



# Report of Payments to Loan-Out Company



0422012601



## Motion Picture Payroll Service Company Legal Name

Federal Employer Identification Number															CA Employer Account Number															YR															QTR																													
Address																																																																										
City																														State										ZIP Code																																		

## Loan-Out Company

Federal Employer Identification Number															Loan-Out Company Legal Name																													
CA Employer Account Number															Phone Number															Payment Amount														
Address																																												
City																														State										ZIP Code				
Principal Officer or Member Name																																												
Principal Officer or Member Social Security Number																																												

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Mail to: Employment Development Department • PO Box 980148 • West Sacramento, CA 95798-0148



If you're a Motion Picture Payroll Services Company (MPPSC), you must report payments made to loan-out companies to the Employment Development Department (EDD).

Complete this form.

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### A Loan-Out Company

A loan-out company is a corporation or a limited liability company that is classified as a corporation for federal income tax purposes, set up by someone (actor, director, or writer) to provide their own services.

- The person owns more than 10% of the company.
- Most of the work must be done by that person.
- They are not considered your employee.

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### What You Need to Report

#### Motion Picture Payroll Service Company

- Legal name
- Federal Employer Identification Number (FEIN)
- CA Employer Account Number
- Address
- Year and Quarter of the report

#### Loan-Out Company

- Legal name
- FEIN
- CA Employer Account Number
- Phone number
- Address
- Payment amount
- Name of principal officer or member
- Social Security number of that person

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### When to Report

Effective January 1, 2026, an MPPSC must file a report of payments with the EDD on the first day of the calendar month following the close of the calendar quarter. The report will become delinquent if not filed on or before the last day of that month.

#### You may be charged a penalty if you:

- Don't file the report.
- File it late, without good cause.
- Willfully or fraudulently fail to comply.

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### How to Report

#### Online

Use [e-Services for Business](https://edd.ca.gov/eServices) (edd.ca.gov/eServices) to submit your DE 422 securely and quickly.

Mail to:  
Employment Development Department  
PO Box 980148  
West Sacramento, CA 95798-0148

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### Questions

- Visit the EDD website at: [edd.ca.gov/sb422](https://edd.ca.gov/sb422)
- Call 1-916-651-9695

#### Need more forms?

Visit [Online Forms and Publications](https://edd.ca.gov/Forms) (edd.ca.gov/Forms) to download.