

Checklist for Completing the *Quarterly Wage and Withholding Report* (DE 6)

Completing the DE 6 with correct information can save time and money for both the employer and EDD. The following checklist can help prevent reporting errors and erroneous Unemployment Insurance and State Disability Insurance benefit claims.

✓ **Are the following correct?**

- Your Employer Account Number and business name.
- The year and quarter you are reporting.
(Example: 063 for the quarter ended September 30, 2006)
- The social security numbers and names of your employees.

✓ **To prevent your DE 6 from being misread:**

- Type and use font size 12 in upper case letters.
- If using a pen, print neatly.
- Use only black ink.

✓ **Verify the monetary amounts.**

- Include dollars and cents. Do not use dashes, commas, or slashes (- , /).
- Are your employees' wages and withholding amounts correct?
- Are page totals and the grand totals correct?

✓ **What to do if you have no payroll for the quarter?**

- Enter zeros in each box in Item A. Check box "C," No Payroll. Sign, date, provide your telephone number on the form, and send to EDD.

✓ **What to do if you are out of business?**

- Check box "D," Out of Business/Final Report. Check this box if this is your final report and you will not be reporting wages in any subsequent quarter. You must also complete an *Annual Reconciliation Statement* (DE 7) and pay any amounts due with a *Payroll Tax Deposit* (DE 88) within 10 days of quitting business to avoid penalty and interest charges.

Employers are responsible to ensure the DE 6 is correct and timely even though you have a payroll service, bookkeeper, or accountant prepare the DE 6.

Do not submit your DE 6 in spreadsheet form. An alternate form DE 6, prepared by your payroll preparer, must first be approved by the Department's Alternate Forms Coordinator. Please call (916) 255-0649 for additional information.

If you are still filing a paper DE 6 and have online Internet service, iFile is an excellent way to prepare and submit your DE 6, eliminating many of the errors previously mentioned. View our Web site at www.edd.ca.gov "Online Services" under "Top Links."

Call the Taxpayer Assistance Center at 1-888-745-3886 if you have any questions.