production expenditures subject to state taxation. We are also excited to announce that a bill just passed in March that included language allowing an additional 5% credit on direct production expenditures for qualifying television series or on resident wages and fringes for productions that utilizes a sizeable soundstage for 10 or 15 days of principal photography. (The number of required days is based on the size of the project's budget.)

There is no minimum budget or spend requirement. And New Mexico does not require submission of a distribution plan from the production company to take advantage of the film credit. There is no application fee and no pre-qualification. New Mexico's direct qualifying expenditures include, but are not limited to, resident payroll (fringes included), non-resident per diem, rentals/expendables from vendors with local physical presence, as well as property rentals and location fees. Non-resident talent that have a management company, aka actor's loan out, may also qualify for the credit through a personal business service (or "super loan out,") often established by the payroll company, for up to a \$5M tax credit. Payment for post-production services may also qualify when those services are rendered in New Mexico and are subject to state taxation.



After production, and upon submission of the tax application and backup documentation, the New Mexico Tax and Revenue Department conducts an internal review, free of charge, to determine the project's approved claim amount per the qualifying expenditures (a 3 to 6 month process). As this is a fully refundable tax credit, the company files their state tax (or informational) return after the close of their taxable year to receive the check or deposit. The filing entity does not have to be based in NM and may not have other tax liability, yet may still file a return to receive the credit. The credit is not transferable or assignable. For projects that cross taxable years, a claim is submitted for each year in which expenditures occurred.

A credit claim of less than \$2M per taxable year will be paid out immediately upon authorization of the filed tax return. A credit claim of \$2M-\$5M will be paid out in two payments: one immediately upon authorization of the filed return and the second twelve months later. A tax credit of \$5M or more will be paid in three installments and requires an external CPA audit.

New Mexico allocates \$50M each July 1 to expend on authorized credit claims. If the \$50M has been expended in a given year, your company will still receive the credit; however, your (first) authorized claim

will be paid at the beginning of the upcoming fiscal year (July 1).

For additional details, please view the links in the drop down under "Refundable Tax Credit" on the side menu and do not hesitate to contact us directly at 505-476-5600. We look forward to assisting you with your project.

Sincerely,
Nick Maniatis, Director
New Mexico State Film Office

Getting Started!



25% Refundable Film Production Tax Credit has:

- No minimum budget requirement
- No minimum spend requirement
- No minimum shoot day requirement
- No minimum resident hire requirement
- No pre-qualifying
- No application fees
- No brokers needed
- \$50M allocated each July for pay-outs ("rolling cap")
- A dedicated "Film Unit" at the NM Tax & Rev Dept.

Receive a 25% Tax Credit on all direct production expenditure (which includes New Mexico crew) and expenditures for post production services that are subject to taxation by the State of New Mexico. Eligible productions include feature films, independent films, television, regional and national commercials, documentaries, animation, video games, webisodes, and post-production. Non-resident actors and on-camera stunt performers may also qualify.

Qualifying Expenditures

Any of the following "direct production expenditures" made in New Mexico qualify:

- Expenditures in New Mexico directly attributable to the production of a film or commercial audiovisual product;
- Expenditures subject to taxation by the State of New Mexico;
- Expenditures that are not claimed by another taxpayer for their film production tax credit;
- Expenditures that do not exceed the usual and customary cost of the goods and services acquired when purchased by unrelated parties; the Secretary of Taxation and Revenue Department (TRD) may determine the value of the goods or services when the buyer and seller are affiliated persons or the sale or purchase is not an arm's length transaction;
- Wages or salaries, fringe benefits or fees for talent, management, and labor to a person who is a New Mexico resident;
- Resident employee fringe benefits paid to a payroll company including pension, health & welfare, holiday, vacation; workers compensation insurance will qualify only if purchased through a New Mexico based agent;
- Payment to a personal services business for the services of a non-resident performing artist (actors and on-camera stunt performers only) if the personal services business pays gross receipts tax in New Mexico on the portion of those payments qualifying for the tax credit and deducts and remits withheld income tax pursuant to Subsection I of Section 7-3A-3 NMSA 1978 or causes to be deducted and remitted income tax at the maximum rate in New Mexico on the portion of those payments qualifying for the tax credit.
- *As applied to direct production expenditures for the services of performing artists, the film production tax credit authorized by this section shall not exceed five million dollars (\$5,000,000) for services rendered by all performing artists in a production for which the film production tax credit is claimed, meaning collectively, actors' salaries, including tax, up to \$20 million are eligible.*

Any of the following expenses qualify when provided by a New Mexico vendor that has a physical presence in New Mexico [which includes employment by the vendor of a New Mexico resident(s) as that term is defined in the Income Tax Act]:

- Costs of the story and scenario to be used for a film;
- Costs of set construction and operations, wardrobe, accessories, and related services;
- Costs of photography, sound synchronization, lighting, and related services;
- Costs of editing and related services;
- Rental of facilities and equipment (including location fees);
- Leasing of vehicles: not including the chartering of aircraft for out-of-state transportation, however including New Mexico-based chartered aircraft for in-state transportation directly attributable to the production shall be considered a direct production expenditure provided that only the first one hundred dollars (\$100) of the daily expense of leasing a vehicle for passenger transportation on roadways in the state may be claimed;
- Food and lodging: provided that only the first one hundred fifty dollars (\$150) of lodging per individual per day is eligible to be claimed;
- Commercial airfare if purchased through a New Mexico-based travel agency or company for travel to and from New Mexico or within New Mexico that is directly attributable to the production: *scouting expenditures prior to production will qualify so see bullet above when making scouting arrangements*;
- Insurance coverage & bonding if purchased through a NM-based insurance agent, broker or bonding agent;
- Post-production expenditures for services that are directly attributable to the production of a commercial film or audiovisual product, that are performed in New Mexico and that are subject to taxation by the State of New Mexico;
- Other approved direct costs of producing a film in accordance with generally accepted entertainment industry practices.

Post Production Services and the 25% Refundable Tax Credit

There are two ways post production services will qualify for the 25% Refundable Film Production Tax Credit : either a project is shot in another state or country, but the company uses a New Mexico Post Production facility or vendor for any of the post services, or a production that shoots in New Mexico also does the post here. The services must be rendered in New Mexico and subject to state taxation in either case. In essence, these services will qualify whether the company only does post in New Mexico (Stand-Alone Post Production) or does post work in NM after the production shoots in NM

Film Crew Advancement Overview

FCAP is an incentive for production companies to help create more job opportunities for New Mexican film and television crew professionals. A production company is reimbursed 50% of a participant's wages for up to 1040 hours physically worked by the qualifying crew member in a specialized craft position. This on-the-job training program is in addition to the 25% film production tax rebate.

As an example, a New Mexican Grip who is ready to move up to the Best Boy position and has no credits as a Best Boy or only one credit as a Best Boy from a film or television project (that had a budget over one million) would qualify. The Key Grip would be that crew member's mentor.

Step One:

Fill out the Film Production Company Registration Form (if you have already applied for the 25% Tax Rebate or Film Investment Loan program and have already filled out this form, please skip to Step Two)

Step Two:

As soon as the production has opened offices in New Mexico, submit the FCAP Application Part I and New Mexico W-9 form to the NMFO Workforce Development Programs Manager via or email to Rochelle Bussey.