



**PAYROLL TAX DEPOSIT (DE 88) REV. 16 (1-04)
PRINTING SPECIFICATIONS
COMPUTER OR LASER GENERATED ALTERNATE FORMS**

The Employment Development Department (EDD) provides DE 88 forms suitable for laser printers at no cost to our customers.

These specifications will assist you in creating an alternate (facsimile) DE 88 form that we can image with our equipment. A sample alternate DE 88 and an original Payroll Tax Deposit (DE 88) are included with these specifications. The sample alternate format should not be used to align with your alternate format as reproduction has caused distortion.

Please use the print and line positions provided in these specifications to create your alternate form. The DE 88 form is the correct template to use to verify that your alternate format is correct. Place the DE 88 over or under your alternate format and visually verify that the data on your alternate form is printing within the corresponding boxes on the DE 88. If this is the case, the alternate format has been designed to meet our specifications.

ALL FORMS MUST BE SUBMITTED FOR APPROVAL BEFORE USE

Please submit a sample deck for testing and approval. The test deck should include 25 original documents – no photocopies. You may use dummy data and repeat the data on all the pages.

The test deck should be mailed to the following address:

Alternate Forms Coordinator
Information Management Group/MIC 96
Employment Development Department
P.O. Box 826880
Sacramento, CA 94280-0001

For express mail, make sure to include my telephone number, (916) 255-0649, on the air bill. The street address is: 9815 C Goethe Road, Sacramento, CA 95827, Attn: Alternate Forms Coordinator, MIC 96.

TEST SAMPLES MUST MEET A 95% OR BETTER READ RATE TO BE APPROVED

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GENERAL REQUIREMENTS AND INFORMATION

Paper: Use 8 1/2" by 11" white, 20-pound bond paper. NCR paper or recycled paper will not feed into the scanners and is not acceptable.

Form Size: The DE 88 coupon is 8 inches wide by 3 4/6 inches high. Alternate form samples submitted to EDD must be cut cleanly to these dimensions; otherwise, our equipment will jam. If the alternate forms submitted for testing and approval are not cut to the required dimensions with a straight edge, new test samples will be requested.

Alignment: The top of the form is zero, the bottom line is 22, the left perforation is print position zero and the right perforation is print position 80. Print at six vertical lines per inch and 10 horizontal print positions per inch.

Ink: Use black ink only. If possible, use non-ferric ink as ferric ink contains metal which interferes with our automated mail sorting equipment.

Printer: Do not use a dot matrix printer. Dot matrix printing will not meet the 95% read rate requirement.

Font Size: Please use 10 or 12 point Lucinda Console or Courier font to print the data to be captured. Data to be captured is indicated by bold print. **Do not print your alternate format in bold type.** ALL LETTERS MUST BE PRINTED IN UPPER CASE ONLY.

EDD Approval Number: This number will be assigned to forms that EDD has tested and approved.

Non-scannable file copies: If you provide your customers with copies that are not Optical Character Reader (OCR) compatible, please advise them not to submit their file copies to EDD. We have found that the warning **DO NOT SEND THIS COPY TO EDD** is effective when printed on the file copy.

User codes: If you print code numbers or letters on your forms, please position them above the Employer Name and Address between lines 9 and 12 and print positions 6 thru 33.

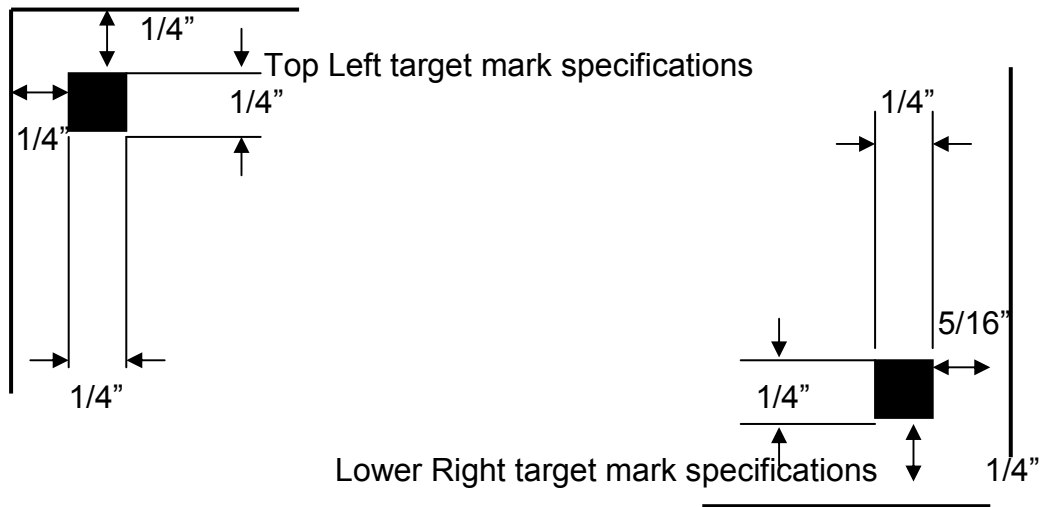
Display of Numbers: Right justify the numbers in the payment amount fields. Use decimal points or spaces between digits as appropriate, for example: 32 417.98 or 32 417 98. Do not use commas or dollar signs.

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TARGET MARKS

Target Marks: Two target marks are placed at the top left and lower right corners to help EDD equipment de-skew the scanned forms. The upper left-hand target mark is $\frac{1}{4}$ inch square and positioned $\frac{1}{4}$ inch off the top and left paper edge. The lower right target mark is $\frac{1}{4}$ inch square and positioned $\frac{1}{4}$ inch off the bottom and $\frac{5}{16}$ inch off the right paper edge.

The following is a sample of the correct placement of the target marks on the alternate DE 88 form:



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Form Identifier String: If you are making a Payroll Tax Deposit and you have an Employer Account Number, or if you have "applied for" as an Employer Account Number, submit your alternate format with the unique Identifier String. The Identifier String is used to identify form types and account numbers (or "applied for" numbers). If you have the California Account Number, the correct format for the Identifier String is "00880198NNNNNNNN". N represents the California Employer Account number. If you do not have a California Account Number, the correct format for the Identifier String is "0088019800000000". 0 represents the "applied for" California Employer Account number. Print in the OCR A 12 point bold font (or Courier 12 font if OCR A is unavailable). The print and line positions for the Form Identifier String are listed below:

ITEM	PRINT LINES	PRINT POSITIONS	PRINT FORMAT
Form Identifier String	18	21 thru 36	00880198NNNNNNNN or 0088019800000000

The following is a sample of the correct position for the Form Identifier String on the alternate DE 88 form with a California Employer Account Number:

		0 6 3 0 9 9	NB	X	UI	0 0
			SW	X	ETT	0 0
SAMPLE COUPON			Mthly	X	DI	2 3 7 6 4 0 6 6
CA CORP			Qrtly	X	PIT	3 9 3 5 8 0 9 2
EDD 99999					PEN	6 3 1 2 2 1 1
1 2 3	4 5 6 7	4		9 9 2		
EMPLOYMENT DEVELOPMENT DEPT					INT	7 6 0 3 0
					TOT \$	6 9 5 1 0 3 9 9
0088019812345674						
PREPARER _____		PHONE NUMBER _____		DE88 Rev.14 (1-98)		

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The following is a sample of the correct position for the Identifier String on the alternate DE 88 form with a "applied for" California Employer Account Number:

0 3 3 1 0 1	NB	X	UI		0 0
	SW	X	ETT		0 0
SAMPLE COUPON	Monthly	X	DI	2 3 7 6 4 0 6 6	
CA CORP	Quarterly	X	PIT	3 9 3 5 8 0 9 2	
EDD 99999			PEN	6 3 1 2 2 1 1	
0 0 0 0 0 0 0	0 1 1		INT	7 6 0 3 0	
EMPLOYMENT DEVELOPMENT DEPT			TOT \$	6 9 5 1 0 3.9 9	
0088019800000000					

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Note: To properly identify those remittances without California Employer Account Numbers, EDD needs you to provide the following:

Owners Name DBA Mailing Address or FEIN (if available)

See page 3 of the specifications for the correct placement of this information on the alternate form.

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ITEM	PRINT LINES	PRINT POSITIONS	PRINT FORMAT
TARGET MARKS	See page 3.		
Form Identifier String	See page 4 and 5.		
Payroll Date	5	21 thru 31	MMDDYY
Employer Name	8	6 thru 33	NAME
Employer DBA	9	6 thru 33	DBA
Employer Address or FEIN (Print on "No Employer Acct No." coupons only)	10	6 thru 33	MAILING ADDRESS or FEIN
Employer Approval Number (Assigned by EDD)	11	6 thru 15	EDD 12345
Employer Account Number	13	13 thru 31	NNN NNNN N
Year/Quarter	13	42 thru 46	YYQ
EDD (for use with EDD supplied envelopes)	15	16 thru 49	EMPLOYMENT DEVELOPMENT DEPARTMENT

Payment Type: Print X only by payment being reported and display the titles in a small font. **DO NOT USE BOLD PRINT.**

Next Banking Day X (Abbreviate title to NB)	5 5	40 thru 42 46	NB X
Semi Weekly X (Abbreviate title to SW)	7 7	40 thru 42 46	SW X
Monthly X (Abbreviate title to Mtly)	9 9	40 thru 42 46	Mtly X
Quarterly X (Abbreviate title to Qrtly)	11 11	40 thru 42 46	Qtly X

N=Numeric

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ITEM	PRINT LINES	PRINT POSITIONS	PRINT FORMAT
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Fund Titles/Payment Amounts: Please display the fund titles in a small font. Print the fund types even if there is no payment for that fund.

Unemployment Insurance	5	51 thru 53	UI
 UI Amount	5	61 thru 77	N NNN NNN NN
Employment Training Tax	7	51 thru 53	ETT
 ETT Amount	7	61 thru 77	N NNN NNN NN
Disability Insurance	9	51 thru 53	DI
 DI Amount	9	61 thru 77	N NNN NNN NN
California PIT	11	51 thru 53	PIT
 PIT Amount	11	61 thru 77	N NNN NNN NN
Penalty	13	51 thru 53	PEN
 Penalty Amount	13	61 thru 77	N NNN NNN NN
Interest	15	51 thru 53	INT
 Interest Amount	15	61 thru 77	N NNN NNN NN
Total Paid	17	51 thru 53	TOT
 Dollar Sign	17	57 thru 58	\$ (Use OCR B 18pt)
 Decimal	17	74 thru 75	. (BOLD)
 Total Amount	17	59 thru 77	N NNN NNN NN
Preparer and Phone Number	20	1 thru 38	Any font is acceptable, But do not extend beyond Print position 38 to the right.
Revision Number (Reduced font is necessary – there should be 2/8 inch clearance around lower right target mark)	21	60 thru 70	DE 88 Rev. 16 (1-04)

N=Numeric

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Quarterly – This DE 88 coupon type is used only at the end of the quarter to make UI and ETT payments and to pay any DI and PIT not previously deposited. The correct method of completing the quarterly DE 88 coupon is as follows:

- Include the last day of the quarter in the PAYROLL DATE field
- Mark the QUARTERLY payment type
- Include the correct year and quarter in the YEAR/QUARTER field

If you have any questions, please contact the Alternate Forms Coordinator at (916) 255-0649.



123106

NB

UI

SAMPLE COUPON
CA CORP
EDD 12345

SW

ETT

Mthly

DI

Qtrly

PIT

8 97

123 4567 8

074

PEN

EMPLOYMENT DEVELOPMENT DEPARTMENT

INT

0088019812345678

TOT \$

8 97

PREPARER

PHONE NUMBER
(916) 123-4567

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