

ABOUT

ASIFA was founded in 1960 in Annecy, France by a group of international animators to increase world-wide visibility of animated film. ASIFA's membership includes animation professionals and fans from more than 50 countries.

ASIFA-East, based in New York City, is the Northeast chapter. We host screenings, workshops, and panel discussions on all things animation, and our film festival, which debuted in 1969, is the oldest animation-only festival in the US.

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May 2025



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PRESIDENT'S MESSAGE

Our premiere event of the year is coming up soon.
Meet us at the Musuem of the Moving Image on Wednesday, May 15th at 6pm.



Signal film by Jeremiah Dickey

This month we've got some great stuff for you. Longtime NYC animator **Jen Oxley** (this page/issue doesn't have enough room to list her accomplishments) talks to us about her newest series *Wonder Pets: In the City*, produced by Nickelodeon and now streaming on Apple TV+. The series was made at Snowflake Films NYC, her studio in Dumbo, and another in Ireland. This was accomplished in part with the Empire State Development New York State Film Tax Program.

If the name sounds like a mouthful, can you imagine trying to figure out how it works? Luckily we spoke to **Susan Godfrey**, former NYC, now LA, production manager who was one of the people who played a key role in animation's inclusion into the tax program. FYI, in her photo she is wearing her union t-shirt while advocating for tax credits in a California Assemblymember's office.

Lastly **Richard O'Connor** of Ace & Son Moving Picture Company has written an obituary of animation great **Paul Fierlinger**. If you haven't seen any of Paul's work, run and do so now. Years ago when *Drawn From Memory* was broadcast on the PBS American Playhouse, I had my VCR ready and pressed record as soon as it began. Now with my own copy (and no commercials!) I then spent years showing it to my 3D computer animation students at Pratt.

In that zone, last month we hosted a memorial for **Tony Eastman** at the Jefferson Market Library. Many of our old guard turned up and you can see some pictures on **the History of Animation** Facebook page.

We're planning on more book events in the future. First there's *After Disney* by **Neil O'Brien** and then the soon to be released *New York Animation 1966-1999, A City in Motion* by Executive Board member **Robby Gilbert**. So stay tuned...

INTERNATIONAL REPORT

Congratulations to Executive Board member Candy Kugel for having one of her images selected for the second edition of ASIFA Postcard exhibition.



FIGURE DRAWING

Last Thursday of the month at 7:30 pm

Titmouse Studios

150 W 30th St, between 6th and 7th. 10th floor



Figure drawing sessions are offered to members first by email.

If all the spots aren't filled close to the date, the sign up will be opened to the public on our socials.

You talked about budget and in this issue, we talked to Susan Godfrey about New York State Tax credits for film and media. In the credits there was a logo of New York state tax credits. Did you have anything to do with that? Or was that more Nickelodeon?

The New York State Tax credits are great because they allow small studios like Snowflake Films to hire more people here in New York and Brooklyn.

Did you incorporate any AI into the production?

No.

Did you find it more freeing to work for a streaming platform or do you prefer the structure of TV? For instance, did you have a hard out at 11 minutes or you can go like 11 minutes and 10 seconds?

This series adhered to the structure of traditional TV packaging, with a set running time. So there really was no difference being on a streaming platform.

Because you finished the season, are you using this time to create something new or experiment in any sort of animation while you wait for the next thing to happen?

Yes, for sure! I have two projects that I'm actively developing right now. I also have an original idea that I'm super excited about and am planning to produce at the studio as more of a solo Snowflake Films endeavor (no Broadcaster). I'm eager to see what this next new chapter brings. The industry is experiencing some big changes at the moment, so it's hard to predict what's next. But one thing I know for sure is, kids are always going to want to be entertained and be inspired by great new content!

Did you find it more freeing to work for a streaming platform or do you prefer the structure of TV? For instance, did you have a hard out at 11 minutes or you can go like 11 minutes and 10 seconds?

I don't think I found it more freeing, per se. It didn't really feel significantly different other than Apple as a broadcaster and they do things their way.

You know, Nickelodeon is another broadcaster in their way. So there was sort of that goes with the territory.

They still were quite traditional and it's very the same as what we were used to. So there wasn't like, "Oh, it can be 10 or it can be 12."

Because you finished the season, are you using this time to create something new or experiment in any sort of animation while you wait for the next thing to happen?

Yes. I have two things that I'm actively involved with right now. I have one sort of original idea that I'm going to start testing very soon, so it's a timely question. I'm going to start testing out the concept, new book and I'm pretty excited about it. So we'll see where that goes.

SUSAN GODFREY

EXPLAINS NY STATE TAX CREDITS FOR ANIMATORS

A conversation with Doug Vitarelli

Susan Godfrey is a seasoned production manager, producer, and advocate with over 15 years of experience in creative project management across animation, live-action, and digital content. She is the founder of The Productive Studios and has led the successful execution of a wide range of independent and studio-based productions, including network series, branded content, and web-based storytelling.

Susan is also recognized for her leadership in tax incentive advocacy on both coasts. She played a key role in New York's inclusion of animation in the state's film tax credit program and now serves on the Political Action Committee of The Animation Guild (IATSE Local 839), helping shape legislative campaigns in California. Her efforts are driven by a mission to protect domestic animation jobs and create sustainable pathways for working artists and independent creators to benefit from public funding incentives. In addition to advocacy, Susan provides consulting and filing services for small companies and independent filmmakers seeking to navigate state and local tax credit programs.

With a background in animation from the School of Visual Arts in New York, Susan brings a hands-on understanding of creative production and a systems-oriented mindset. She's known for her enthusiastic, collaborative and supportive approach to leadership, her deep fluency in budgeting and logistics, and her commitment to delivering projects that meet creative vision, financial rigor, and audience impact



To survive in New York [as an animator], it's very difficult. I know that we lose a ton of people to California.

Oh yeah, it was such a huge migration, like all of the really talented people in my class at SVA, where I went, just Hemorrhaged in that direction. Living here (In LA) now it's obvious, having a union makes for a much more livable situation being an animator. New York animators are scrappy though, they make it work.

So you had your own studio, The Productive?

It was a co-working studio on top of being an animation studio.

Like a WeWork thing, right?

Yeah. I remember hearing about that model and thinking, 'That's a really good idea'. My studio being a co-working studio was key—without that constant membership support, we wouldn't have stayed afloat.

I had a lot of great experiences running it, but the marketing and membership demands were a burden. Doing the animation projects was great but finding good work was difficult. I closed the studio just before COVID hit, and thankfully that timing turned out to be a real blessing.

So the reason I'm calling is because I'm very much interested in New York and animation. And ever since COVID the studio system is pretty much dying out here. There's a few left, they seem to make it work but it's a tough thing because how do you justify the space.

So what I wanted to talk to you about is tax credits for animators.

Well when I opened my studio the Empire State Development Group only offered tax incentives for live-action. As a small animation studio looking to finance our own pitches, we realized we needed to make New York's program "animation-friendly."

So we mounted a campaign to expand New York's credit to include animation, and the ESD team was surprisingly receptive. What had happened was Blue Sky Animation packed up and moved from White Plains to Connecticut for a sweeter deal—proof that without comparable incentives, productions would follow the money. Our timing was perfect: they wanted to keep production—and jobs—here. After several rounds of advocacy, the credit was amended to cover all below-the-line roles (animators, colorists, production assistants, etc.), though it still excludes above-the-line talent like directors and art directors. Voice actors don't qualify unless they're singing—then they're a musician and do qualify, writing was explicitly left out (which upset the WGA, but that's a separate conversation).

There's no minimum spend, so even indie projects can benefit. For example, I secured the credit for a fully animated pilot produced for YouTube Red by the creators of The Key of Awesome—an independent YouTube channel at the time.

our original. We wanted this new spin-off to push the boundaries and look better, not go backwards. But my team of geniuses (Rob Powers, Zach Deckter, Andrew Roberts, Sal Iaccarino) figured it out and the end result well exceeded my expectations!

I've been in this position before a very few times. I know as an independent animator, which is where I would put you, as an independent animator. you sort of want to do it like a lot yourself, but then when you work with someone else and they do it so much better than you ever could. Ah, I love that feeling.

It's the best. I think we were also able to push the boundaries creatively because so many of our amazingly talented artists from the original team returned for this new spin-off. I honestly don't think we could have done it without them. I couldn't be happier with the people that I was able to work with on this spin-off, they truly are the best of the best!

Well, the end product is fantastic.

Let's talk about production. I was looking at the credits and you have Snowflake Films NYC and Kavaleer Productions. How did it work with a combination of local talent and an overseas studio? Was everything remote or do you have a physical space?

Snowflake Films has a physical space here in Dumbo. For the series the studio produced music, lyrics, storyboard, character design, rigging, key prop and background design, some key animation, edit, sound effects, and final mix. We worked with Kavaleer, an animation amazing studio in Ireland, who produced episodic design, animation, and final post.



This new series introduces, Izzy (rocking guinea pig), Tate (lovable snake), and Zuri (silly bunny). Alone these three classroom pets have no real superpowers, but when they come together and work as a team there's nothing they can't do!

So when you got the green light, what did you do? How did you update the style and animation and yet keep it true to the original?

Yeah, you know, that was one of the first questions I asked Nickelodeon when they reached out. I wondered if they wanted an updated CG look like some of their other recent reboots. But I was happy to hear that this wasn't what they were looking for. They wanted to stick with the original photo-puppetry style that helped make the show a success way back when. And they wanted to stay true to our mini-operetta music format.

You didn't use any of the assets from the other show?

On the original, the pets live in a quintessential red schoolhouse in the country. But for this new concept, we have a brand-new trio of classroom pets, who live in a jazzy new city location. It wasn't possible to use any of the old assets, because all the characters and locations are new. The resolution of this spin-off was also at a much higher quality, so that also prevented any reuse of old assets.

What software?

We use real photographs to create digital puppets in Photoshop that are then rigged and animated in After Effects.

Now, I'm guessing from looking at the opening of the show that you live in Brownstone Brooklyn. I totally got that if she's overseeing this, she's got to live in Brownstone Brooklyn.

Yes, good guess!

Sticking with the animation style, I have to say that technically the head rotations are fantastic. Can you talk about the technical aspects of that at all?

Just like the original, real animals are photographed in a sort of stop motion way and rigged like very complex paper dolls. On the original, we could only get so much flexibility with head turns and positions, so the range of motion was limited. But for this new series the team created more advanced features that allowed animators to get a variety of different angles and more subtle facial movements and expressions.

I was especially blown away by the animation we were able to achieve with Tate, our new snake character. I wanted to introduce a snake as one of our three new Wonder Pets because this animal was a natural fit for where we hoped to take the new concept, highlighting deeper story telling with diverse and inclusive themes. I thought a snake character would naturally spark great "don't judge a book by its cover" messages. Plus, snakes don't have hands or arms, also leading to some powerful storylines.

But snakes are very hard to animate, especially in our photo puppetry style. I was initially worried that the snake's animation could appear choppy, and more limited than

I'm not sure you're familiar with Signe Bauman?

We all are. She's amazing.

Signe is a wonder. I secured the New York tax credit for her feature length animation, *My Love Affair with Marriage*, and I'm super proud to be handling the accounting and filings for her next film project, *Karmic Knot*.

So, how do you get a tax credit for a film?

Let's just stick with Signe. How does she get a tax write off? She applies for it and then she does her taxes and gets to take 40,000 off of her income?

I'm really glad you asked because it's not intuitive for people. What you're describing is a 'deduction', like writing off your Cintiq or something -and that's not an uncommon misconception. I've heard people say "So you get a discount on your taxes, who cares?" How could that be important? But in reality, 'tax credits' are a dollar-for-dollar return on qualified production expenses, and animation is EXPENSIVE, so these returns are large. Tax credits, unfortunately mostly from other countries, are what make producing animation viable in the modern age.

I personally campaign for tax credits. We're actively voting for the expansion of a tax credit program now in California, and to truly keep our industry viable in this country, we'll need a federal program as well. People are saying "What do taxes have to do with making movies?" And it's everything BUT

you're asking about smaller indie stuff so using Signe's film-making as a (vague -nothing number specific) example, here's how it's done:

1. **Application:** She submits a pitch book plus a form listing key personnel (director, producer, voice talent) and a preliminary budget to the program. This application is filed before any artist puts pencils to paper.
2. **She submits a Qualification Breakdown:** a worksheet showing what percentage of work will happen in New York versus elsewhere, and what qualifies as post-production.
3. **Production:** Signe then makes her movie with whatever money they've pulled together, however the hell they can make it -and everyone in animation in New York knows what a machine Signe is in gathering financing and animating her films into reality; *the woman is a force*.
4. **Expense Reporting:** After production wraps, every expense is itemized into line items on the New York tax credit's official forms and submitted to the state.
5. **Audit:** The state audits her claims to confirm qualified expenses.
6. **Credit Issuance:** The approved credit for 30% for all qualified costs on her film is applied against her (or her businesses) state tax liability for that year—if she owes taxes, it reduces her bill dollar-for-dollar; if she owes nothing, the credit is refunded to her. *THIS is why its called a 'tax credit' -she's getting cash back on the money she spent producing her film in New York State in the form of a credit on her or her business' State taxes.*

For instance, *Reggae Shark*, it was about \$60,000 credited back to the creators taxes the year we filed.

So Reggae Shark cost \$60,000 to create that one episode?

No, those YouTube Red pilots (they commissioned many) were given a flat rate of \$250,000 by Google. The production got about \$60,000 back for producing in New York.

Wow. That's a lot of money.

That's 30% of the qualified costs from a \$250,000 production. 30% of \$250,000 is actually \$75,000 but not all the costs were qualified (not the director, not the producer, etc...)

Also, the creator had to give half to Google.

Really?

Contracts for different studios are different: some require you to give all tax credits to them, others allow different arrangements. Understanding and knowing you can negotiate those terms is just as crucial or even more crucial than navigating the state's application process.

For the YouTube Red pilot Reggae Shark, Google's contract initially claimed 100% of any credits. After negotiating—pointing out Google couldn't get the credits unless The Key of Awesome filed for them... and why would they do all that work to get nothing out of it —Google agreed to a 50/50 split.

It's different for Signe. She funds her whole film so the tax credit goes 100% to her. And when CBS pays for "Our Cartoon President" to be done in New York State and they apply for tax credits for their production, 100% of the money goes to CBS. These applications of the credit are pretty straightforward.

But when an independent New York studio has an entity -like Google or Amazon or Netflix, paying them to do a production, they can leverage the New York State tax credit. This leverage is usually in the shape of, "Give us the amount of the tax credit we'll get back to you as additional budget upfront" and terms are negotiated from there.

So Google gave you 250K to do Reggae Shark.

Yeah.

And it was a 15 minute episode so it qualified under the pilot program for the New York State tax credits.

And you try to distribute it or get a buyer or something like that?

It was Google/YouTube Red. They were buying it, they were the client.

And then because you were in New York and you were producing it in New York, you applied for a tax credit.

JEN OXLEY

WONDER PETS: IN THE CITY

A conversation with Doug Vitarelli

Jennifer Oxley was born in Hollywood, California and caught the filmmaking bug early – she made her first film at the age of seven. Since then she's created loads of short films with her production company SNOWFLAKE FILMS NYC, including segments for Sesame Street and an adaptation of Spike Lee's children's book, Please, Baby, Please. The Museum of Modern Art acquired her latest film, The Music Box, for their permanent children's film collection. In the kids TV world, Jennifer won her first of 4 Emmy awards for her role as director on Little Bill. She later went on to create the look and animation style of the critically acclaimed series The Wonder Pets. Most recently Jennifer re-developed Clifford the Big Red Dog for TV, and co-created the hit PBS Kids animated series Peg + Cat!



The reboot looks great, congratulations. How did it come about? Did you pitch Apple TV?

When Nickelodeon approached me and asked if I'd be interested in developing a spin-off of the Wonder Pets, I was a mix of surprised, thrilled, overjoyed and totally freaking out! How would I create something that lived up to the charm and heart of the original, while bringing a fresh new take to today's audience. But I love the show, loved being a part of it, and I especially love the team, so I agreed. I started by pitching a bunch of concepts to the folks at Nickelodeon, that we eventually pitched to Apple. The idea that we landed on was - what if our original Wonder Pet's weren't alone? What if there was a vast network of singing animal-saving teamwork-loving classroom pets all around the world? And for this spin-off, what if we get to meet a whole new team of Wonder Pets who live in a brand-new city location.

In a life of awards and acclaim, Paul Fierlinger's most lasting contribution to film might be the last few minutes of 1990's *And Then I'll Stop...* Sponsored by US Health (now Aetna) the film recounts first person stories of addicts. In the final minutes the animator takes the microphone. Working on the film, he says, made him consider his own alcohol addiction. He connects this to his personal and professional problems.

Drawn From Memory follows this film. And *Drawn From Memory* is followed by other films (*Still Life with Animated Dogs*, *From Eliza to Paul and Sandra*) which center his own life story. Music critics often credit Joni Mitchell with bringing personal narrative to pop songwriting. Prior to *Ladies of the Canyon* musicians might obliquely reference their personal lives, afterwards private adventures were regularly offered for public consumption. The final act of *And Then I'll Stop...* likewise marks the beginning of an era when animators infused films with personal biography. Independent animation in 1980s was split between MTV cool and NFB style, the 70s were marked by an explosion of voices exploring the medium. The 1990s would begin the rise of non-fiction narrative (*Abductees*, Vester 1995. *Snack and Drink*, Sabiston 1999). Paul Fierlinger's approach differs markedly from predecessors like John & Faith Hubley whose films were more improvisational than autobiographical. Fierlinger directly addressed the audience, as if standing firm on judgement day with every sin laid bare. A man like that can only be born once.



Paul Fierlinger was born on March 15, 1936 in Ashiya, Japan. His father, Jan, was a Czech diplomat. As explained in *Drawn From Memory*, his father and uncle decided to position themselves in places that might be advantageous at the conclusion of the Second World War. He wound up in a boarding school in Maine.

The Fierlingers returned to Prague after the war. His uncle became Prime Minister. The "Fierlinger" name earned Paul unwanted privilege in school and the military despite his poor ability to speak Czech and his overall disinterest in school. By 1958 he was producing animation in his home studio for Czechoslovak Television. After emigrating via Netherlands, then France Fierlinger set up shop in Wynnewood, PA opening AR&T (Animation Recording & Titling) Associates in 1971. AR&T produced upwards of 700 films, including Academy Award nominee *It's So Nice to Have a Wolf Around the House* (1979), and the features *My Dog Tulip* (2009), *Slocum at Sea with Himself* (2015), *More Vivid Than This Morning's News* (2024).

Paul Fierlinger died April 4, 2025 in his home outside Philadelphia. He is survived by his wife and collaborator Sandra (Schuette) Fierlinger and millions who grew up with his shorts and became better adults through experiencing his films.

About how long did it take to do all the paperwork?

It's not hard. I say this sometimes to my producer/mentor friend of mine and she laughs, but I feel like almost anybody can do it? But she may be right - not everyone loves spreadsheets and math. Like *I love* doing my taxes. I look forward to crunching those numbers every year and like, want to show people proudly when I'm done. I guess that's not everybody. But really the tax credits are a matter of making a discipline out of your receipts, keeping everything organized; your expenses have to be track-able and when you file your numbers have to balance. There's some acumen required for filing. Line it all up. Make it as easy as possible for all the people who have to review, process and approve.

For Signe, the entire time she's making the film, every other month, Sturgis, her producer, sends me the receipts.

So every month or two, you're starting to add up the receipts. And then the process takes the amount of time the amount of time the production takes. And then once you're all set, once the production is in the can, you send in all your completed paperwork. And they send you a check.

Yeah, there's some back and forth. The State looks at some line items and will email you back, "No, we're not paying for X". For example they don't do subscriptions. So you might fight a little bit with them "We've got people working remotely and we need Dropbox. It's an integral part of production" and they may or may not allow it. Once that type of thing all settles they'll issue the credit and you file the credit with your next quarter or next year's State taxes -depending on how you file.

Waiting for that credit can be a little onerous. In my experience, smaller projects don't take as long, bigger projects, more receipts take much longer. The range my projects have waited for the credit, once they submitted their completed application, is 6 mos to a year and a 1/2.

Then New York State sends you a check.

Yep. Your tax refund.

I'm just curious. Is that check taxed?

It is *literally* your tax return.

That I don't understand. So maybe this is another way of putting it: If I make \$100,000 this year and I get this tax credit for \$30,000 then I only have to pay taxes on \$70,000?

No. You're thinking of it as a deductible again. The tax credit you get for a film you made *is* a "tax credit" issued to you, in and of itself

SO:

- You worked and made 100,000 dollars this year. Your tax liability was (you owe) \$5,327 in state taxes.
- You also made a 100,000 film, filed and got a \$30,000 tax credit you filed with your taxes

New York State will send you a check for \$24,673.

So if I got a \$30,000 credit but at the end of the year, I was getting \$500 back, they would add that on to the 500.

Correct, with your taxes. The State would send you a \$30,500 check.

If I self-funded my own pilot and distributed it through festivals or online streaming like YouTube, Vimeo, could I apply?

Yeah, I just asked for this because this streamer, his name is God, and he has a little cartoon of him being God, and he's looking into making an animated series for his YouTube channel and I was like: tax credits, let's check. And I just wrote and asked and if you're streaming, whatever the platform is, you qualify.

You'd have to make your pilot either the industry standard of 12 minutes or 22 minutes.

So there's the minimum length.

Well because the goal is really for projects made for commerce and with television programming it used to be that animated episodes were either two 12's or 23 minute with the commercial breaks cooked in so the tax credit qualifications are built on what it used to be like and not what it is now. Those are some of the qualifications. And then there's a certain amount/percentage of your budget you have to spend in New York, all this qualifying for and filing information, by the way, is available online.

And you apply for the credit before you put your first pencil to paper. Bottom line, New York and hopefully soon CA, these programs are out there, the talent is in both places and who wants to say "No" to free money?

I don't know anyone.



IN REMEMBRANCE

PAUL FIERLINGER

BY RICHARD O'CONNOR



There's a sequence in *Drawn From Memory* in which a young Paul Fierlinger sits in a bar with his former classmates Václav Havel, Milos Foreman, and the actor Pavel Landovský. They tell the story of a man who slipped through the Iron Curtain by posing as a marker painter along the road leading to the Austrian border. They all agree, an inspired idea but "a thing like that can only be done once."

Layer upon layer upon layer of narrative constructs this sequence. The anecdote of the painter, "Picasso", as the border guard named him, is a scene within the scene. The voice track doubles, Czech from the storyteller mixed under Fierlinger himself translating in his clipped, halting fashion. The scene cuts between the storyteller in the bar and the road to the border. The narrative voice of Fierlinger -sometimes speaking inside the story, other times, comments on the whole scene.

Drawn From Memory begins with a warning. The memory of a volcano. An eruption that never happened. The one incident etched in the artist's mind from his earliest days is a false memory. From there he sketches out his biography, as he remembers it.

Paul Fierlinger might be best known for his *Sesame Street* films. He produced work for The Children's Television Workshop beginning in the 1970s. The standouts are *Teeny Little Super Guy* series beginning 1982, running regularly until 2001. From his home studio outside Philadelphia he created over a dozen shorts for *Sesame* including the *Alice Kadeezzenberry* series in the 1990s. Around that time he also made *Amby & Dexter*, interstitials for Nickelodeon. This work for children may be his most widely seen work (aside from TV commercials). Work marked by idiosyncratic animation, muted colors, tactile design and quiet sophistication which makes no gestures towards conforming to conventional approaches to children's media.