

TAX AND WAGE ADJUSTMENT FORM

STATUTE OF LIMITATIONS
A claim for refund or credit must be filed within three years of the last timely filing date of the year being adjusted

SECTION I:

BUSINESS NAME _____

ADDRESS _____

CITY, STATE, ZIP _____

REASON FOR ADJUSTMENT _____

EMPLOYER ACCOUNT NO. _____

TAX YEAR _____

SECTION II: REQUEST FOR REFUND OF OVERPAYMENT ON PAYROLL TAX DEPOSIT PRIOR TO FILING OF DE7/DE3HW.
Provide the following information and complete Items B through H in Section III, with correct deposit information.

PAY DATE:

YEAR: QTR:

AMOUNT PREVIOUSLY PAID \$

SECTION III: REQUEST FOR REFUND OR ANNUAL RECONCILIATION RETURN ADJUSTMENTS

A. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR> (A)

B. UNEMPLOYMENT INSURANCE (UI) TAXES

UI RATE _____ % UI TAXABLE WAGES = (B) UI CONTRIBUTIONS

C. EMPLOYMENT TRAINING TAX (ETT) RATE OF _____ % UI TAXABLE WAGES = (C) ETT CONTRIBUTIONS

D. STATE DISABILITY INSURANCE (SDI) TAXES (includes Paid Family Leave amount)

SDI RATE _____ % SDI TAXABLE WAGES = (D) SDI EMPLOYEE CONTRIBUTIONS WITHHELD

E. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD> (E)

F. SUBTOTAL (Add Items B, C, D and E)> (F)

G. LESS: CONTRIBUTIONS AND WITHHOLDINGS PAID FOR THE YEAR> (G)

(DO NOT INCLUDE PENALTY AND INTEREST PAYMENTS)

H. LESS: ERRONEOUS SDI CONTRIBUTIONS NOT REFUNDED TO THE EMPLOYEE(S)> (H)

(COMPLETE SECTION IV).

I. TOTAL TAXES DUE OR OVERPAID (ITEM F MINUS ITEM G PLUS ITEM H)> (I)

IF TAXES ARE DUE, SUBMIT PAYMENT WITH THIS FORM (DO NOT USE DE 88).>

IF SDI OR PIT WITHHOLDINGS ARE OVERPAID, **COMPLETE SECTION IV.**

Complete reverse side of this form if the adjustment changes what you reported on the Quarterly Wage and Withholding Report (DE 6).

SECTION IV: STATE DISABILITY INSURANCE (SDI) AND CALIFORNIA PERSONAL INCOME TAX (PIT) OVERPAYMENTS

SDI and PIT deductions are employee contributions. The EDD cannot refund these contributions to you unless you first refund the erroneous deductions to the employee(s).

SDI deductions Yes No **PIT deductions** Yes No

1. Was the overpayment withheld from the wages of employee(s)? Yes No

If no, no further information is required in this Section.

2. If yes, was this amount refunded to the employee(s)? Yes No

- If the overpayment has not been refunded because employee(s) are no longer employed and you are unable to locate, EDD will need further information. On a separate page list: Social Security Number, employee(s) name, last known address, and amount of SDI not refunded.
- If you have not issued W-2s, EDD will allow PIT wage and withholding credit adjustments. Please enter changes in Section V.

STOP If you have issued W-2s, the employee will receive a credit for the PIT overwithholdings when filing his/her California Income Tax Return (Form 540) with the Franchise Tax Board. Do not refund PIT overwithholdings to the employee. Do not change the California PIT withholding amount shown on the Form W-2. Do not file a claim for refund with EDD. For additional information see Instruction Sheet (DE 678-I), Section IV.

Signature _____ Title _____ Phone (____) _____ Date _____
(Owner, Accountant, Preparer, etc.)

TAX AND WAGE ADJUSTMENT FORM

EMPLOYER ACCOUNT NO.

BUSINESS NAME _____

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SECTION V: QUARTERLY WAGE AND WITHHOLDING ADJUSTMENTS

Enter amounts that should have been reported, if unchanged leave field blank. Correcting the Social Security Number or Name requires two entries. See Instruction Sheet (DE 678-I), Section V, for further information and instructions.

QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)
		TOTAL SUBJECT WAGES
		PIT WAGES
		PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)
		TOTAL SUBJECT WAGES
		PIT WAGES
		PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)
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