

Motion Picture Credit—Act 425 Quarterly Report Instructions

The motion picture payroll company or other party responsible for withholding and remitting will need to submit a quarterly report for each motion picture production in Excel format using Form R-6165-Act 425 Quarterly Report.

Section 1

Section 1 of the report is used to report the payments and income tax withheld on production employees. Please list the employees name, social security number (SSN), street address, city, zip code, whether employee is a resident of Louisiana, the quarterly payroll amount and the amount of state income tax withheld.

Section 2

Section 2, found on the second tab of the excel file, is used to report any payments to a loan out company or other entity and any payee of such loan out company or other entity.

- For payments made to a loan out company or other entity, please list the company name, Federal employer identification number (FEIN), street address, city, zip code, entity type, whether company is a related party to the production company, the quarterly payment amount and the amount of state income tax withheld.
- For payments made to a payee of a loan out company or other entity, please list the individual's name, social security number (SSN), street address, city, and zip code.
- If the production company is a related party to the loan-out company or other entity, you must attach a provision of an affidavit stating under penalty of perjury that the transaction is valued at the same value that an unrelated party would value the same transaction.
- If the production company is a related party to the loan-out company, you must attach the ownership structure of the loan-out company or other entity.

A secure file transfer portal will need to be set up to upload documents. To request that a secure file transfer portal be created, send an email request to LDRMotionPictureWTH@La.gov. Include the business name, representative's name, and email address that will receive the notifications from the portal. **Do not send documents to the email address.** Once your portal is created, an email will be sent to you from LDR to set up your username and password.

In addition to the quarterly filing of Form R-6165, each loan-out company must submit an L-3 to the Department of Revenue and submit either a W-2 or 1099 where applicable to each person receiving compensation for the performance of services