



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			

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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Principal Officer or Member Name			
Principal Officer or Member Social Security Number			



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



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0422012602

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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.

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
-

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](http://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

Questions

- Visit the EDD website at: edd.ca.gov/sb422
- Call 1-916-651-9695

Need more forms?

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