



Massachusetts Department of Revenue  
Form LOA  
Loan-Out Affidavit/Allocation

2026

Production company is required to complete and submit a separate loan-out affidavit for every personal service or loan-out company included on the film credit application. Failure by production company to fully complete and submit a fully signed loan-out affidavit for a personal service or loan-out company will result in disallowance of the credit claimed in relation to such personal service or loan-out company. To be valid and accepted, this form must be signed by an authorized representative from the loan-out company, the actor/performer and the production company.

### General Information

Production company name	Federal Identification number		
Mailing address	City/Town	State	Zip
Name of production			
Massachusetts production start date (mm/dd/yyyy)	Massachusetts production end date (mm/dd/yyyy)		

### Personal Service/Loan-Out Company Information

Company name	Federal Identification number		
Business address	City/Town	State	Zip
Mailing address (if different)	City/Town	State	Zip
Name of authorized representative	Title	Telephone	E-mail
Massachusetts start date (mm/dd/yyyy)	Massachusetts end date (mm/dd/yyyy)		

Fill in if company is registered with Massachusetts Secretary of State to do business in Massachusetts. ☐

Fill in if company is registered with Massachusetts Department of Revenue (DOR) to file and pay taxes. ☐

If either of these are not filled in, the company will be required to register with Massachusetts Secretary of State and DOR.

**I declare under the pains and penalties of perjury that to the best of my knowledge, the information contained herein is accurate and complete.**

Signature	Title	Name	Date
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### Actor/Performer Information.

 Attach additional sheets if more than one actor/performer is provided by this loan-out.

Name of actor/performer providing loan-out services	Social Security number		
Residential address	City/Town	State	Zip
Mailing address (if different)	City/Town	State	Zip
Massachusetts start date (mm/dd/yyyy)	Massachusetts end date (mm/dd/yyyy)		

Fill in if the actor/performer is registered with DOR to file and pay taxes. ☐

If this is not filled in, the actor/performer will be required to register with DOR and file a personal tax return.

**I declare under the pains and penalties of perjury that to the best of my knowledge, the information contained herein is accurate and complete.**

**I also understand and agree to comply with the Motion Picture Production Company Withholding Regulation 830 CMR 62B.2.3 Sec. 5(b).**

Signature	Name	Date
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Be sure to complete page 2.

**Payments to Loan-Out Company**

- 1** Total amount paid by production company to personal service/loan-out company for overall production. . . . . **1**
- 2** Total amount paid by production company to personal service/loan-out company for qualifying Massachusetts payroll/  
production credit. . . . . **2**
- 3** Fill in if all payments on line 2 by the production company to this loan-out are Massachusetts source income relating to services for this production. ☐
- 4** Fill in the company is registered for Massachusetts motion picture performer withholding tax. ☐
- 5** Total Massachusetts withholding tax (see instructions)
- a.** Income . . .  x .05 = . . . . . **5a**
- b.** 4% Surtax. .  x .04 = . . . . . **5b**
- 5** Total amount of Massachusetts withholding tax remitted to Massachusetts relating to this loan-out company.  
Add lines 5a and 5b. . . . . **5**
- 6** Dates the personal service/loan-out company performed service on this production in Massachusetts
- Start date (mm/dd/yyyy): \_\_\_\_\_ End date (mm/dd/yyyy): \_\_\_\_\_
- 7** Date(s) withholding payment remitted to Massachusetts Department of Revenue

**I declare under the pains and penalties of perjury that to the best of my knowledge, the information contained herein is accurate and complete.**

Signature

Title

Name

Date

Mail to **Massachusetts Department of Revenue, Audit Division, 200 Arlington Street, Room 4300, Chelsea, MA 02150, attn.: Film Credit Unit.**

# Form LOA Instructions

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## What is the Loan-Out Affidavit?

The Loan-Out Affidavit is a form the production company is required to complete and submit for each and every personal service/loanout company whose wages are included on the Film Credit Application. Failure by the production company to complete and submit a Loan-Out Affidavit for a personal service/loan-out company will result in disallowance of the credit claimed in relation to such personal service/loan-out company.

**Note:** The affidavit must be completed in full and signed with original signatures by an authorized representative of the production company, an authorized representative of the personal service/loan-out company and the actor/performer in order to be valid and accepted.

## Who Must File a Loan-Out Affidavit?

Production companies who are claiming wages for amounts paid to personal service/loan-out companies on the Massachusetts Application for Payroll/Production Credit must file the affidavit with their application for credit. A separate Loan-Out Affidavit must be completed and filed with the Massachusetts Application for Payroll/Production Credit for each personal service/loan-out company included on the application for credit.

**Note:** A copy of the signed affidavit should be retained by the loanout company and the actor/performer for their records and to attach to their Massachusetts income tax returns as required.

## General Information

Complete the general information section of this application with the information requested. On the Massachusetts production information line, enter the first date that the production company did work in Massachusetts and the final day the production company did work in Massachusetts on this production.

## Personal Service/Loan-out Company Information

This section is to be completed and signed by an authorized representative of the personal service/loan-out company. All sections must be completed in order for the wages to be included on the production company's credit application. The Massachusetts start and end dates are the first date that the personal service/loan-out company did work in Massachusetts and the final day the personal service/loan-out company did work in Massachusetts on this production.

## Actor/Performer Information

This section is to be completed and signed by the actor/performer. All sections must be completed in order for the wages to be included on the production company's credit application. The Massachusetts start and end dates are the first date that the actor/performer did work in Massachusetts and the final day the actor/performer did work in Massachusetts on this production.

## Payments to Personal Service/Loan-out Companies

To be completed by the production company.

### Line 1

Enter the total amount of wages paid to the personal service/loanout company for the production everywhere.

### Line 2

Enter the total amount of qualified wages paid to the personal service/loan-out company for the production in Massachusetts.

### Line 3

Fill in to verify that all wages paid to the personal service/ loan-out company are for services performed in Massachusetts and constitute Massachusetts source income to the personal service/loan-out company.

### Line 4

Under 830 CMR 62B.2.3, the production company is required to register and withhold on payments made to loan-out companies. Fill in to verify that the production company has complied with the regulation.

### Line 5

Enter the total amount of Massachusetts withholding tax remitted to Massachusetts relating to the wages paid to this loan-out company.

### Line 6

Enter the range of dates that this loan-out company performed services in Massachusetts relating to the wages on line 2.

### Line 7

Enter the date or dates withholding tax payments were made to Massachusetts.

**Note:** The completed form must be filed with the Application for Payroll/Production Credit.

Mail to **Massachusetts Department of Revenue, Audit Division, 200 Arlington Street, Room 4300, Chelsea, MA 02150, attn. Film Credit Unit.**