

# SAMPLE FORMS GUIDE

[www.edd.ca.gov](http://www.edd.ca.gov)



Arnold Schwarzenegger  
Governor

Dear California Employer:

As an employer, the Employment Development Department (EDD) recognizes that you are vital to the State's economic success. To help you meet your payroll reporting obligations, enclosed is the revised *Sample Forms Guide* (DE 45).

This guide is designed to assist you in completing the most frequently used EDD forms. We provide information explaining the purpose of each form, when each form is due, and how it may be obtained.

To help reduce potential errors when filing, we have included a sample of each completed form and sections such as "Tips for Preparing Forms," "Common Errors to Avoid," and "Frequently Asked Questions."

For questions regarding the information in this guide, visit our Web site at [www.edd.ca.gov](http://www.edd.ca.gov) or call us at (888) 745-3886. You may use our Fax on Demand and EZ Access Information Topics system to obtain additional information at (877) 547-4503.

We appreciate your commitment to doing business in California and wish you continued success.

Sincerely,

PATRICK W. HENNING  
Director

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# **TAX FORMS**

## ANNUAL PAYROLL TAX RETURN FOR EMPLOYER OF HOUSEHOLD WORKERS (DE 3HW)

**Purpose:** Used by household employers who pay household wages of \$20,000 or less annually and who have elected to pay taxes once a year instead of each quarter to:

1. Send Unemployment Insurance (UI), Employment Training Tax (ETT), State Disability Insurance (SDI) withholding, and California Personal Income Tax (PIT) (if withheld) to the Employment Development Department (EDD).
2. Reconcile the total subject wages and PIT withheld reported during the year.

**When mailed:** The DE 3HW is mailed to household employers in December each year.

**When due:** The DE 3HW is due on January 1 and delinquent if not postmarked by January 31. This form **must** be filed even if no wages were paid during the calendar year. If the due date falls on a Saturday, Sunday, or legal holiday, the delinquency date is extended to the next business date.

**Refer to:** *Household Employer's Guide* (DE 8829).

**How to obtain:**

- EDD's Web site at [www.edd.ca.gov/taxrep/de3hw.pdf](http://www.edd.ca.gov/taxrep/de3hw.pdf)
- Fax on Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Use EDD-supplied preprinted DE 3HW to ensure the accuracy of your tax rates and employer account number.</li> <li>• Use the correct employer account number and year on the form when not using the EDD-supplied preprinted form.</li> <li>• Amount of check should match the balance of total taxes due (Line H).</li> <li>• Write your employer account number, period the payment is for, and form number on the check (e.g., 123-1234-1, 2006, DE 3HW).</li> <li>• Use a separate DE 3HW for each year.</li> <li>• Include your telephone number and area code so we can call you if we have questions.</li> <li>• If total wages exceed \$20,000 during the year, you must notify EDD immediately that you need to change to a quarterly taxpayer.</li> <li>• The form must be filed even if no wages were paid during the calendar year. If you didn't pay wages this year, check the "No Wages Paid this Year" box, enter a zero in Item H, sign and date the return.</li> </ul>	<ul style="list-style-type: none"> <li>• Failing to file a DE 3HW when there were no wages paid during the year.</li> <li>• Using the wrong employer account number/year.</li> <li>• Reporting information in an incorrect field.</li> <li>• Using monthly or quarterly wages instead of annual wages on Line A.</li> <li>• Leaving Lines A, B1, C1, D1, E, G, or H blank, or entering an inaccurate subtotal in Line F.</li> <li>• Line E does not match the sum of Line J on DE 3BHWs for all quarters having personal income tax withholdings during calendar year.</li> <li>• Omitting your signature, phone number, and date signed from the form.</li> </ul>

**Please keep your account information current by completing a *Change of Employer Account Information* (DE 24) form for all changes to the original registration information. This form is available online at [www.edd.ca.gov/taxrep/de24.pdf](http://www.edd.ca.gov/taxrep/de24.pdf).**

**ANNUAL PAYROLL TAX RETURN FOR EMPLOYER OF HOUSEHOLD WORKERS (DE 3HW)**  
**(Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**ANNUAL PAYROLL TAX RETURN FOR EMPLOYERS OF HOUSEHOLD WORKERS**

APPROVED EXTENSION TO: \_\_\_\_\_

PLEASE TYPE OR PRINT ALL INFORMATION IN BLACK INK-DO NOT ALTER PREPRINTED INFORMATION

YEAR ENDED 12/30/06 DUE 1/1/07

DELINQUENT IF NOT POSTMARKED OR RECEIVED BY 1/31/07

YEAR
2006

JOHN AND JANE SMITH  
 123 MAPLE STREET  
 ANYTOWN, CA 12345

**123-4567-8**  
 EMPLOYER ACCOUNT NO.

DEPT. USE ONLY	<b>DO NOT ALTER THIS AREA</b>									
	P1	P2	C	P	U	S	T	A		
	EFFECTIVE DATE			Mo.	Day	Yr.				
	=			=	=					

**DETAILED INSTRUCTION ARE LOCATED ON THE BACK**

- CHECK BOX IF:
- No Wages Paid This Year
  - No Longer Have Household Employees (Date) \_\_\_\_\_
  - Revert to Quarterly Reporting (Date) \_\_\_\_\_

**A. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR** ..... 3,600.00

**B. EMPLOYER'S UNEMPLOYMENT INSURANCE (UI) TAXES**  
 (Total Employee Wages up to \$7,000 per employee per calendar year)

WAGES (B1) 3,600.00	X	UI% (B2) 3.4	=	(B3) 122.40
(multiplied by)				

**C. EMPLOYMENT TRAINING TAX (ETT)**  
 (Total Employee Wages up to \$7,000 per employee per calendar year)

WAGES (C1) 3,600.00	X	ETT% (C2) 0.1	=	(C3) 3.60
(multiplied by)				

**D. EMPLOYEE STATE DISABILITY INSURANCE (SDI) TAXES**

YEAR	WAGE LIMIT	RATE	
2005	\$79,418	1.08%	
2006	\$79,418	0.8%	

WAGES (D1) 3,600.00	X	SDI% (D2) 0.80	=	(D3) 28.80
(multiplied by)				

**E. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD** ..... 0.00  
 (Total PIT Withheld per Forms W-2)

**F. TOTAL TAXES DUE (Add Items B3, C3, D3, and E)** ..... 154.80

**G. LESS VOLUNTARY PREPAYMENT OF TAXES MADE DURING THE YEAR** ..... 154.80

**H. BALANCE OF TOTAL TAXES DUE** ..... 0.00

INCLUDE EMPLOYER ACCOUNT NUMBER ON YOUR CHECK. Do not staple check to return.  
 Make check payable to EMPLOYMENT DEVELOPMENT DEPARTMENT

I. Be sure to sign this declaration: *I declare that the information herein is true and correct to the best of my knowledge and belief.*  
 Signature Jane Smith Title EMPLOYER/OWNER Phone (123) 555-7890 Date 1/20/07  
Employer, Accountant, Preparer, etc.)



**ANNUAL RECONCILIATION STATEMENT (DE 7)**

**Purpose:** To reconcile deposits submitted during the year for Unemployment Insurance (UI), Employment Training Tax (ETT), State Disability Insurance (SDI), and California Personal Income Tax (PIT) withheld and to reconcile employees' total subject wages and PIT reported during the year.

**When mailed:** The DE 7 is mailed to employers in December each year.

**When due:** The DE 7 is due on January 1 and delinquent if not postmarked by January 31. This form **must** be filed even if no subject wages were paid during the calendar year. If the due date falls on a Saturday, Sunday, or legal holiday, the delinquency date is extended to the next business date.

**Refer to:** *California Employer's Guide* (DE 44) or *Household Employer's Guide* (DE 8829).

- How to obtain:**
- EDD's Web site at [www.edd.ca.gov/taxrep/de7.pdf](http://www.edd.ca.gov/taxrep/de7.pdf)
  - Taxpayer Assistance Center at (888) 745-3886
  - Fax on Demand at (877) 547-4503
  - For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Use EDD-supplied preprinted DE 7 to ensure the accuracy of your tax rates and employer account number.</li> <li>• Use the correct employer account number and year on the form when not using the EDD-supplied preprinted form.</li> <li>• Confirm your employer account number is the same as printed on the <i>Payroll Tax Deposit</i> (DE 88) coupon.</li> <li>• Enter your Federal Employer Identification Number (FEIN) on the form.</li> <li>• If additional taxes are due, prepare a DE 88 for the amount due on Line J and mail payment to the DE 88 address as you normally do.</li> <li>• If you had a UI rate change within the same year, you need to file a separate DE 7 for each period of time covered by each rate.</li> <li>• Line G should match the sum of Forms W-2 (Box 17) plus Forms 1099R (Box 10) if any.</li> <li>• If you didn't pay wages this year, check Box A "No Wages Paid this Year", sign, and date the return. This form must be filed even if no subject wages were paid during the calendar year.</li> </ul>	<ul style="list-style-type: none"> <li>• Using red ink.</li> <li>• Using the wrong employer account number/year.</li> <li>• Using a form that EDD has not approved.</li> <li>• Omitting your FEIN.</li> <li>• Reporting information in an incorrect field.</li> <li>• Using an amended/corrected DE 7 to make an adjustment on a previously filed DE 7. Please use <i>Tax and Wage Adjustment Form</i> (DE 678) instead.</li> <li>• Reporting PIT wages instead of total subject wages on Line C.</li> <li>• Leaving Lines C, D2, F2, G, I, or J blank, or entering an inaccurate subtotal in Line H.</li> <li>• Line C does not match the sum of Line M on DE 6s for all quarters having subject wages during that year.</li> <li>• Line G does not match the sum of Line O on DE 6s for all quarters having PIT withholdings during the calendar year.</li> <li>• Omitting your signature, title, phone number, and date signed from the form.</li> </ul>

**Please keep your account information current by completing a *Change of Employer Account Information* (DE 24) form for all changes to the original registration information. This form is available online at [www.edd.ca.gov/taxrep/de24.pdf](http://www.edd.ca.gov/taxrep/de24.pdf).**



**APPLICATION FOR TRANSFER OF RESERVE ACCOUNT (DE 4453)**

**Purpose:** To request transfer of an Unemployment Insurance (UI) reserve account when an employer acquires all or part of another employer’s business. The employer who acquired the business has the option to apply for transfer of all or part of the former owner’s UI reserve account. This may result in an immediate reduction or increase in the UI rate of the employer who acquired the business.

**When due:** The DE 4453 is due within 90 days of acquiring the business. Any application for transfer filed later than 90 days after acquiring the business may be subject to some restrictions. Partial transfers must be postmarked within 90 days of acquisition.

**Refer to:** *California Employer’s Guide* (DE 44).

- How to obtain:**
- EDD's Web site at [www.edd.ca.gov/taxrep/de4453.pdf](http://www.edd.ca.gov/taxrep/de4453.pdf)
  - Fax on Demand at (877) 547-4503
  - Taxpayer Assistance Center at (888) 745-3886
  - Contribution Rate Group at (916) 653-7795
  - For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• File this application within 90 days of the acquisition of the other business.</li> <li>• Print contact person's name and telephone number and sign and date the application on Page 2.</li> <li>• If you have not been notified of your new EDD employer account number, enter "applied for" in Number 1, Page 1.</li> <li>• Complete all lines that are applicable.</li> </ul>	<ul style="list-style-type: none"> <li>• Incomplete application.</li> <li>• Omitting your signature, title, telephone number, and date signed.</li> </ul>

**FREQUENTLY ASKED QUESTIONS**

Q. What is a UI reserve account?

A. A UI reserve account is established when an employer first registers with EDD and is assigned an account number. It is a cumulative record of UI credits and charges and is used to determine the employer’s annual UI tax rate.

Q. Can I benefit from a UI reserve account transfer?

A. A new employer’s UI tax rate is 3.4 percent for up to the first three years. If you buy all or part of an established business, you have the option of acquiring the previous owner's UI tax rate, which may be lower or higher than the 3.4 percent. If the transfer results in a rate increase, you will be notified **prior** to the transfer of reserve account.

**APPLICATION FOR TRANSFER OF RESERVE ACCOUNT (DE 4453) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



EMPLOYMENT DEVELOPMENT DEPARTMENT, MIC 4  
P.O. BOX 826880, SACRAMENTO, CA 94280-0001  
APPLICATIONS CAN BE FAXED TO (916) 653-5254  
**DO NOT MAIL WITH ANY OTHER FORM**

**APPLICATION FOR TRANSFER OF RESERVE ACCOUNT**

**INSTRUCTIONS** - Please read and complete this form carefully. If you acquired a business from an employer who was registered with the Employment Development Department, you may apply for a transfer of all or a part of the reserve account. (A reserve account is used to determine the Unemployment Insurance [UI] tax rate.) Not all reserve account balances are desirable. If the transfer of your predecessor's reserve account is approved, **you will be subject to all or a percentage of the predecessor's benefit charges, which could increase your rate in future years.** If you need additional information, please call (916) 653-7795, Contribution Rate Group. Failure to completely answer all questions may result in a delay or denial of approval of this application. If more space is needed for explanation, attach separate sheets.

ANY APPLICATION FOR  
TRANSFER FILED LATER THAN  
90 DAYS AFTER ACQUIRING  
THE BUSINESS MAY BE  
**RESTRICTED.**

I. Complete the following:

1. Your eight digit employer account number 123-4567-8
  - 1a. Federal Employer Identification Number (FEIN) 22-2222222
2. Owner's full name JOHN DOE
3. Your business name EMPLOYER CITY STORE
4. Business address 1000 MAIN STREET, ANYTOWN, CA 12345
5. Name of business acquired ZZZ COMPANY
6. Former owner's eight digit employer account number 876-5432-1
7. Former owner's full name JOE SMITH
8. Former owner's business location 1000 MAIN STREET, ANYTOWN, CA 12345
  - 8a. Former owner's phone number (123) 555-7890
9. Date of acquisition 1/1/06
10. Type of acquisition (check one)
  - Purchase \$7,000 (agreed upon purchase price)
  - Stock purchase
  - Change in form only. If you checked this box, please call the Taxpayer Assistance Center at (888) 745-3886 before submitting the application to determine if you were required to obtain a new account number. **For example, a new number is not required if there was just a name change, change from sole proprietor to corporation or partnership, partner added or deleted, new federal number obtained, but same owner, LLC added, etc.**
  - Other (explain) \_\_\_\_\_
11. Major assets acquired: (Please check all applicable.)

<input checked="" type="checkbox"/> Place of business	<input checked="" type="checkbox"/> Customers	<input type="checkbox"/> Trade name
<input checked="" type="checkbox"/> Accounts receivable	<input checked="" type="checkbox"/> Goodwill	<input type="checkbox"/> Stock in trade
<input type="checkbox"/> Tools & fixtures	<input type="checkbox"/> Staff of employees	
12. Did you continue the operation of the business you acquired?  Yes  No  
If no, please explain \_\_\_\_\_

**APPLICATION FOR TRANSFER OF RESERVE ACCOUNT (DE 4453) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**

13. Number of workers employed by seller just before sale 9
14. Number of workers employed by you 11
15. Are you a labor contractor, employment agency or other provider of employment services?  Yes  No  
If yes, explain operation \_\_\_\_\_
16. Did you purchase an employment agency?  Yes  No If you answer yes, please explain the operation:  
\_\_\_\_\_
17. Portion of the business acquired from the former owner:  
(a)  **ALL** of the business: (If you checked this section, you are requesting a complete reserve account transfer which cannot be processed unless the former owner's account number is inactive. If possible, please provide a letter from the former owner to inactivate their account as of the date of acquisition. **Go directly to Section III.**)  
(b)  **PART** of the business: (If you checked this section, complete Sections II and III.)

II. 1. That portion of the business acquired was started by its original owner on \_\_\_\_\_ (date).

**Please complete either item number 2 or item number 3.**

2. The portion of the business we acquired is \_\_\_\_\_% of the former owner's business. **Go to Section III.**
3. The taxable wages, for the portion of the former owner's business, which we acquired, were as follows: (USE ONLY WAGES UP TO THE \$7,000 ANNUAL LIMIT FOR EACH EMPLOYEE FOR CALENDAR YEARS LISTED BELOW). Please provide the taxable wages for the years shown below for the portion of the business you acquired through the quarter of acquisition.

For entire calendar years of: 2002 \$ \_\_\_\_\_ 2003 \$ \_\_\_\_\_ 2004 \$ \_\_\_\_\_

**- BY QUARTERS -**

	JAN. 1 TO MARCH 31	APRIL 1 TO JUNE 30	JULY 1 TO SEPT. 30	OCT. 1 TO DEC. 31
2005 \$	_____	\$ _____	\$ _____	\$ _____
2006 \$	_____	\$ _____	\$ _____	\$ _____

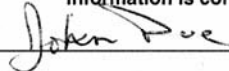
IF YOU CANNOT PROVIDE EXACT FIGURES, please give us your estimate. To obtain the most accurate estimate, please contact the former owner for the taxable wage information.

DID YOU ESTIMATE THESE FIGURES?  Yes  No  
DID THE FORMER OWNER APPROVE THESE FIGURES?  Yes  No

III. Please list the name and phone number of the person we can contact for further information, if needed.

Print Name: SALLY SMITH (BOOKKEEPER) Phone: (123) 555-7890

SIGN AND DATE: **I/we hereby make application for transfer of reserve account and declare that the above information is correct to the best of our knowledge and belief.**

Signature:  Phone: (123) 555-7890

Title: OWNER Date: 2/20/06

**ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT (DE 26)**

**Purpose:** To register for EDD’s Electronic Funds Transfer (EFT) Program by providing the necessary bank information to process an electronic payment. This form may also be used to change bank information, payment method, and contact name. When the DE 26 is processed, the employer receives an EFT confirmation letter that provides the **start date** that they are authorized to make payments and information pertinent to the employer’s selected Automated Clearing House (ACH) payment method. **The confirmation letter instructions must be followed to ensure a timely and accurate payment.**

**When due:** Must be submitted before remitting EFT payments.

**Refer to:** *California Employer’s Guide* (DE 44) and *Electronic Funds Transfer Program Information Guide* (DE 27).

- How to obtain:**
- EDD's Web site at [www.edd.ca.gov/taxrep/de26.pdf](http://www.edd.ca.gov/taxrep/de26.pdf)
  - Fax on Demand at (877) 547-4503
  - Taxpayer Assistance Center at (888) 745-3886
  - EFT Unit at (916) 654-9130
  - For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• The bank account information on the DE 26 must match the voided check submitted.</li> <li>• Fill out the DE 26 completely and accurately for payment method selected.</li> <li>• Include your employer account number.</li> </ul>	<ul style="list-style-type: none"> <li>• Using the wrong employer account number.</li> <li>• Not providing a contact name and telephone number.</li> <li>• Not sending a voided check or verification of your bank account information from your bank.</li> <li>• Omitting your signature, title, and date signed.</li> </ul>

**FREQUENTLY ASKED QUESTIONS**

- Q. I don't have an employer account number. How can I participate in the EFT program?  
 A. In order to participate in the EFT program, you must first obtain an EDD employer account number.
- Call EDD's Tele-Reg at (916) 654-8706.
  - Complete a DE 1 Registration Form and mail/fax it to EDD.
- Q. I don't have checks for my bank account. What else may I submit?  
 A. You may submit a letter from your bank verifying your account information on the DE 26 or a Magnetic Ink Character Recognition (MICR) Specifications Sheet that was prepared by a bank representative.
- Q. Where is the bank routing number?  
 A. Your bank routing number appears at the bottom of your check along with your bank account number and the check number. The order in which it appears varies from bank to bank. It is the nine-digit number that is **not** your bank account number or check number.
- Q. Who should sign the DE 26?  
 A. The taxpayer or authorized company representative must sign to participate in the EFT Program.
- Q. Who should be listed as the EFT contact person?  
 A. An authorized company representative who can answer questions regarding EFT payment transactions received by EDD.
- Q. What is the difference between ACH debit and ACH credit payment methods?  
 A. The ACH debit method authorizes EDD to debit your bank account. The ACH credit method authorizes your financial institution to debit your bank account and transfer those funds to the State's bank account.

## **ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT (DE 26) (Continued)**

- Q. If I change banks, how do I change my account information for EFT?
- A. Complete Sections I and II of the DE 26 with a copy of a voided check or MICR Specifications Sheet for the new account to be debited. When the DE 26 is processed, the employer receives an EFT confirmation letter that provides the **start date** that they are authorized to make payments and information pertinent to the employer's selected Automated Clearing House (ACH) payment method. **The confirmation letter instructions must be followed to ensure a timely and accurate payment.**
- Q. How long does it take to change my bank account information?
- A. It takes five days from the time the new information is entered into the EFT database. The EFT confirmation letter provides the **start date** for making payments and **instructions to ensure a timely and accurate payment**. If there are any warehoused payments or payments that have not yet settled when the bank information is updated, those payments will be deleted so you would need to call in the payment again.
- Q. I have multiple locations for my business, and each location has its own bank account. How do I register multiple bank accounts?
- A. We are unable to register multiple bank accounts using the ACH debit method. To register using an additional bank account, you may use the ACH credit method if your bank has that service available.

**ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT (DE 26) (Continued)**

**To register for ACH debit payments  
FOR ILLUSTRATIVE PURPOSES ONLY**



**ELECTRONIC FUNDS TRANSFER  
AUTHORIZATION AGREEMENT**

See reverse for instruction

Department Use Only	
Location	<input type="text"/>
Registration Date	<input type="text"/>

**SECTION I**

<b>A. Business Name</b> Employer City Store	<b>B. Employer Account Number</b> 876-5432-1
<b>C. Business address (Number, Street, Box Number, City, State, Zip code)</b> 1234 Oak Street, Anytown, CA 12345	<b>D. Business Phone</b> ( 123 ) 555-7890
<b>E. EFT Contact Person</b> Joan Doe	<b>Title</b> Bookkeeper
<b>E-Mail Address</b> EmpCity@anytown.com	<b>Phone Number</b> ( 123 ) 555-7890
	<b>Fax Number</b> ( 123 ) 555-7891

**SECTION II**

**ACH Debit**

**IMPORTANT: Attach a voided check or bank specification sheet**

<b>A. Bank Name</b> Really Good Bank	
<b>B. Bank Account Number</b> 1111111901	<b>C. Routing Transit Number</b> 0000000345
<b>D.</b> <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>E. For bank account changes only, complete the following and Fax to (916) 654-7441:</b>	
<input type="checkbox"/> Settlement date of your last payment _____	
<input type="checkbox"/> Due Date of your next Payment _____	
<input type="checkbox"/> Will your old and new bank accounts be open with funds until completion of this bank change? Yes <input type="checkbox"/> No <input type="checkbox"/>	

**SECTION III**

**ACH Credit**

**You are authorizing your financial institution to transfer funds from your bank account to the Employment Development Department's bank account.**

**SECTION IV Authorization**

Please read the following Authorization Agreement:		
<b>ACH Debit</b> – I hereby authorize designated Financial Agents of the EDD to initiate debit entries to the financial institution account indicated above, for payments owed to the EDD upon request by taxpayer or his/her representative, using the ACH debit method.		
<b>ACH Credit</b> – I hereby authorize the EFT contact person and the financial institutions involved in the processing of my Electronic Funds Transfer payments to receive confidential information necessary to effect my enrollment in the EFT program and to answer inquiries related to my payments.		
<b>A. Taxpayer Signature</b> <i>Joan Doe</i>	<b>B. Title</b> Bookkeeper	<b>C. Date</b> 1/1/2006
Return to Attention: EFT Unit, MIC 15 / Employment Development Department / P.O. Box 826880 / Sacramento CA 94280-0001 Phone: (916) 654-9130 / Fax: (916) 654-7441		



**ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT (DE 26) (Continued)**

**To register for ACH credit payments**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT**

See reverse for instruction

Department Use Only
Location [ ]
Registration Date [ ]

**SECTION I**

<b>A. Business Name</b> Employer City Store	<b>B. Employer Account Number</b> 876-5432-1
<b>C. Business address (Number, Street, Box Number, City, State, Zip code)</b> 1234 Oak Street, Anytown, CA 12345	<b>D. Business Phone</b> ( 123 ) 555-7890
<b>E. EFT Contact Person</b> Joan Doe	<b>Phone Number</b> ( 123 ) 555-7890
<b>Title</b> Bookkeeper	<b>Fax Number</b> ( 123 ) 555-7891
<b>E-Mail Address</b> EmpCity@anytown.com	

**SECTION II**

**ACH Debit**

**IMPORTANT: Attach a voided check or bank specification sheet**

<b>A. Bank Name</b>	
<b>B. Bank Account Number</b>	<b>C. Routing Transit Number</b>
<b>D.</b> <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>E. For bank account changes only, complete the following and Fax to (916) 654-7441:</b>	
<input type="checkbox"/> Settlement date of your last payment _____	
<input type="checkbox"/> Due Date of your next Payment _____	
<input type="checkbox"/> Will your old and new bank accounts be open with funds until completion of this bank change? Yes <input type="checkbox"/> No <input type="checkbox"/>	

**SECTION III**

**ACH Credit**

**You are authorizing your financial institution to transfer funds from your bank account to the Employment Development Department's bank account.**

**SECTION IV Authorization**

Please read the following Authorization Agreement:		
<b>ACH Debit</b> – I hereby authorize designated Financial Agents of the EDD to initiate debit entries to the financial institution account indicated above, for payments owed to the EDD upon request by taxpayer or his/her representative, using the ACH debit method.		
<b>ACH Credit</b> – I hereby authorize the EFT contact person and the financial institutions involved in the processing of my Electronic Funds Transfer payments to receive confidential information necessary to effect my enrollment in the EFT program and to answer inquiries related to my payments.		
<b>A. Taxpayer Signature</b> <i>Joan Doe</i>	<b>B. Title</b> Bookkeeper	<b>C. Date</b> 1/1/2006

Return to Attention: EFT Unit, MIC 15 / Employment Development Department / P.O. Box 826880 / Sacramento CA 94280-0001  
Phone: (916) 654-9130 / Fax: (916) 654-7441

**ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT (DE 26) (Continued)**

**To change bank accounts for ACH debit payments**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT**

See reverse for instruction

Department Use Only	
Location	
<input type="text"/>	
Registration Date	
<input type="text"/>	

**SECTION I**

<b>A. Business Name</b> Employer City Store	<b>B. Employer Account Number</b> 876-5432-1
<b>C. Business address (Number, Street, Box Number, City, State, Zip code)</b> 1234 Oak Street, Anytown, CA 12345	<b>D. Business Phone</b> ( 123 ) 555-7890
<b>E. EFT Contact Person</b> Joan Doe	<b>Title</b> Bookkeeper
<b>E-Mail Address</b> EmpCity@anytown.com	<b>Phone Number</b> ( 123 ) 555-7890
	<b>Fax Number</b> ( 123 ) 555-7891

**SECTION II**

**ACH Debit**

**IMPORTANT: Attach a voided check or bank specification sheet**

<b>A. Bank Name</b> Much Better Bank	
<b>B. Bank Account Number</b> 6789-1011121	<b>C. Routing Transit Number</b> 123456789
<b>D.</b> <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>E. For bank account changes only, complete the following and Fax to (916) 654-7441:</b>	
<input checked="" type="checkbox"/> Settlement date of your last payment <u>11/7/06</u>	
<input checked="" type="checkbox"/> Due Date of your next Payment <u>11/21/06</u>	
<input checked="" type="checkbox"/> Will your old and new bank accounts be open with funds until completion of this bank change? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	

**SECTION III**

**ACH Credit**

**You are authorizing your financial institution to transfer funds from your bank account to the Employment Development Department's bank account.**

**SECTION IV Authorization**

Please read the following Authorization Agreement:		
<p><b>ACH Debit</b> – I hereby authorize designated Financial Agents of the EDD to initiate debit entries to the financial institution account indicated above, for payments owed to the EDD upon request by taxpayer or his/her representative, using the ACH debit method.</p> <p><b>ACH Credit</b> – I hereby authorize the EFT contact person and the financial institutions involved in the processing of my Electronic Funds Transfer payments to receive confidential information necessary to effect my enrollment in the EFT program and to answer inquiries related to my payments.</p>		
<b>A. Taxpayer Signature</b> <i>Joan Doe</i>	<b>B. Title</b> Bookkeeper	<b>C. Date</b> 1/1/2006

Return to Attention: EFT Unit, MIC 15 / Employment Development Department / P.O. Box 826880 / Sacramento CA 94280-0001  
Phone: (916) 654-9130 / Fax: (916) 654-7441



**EMPLOYEE’S WITHHOLDING ALLOWANCE CERTIFICATE (DE 4)**

**Purpose:** Used by an employee to advise the employer that he or she wants to claim a different marital status and/or a different number of withholding allowances for California Personal Income Tax (PIT) withholding purposes than for federal withholding purposes.

Used by the employer to compute California PIT withholding on the wages paid to the employee.

The DE 4 is optional since employees are required to complete an *Employee’s Withholding Allowance Certificate* (federal Form W-4). However, if a DE 4 has been completed, it must be used to determine California PIT withholding amounts.

**When due:** The DE 4 is generally completed by an employee prior to or on the first day of work or when the employee wants to amend his or her California PIT withholding amounts.

**Refer to:** *California Employer’s Guide* (DE 44) on EDD’s Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

- How to obtain:**
- EDD’s Web site at [www.edd.ca.gov/taxrep/de4.pdf](http://www.edd.ca.gov/taxrep/de4.pdf)
  - Fax on Demand at (877) 547-4503
  - Taxpayer Assistance Center at (888) 745-3886
  - For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Provide the correct social security number.</li> <li>• The form must be signed and dated by the employee in order to be valid.</li> </ul>	<ul style="list-style-type: none"> <li>• Missing social security number or signature.</li> <li>• Illegible information.</li> <li>• Using a prior year version of the DE 4.</li> <li>• Omitting signature and/or date signed.</li> </ul>

**FREQUENTLY ASKED QUESTIONS**

Q. Is it mandatory for my employees to complete the DE 4?

A. No. The DE 4 is optional since employees are required to complete a federal Form W-4. If a DE 4 is not completed, the federal Form W-4 is used for California PIT withholding purposes.

Q. When is the DE 4 completed?

A. The form is generally completed prior to or on the first day of work or when the employee wants to change his or her marital status and/or withholding allowances for California PIT only.

Q. Are there any time limits that must be met for the DE 4?

A. Normally, an employee may submit a DE 4 at any time during the year. However, a continuing employee who claimed EXEMPT from California PIT withholding during a calendar year and wishes to continue to claim EXEMPT the next year, must submit a new federal Form W-4 designating EXEMPT to the employer no later than February 15.

Q. Am I required to send a DE 4 or W-4 completed by my employee to EDD?

A. No. However, you are required to send a copy of the DE 4 or W-4 to the Franchise Tax Board (FTB) at the address shown on page 2 of the DE 4 if it meets any of the following conditions:

- The employee claims more than 10 withholding allowances.
- The employee claims exemption from state or federal income tax withholding and the employee’s usual weekly wages will exceed \$200.
- The employee makes major changes to the DE 4 or W-4, such as crossing out words or writing more than is asked.
- The employee admits that the DE 4 or W-4 is false.

**EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE (DE 4) (Continued)**

Q. Do my employees have to send this form to EDD when completed?

A. No. The DE 4 should be provided to the employer on or before commencement of employment or when the employee wishes to change his or her marital status and/or number of withholding allowances for California PIT withholding purposes only.

Q. How does an employee claim "Head of Household" status?

A. The IRS does not recognize "Head of Household" status. However, California does, and an employee would need to complete a DE 4 and submit it to his/her employer to claim that status.

Q. Does the employee complete a new DE 4 each year?

A. No. The DE 4 remains in effect until revoked or changed by the employee by filing a new form.

**EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE (DE 4) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



This form can be used to manually compute your withholding allowances, or you can electronically compute them at [www.taxes.ca.gov/de4.xls](http://www.taxes.ca.gov/de4.xls) (Microsoft Excel required).

**EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE**

Type or Print Your Full Name John Hancock	Your Social Security Number 987-65-4321
Home Address (Number and Street or Rural Route) 321 Main Street	Filing Status Withholding Allowances <input checked="" type="checkbox"/> SINGLE or MARRIED (with two or more incomes) <input type="checkbox"/> MARRIED (one income) <input type="checkbox"/> HEAD OF HOUSEHOLD
City, State, and ZIP Code Anytown, CA 12345	

1. Number of allowances for Regular Withholding Allowances, Worksheet A 1  
 Number of allowances from the Estimated Deductions, Worksheet B 1  
 Total Number of Allowances (A + B) when using the California Withholding Schedules for 2006 2

OR

2. Additional amount of state income tax to be withheld each pay period (if employer agrees), Worksheet C 0

*Under the penalties of perjury, I certify that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled or, if claiming exemption from withholding, that I am entitled to claim the exempt status.*

Signature John Hancock Date 01/01/06

Employer's Name and Address Robert Smith 111 Broadway Anytown, CA 12345	California Employer Account Number  123-4567-8
--	--

----- cut here -----

Give the top portion of this page to your employer and keep the remainder for your records.

**YOUR CALIFORNIA PERSONAL INCOME TAX MAY BE UNDERWITHHELD IF YOU DO NOT FILE THIS DE 4 FORM**

**IF YOU RELY ON THE FEDERAL W-4 FOR YOUR CALIFORNIA WITHHOLDING ALLOWANCES, YOUR CALIFORNIA STATE PERSONAL INCOME TAX MAY BE UNDERWITHHELD AND YOU MAY OWE MONEY AT THE END OF THE YEAR.**

**PURPOSE:** This certificate, DE 4, is for California personal income tax withholding purposes only. The DE 4 is used to compute the amount of taxes to be withheld from your wages, by your employer, to accurately reflect your state tax withholding obligation.

You should complete this form if either:

- (1) You claim a different marital status, number of regular allowances, or different additional dollar amount to be withheld for California personal income tax withholding than you claim for federal income tax withholding or,
- (2) You claim additional allowances for estimated deductions.

**THIS FORM WILL NOT CHANGE YOUR FEDERAL WITHHOLDING ALLOWANCES.**

The Federal Form W-4 is applicable for California withholding purposes if you wish to claim the same marital status, number of regular allowances, and/or the same additional dollar amount to be withheld for state and federal purposes. However, federal tax brackets and withholding methods do not reflect state personal income tax withholding tables. **If you rely on**

**the number of withholding allowances you claim on your Federal W-4 withholding allowance certificate for your state income tax withholding, you may be significantly underwithheld.** This is particularly true if your household income is derived from more than one source.

**CHECK YOUR WITHHOLDING:** After your W-4 and/or DE 4 takes effect, compare the state income tax withheld with your estimated total annual tax. For state withholding, use the worksheets on this form and for federal withholding use the Internal Revenue Service (IRS) Publication 919 or federal withholding calculations.

**EXEMPTION FROM WITHHOLDING:** If you wish to claim exempt, complete the federal Form W-4. You may only claim exempt from withholding California income tax if you did not owe any federal income tax last year and you do not expect to owe any federal income tax this year. The exemption automatically expires on February 15 of the next year. If you continue to qualify for the exempt filing status, a new Form W-4 designating EXEMPT must be submitted before February 15. If you are not having federal income tax withheld this year but expect to have a tax liability next year, the law requires you to give your employer a new Form W-4 by December 1.

**EMPLOYER OF HOUSEHOLD WORKER ELECTION (DE 89)**

**Purpose:** Used by household employers who pay \$20,000 or less in wages in a calendar year to elect to make one yearly payment (instead of more frequent) for all California payroll taxes. Employers submitting this election form and meeting the eligibility requirements make an annual payment of their employment taxes but must still submit wage information to EDD on a quarterly basis.

To become an annual taxpayer, check the box in Item I on the *Registration Form for Employers of Household Workers* (DE 1HW) or complete the election form (DE 89) and return it to EDD. If you do not inform EDD of your choice, you will be considered a quarterly taxpayer even if you pay \$20,000 or less in wages.

**When mailed:** The DE 89 is mailed to household employers when they register with EDD.

**When due:** This election can be submitted anytime during the year.

**Refer to:** *Household Employer’s Guide* (DE 8829) on EDD’s Web site at [www.edd.ca.gov/taxrep/de8829.pdf](http://www.edd.ca.gov/taxrep/de8829.pdf).

- How to obtain:**
- EDD's Web site at [www.edd.ca.gov/taxrep/de89.pdf](http://www.edd.ca.gov/taxrep/de89.pdf)
  - Fax on Demand at (877) 547-4503
  - Taxpayer Assistance Center at (888) 745-3886
  - For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Estimate the sum of all wages (cash and noncash) you intend to pay to all household employees in current year.</li> <li>• If yearly estimated household employee wages are \$20,000 or less, complete bottom portion of form to elect annual payment of taxes.</li> <li>• You may select the “<b>yes</b>” box on the <i>Registration Form for Employers of Household Workers</i> (DE 1HW) when first registering with EDD. Thereafter, an <i>Employer of Household Worker Election</i> (DE 89) is needed.</li> <li>• Pay the payroll taxes at the end of the year (with DE 3HW), but submit employee wage information reports (DE 3BHW) at the end of each quarter of the year.</li> <li>• Provide your employer account number.</li> <li>• Sign and date DE 89, and mail or fax to EDD.</li> </ul>	<ul style="list-style-type: none"> <li>• Omitting employer account number.</li> <li>• Transposing numbers or letters.</li> <li>• Illegible information.</li> <li>• Wage estimate does not include all wages (cash and noncash).</li> <li>• Omitting signature and/or date signed.</li> </ul>

**EMPLOYER OF HOUSEHOLD WORKER ELECTION (DE 89) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



John and Jane Smith  
123 Maple Street  
Anytown, CA 12345

Date: January 3, 2006

Account No. 123-4567-8

California law allows certain employers of household workers the option to pay California employment taxes for their household employees annually instead of quarterly. Information on wages paid to employees must still be reported on a quarterly basis on a form provided for this purpose. To be eligible to elect this option, an employer must:

- Be registered with this Department as an employer of household workers.
- Have no delinquent taxes or returns due to the Department.
- Intend to pay \$20,000 or less in wages in a calendar year to your household employees. (The sum of all subject wages, cash or noncash, paid to all employees must be no more than \$20,000 per year.)

To elect this option, complete the election notice at the bottom of this document and return it to the address indicated. You will be notified in writing of your election approval. If approved, the election is effective the first day of the calendar year in which the election is filed. If you pay more than 20,000 in wages in a year, the election will be terminated and you will be required to file and pay all payroll taxes owed for the year at the end of the calendar quarter.

If you need assistance, call us toll-free at 1-888-745-3886 or visit your nearest Employment Tax Office, listed in our *Household Employer's Guide* (DE 8829) or on our Web site at [www.edd.ca.gov/taxrep/taxloc.htm#taxloc](http://www.edd.ca.gov/taxrep/taxloc.htm#taxloc). People who are deaf, hard of hearing, or speech impaired may call us at 1-800-547-9565.

Please cut and return the bottom portion of this notice to the address below.  
You may also fax your election notice to (916) 654-9211.

**EMPLOYER OF HOUSEHOLD WORKER ELECTION NOTICE**

I am an employer of household workers and wish to elect to pay California employment taxes annually. I intend to pay no more than \$20,000 per year in wages to my workers. I understand that if I pay more than \$20,000 during the year, the election will be terminated and I will be required to file and pay all payroll taxes owed for the year at the end of that calendar quarter. I will also be required to file quarterly tax returns with payment for the remainder of the year. I will then need to file a new election to be eligible for this program in the future.

<u>Jane Smith</u>	<u>1/31/06</u>	<u>123-4567-8</u>
Signature	Date	Account Number
<u>Jane Smith</u>	<u>(123) 555-7890</u>	<u>123 Maple Street</u>
Print Name	Telephone Number	Address
		<u>Anytown, CA 12345</u>
		City State ZIP Code

STATE OF CALIFORNIA  
EMPLOYMENT DEVELOPMENT DEPARTMENT, MIC 28  
PO BOX 826880  
SACRAMENTO CA 94280-0001



**MAGNETIC MEDIA – SUBMITTAL SHEET QUARTERLY WAGE AND WITHHOLDING INFORMATION (DE 166)**

**Purpose:** To provide EDD with the necessary information to process the quarterly wage and withholding information submitted on magnetic media.

**When due:** This form must be submitted with magnetic media within the normal DE 6 filing deadlines.

**Refer to:** *California Employer’s Guide* (DE 44) and *Magnetic Media Reporting Requirements for Quarterly Wage and Withholding Reporting Program* (DE 8300).

- How to obtain:**
- EDD's Web site at [www.edd.ca.gov/taxrep/de166.pdf](http://www.edd.ca.gov/taxrep/de166.pdf)
  - Fax on Demand at (877) 547-4503
  - Taxpayer Assistance Center at (888) 745-3886
  - Magnetic Media Unit at (916) 654-6845
  - For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Fill out form completely and accurately.</li> <li>• Provide the current name and phone number of the contact person who can answer technical questions regarding the media and wage/withholding report.</li> <li>• Ensure that the wage, withholding, and employee totals that appear on the media file match the totals that are reported on the DE 166.</li> </ul>	<ul style="list-style-type: none"> <li>• Omitting the contact name and his or her phone number.</li> <li>• Omitting the reporting period/quarter.</li> <li>• Omitting the employer account number.</li> <li>• Omitting wage/withholding totals.</li> <li>• Omitting your signature, title, telephone number, and date signed.</li> </ul>

**FREQUENTLY ASKED QUESTION**

Q. Do I need to fill out a DE 166 and submit it with my media?

A. Yes. The DE 166 identifies important account information needed to process your magnetic media timely and accurately.

**MAGNETIC MEDIA – SUBMITTAL SHEET QUARTERLY WAGE AND WITHHOLDING INFORMATION (DE 166) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**MAGNETIC MEDIA - SUBMITTAL SHEET  
QUARTERLY WAGE AND WITHHOLDING INFORMATION**

Complete Parts I, II, III, and IV of form. Do not complete a *Quarterly Wage and Withholding Report* (DE 6) unless additional quarterly wages are being reported. Questions regarding quarterly reporting may be directed to (916) 654-6845. Mail completed DE 166 and labeled media to:

Magnetic Media Production Unit, MIC 15  
Employment Development Department  
P.O. Box 826204  
Sacramento, CA 94230-6204

**Note:** If using land carrier, i.e., UPS or Federal Express, use:  
800 Capitol Mall, MIC 15A  
Sacramento, CA 95814

**PART I - SUBMITTER / CONTACT INFORMATION**

**DATE SENT:** \_\_\_\_\_

SUBMITTING FIRM NAME AND ADDRESS  Employer P.O. Box 123 Anytown, CA 12345	PLEASE ENTER REPORTING PERIOD.  DE 6 - QUARTER <u>2</u> YEAR <u>2006</u>  NUMBER OF FIRMS REPORTED ON FILE: <u>2</u> <input type="checkbox"/> CHECK IF THIS IS A TEST FILE.
ENTER ADDRESS TO WHICH MEDIA SHOULD BE RETURNED*  Same as above  <input type="checkbox"/> CHECK FOR CHANGE OF ADDRESS *NOTE: CD-Rs and diskettes not returned unless requested.	NAME, ADDRESS, AND TELEPHONE NUMBER OF PERSON TO CONTACT FOR TECHNICAL INFORMATION REGARDING FILE.  Jane Doe P.O. Box 123 Anytown, CA 12345 (123 ) 555-7890 EXT: _____

**PART II - FIRM(S) BEING REPORTED**

(Attach additional sheets if needed. Computer printouts of the required data may also be attached.)

EMPLOYER NAME (FIRM #1)			EMPLOYER NAME (FIRM #2)		
Employer A. Company			Employer B. Company		
EMPLOYER ACCT. NO.	BRANCH	FEDERAL ID NUMBER	EMPLOYER ACCT. NO.	BRANCH	FEDERAL ID NUMBER
123-4567-8		55-5555555	876-5432-1		77-7777777
TOTAL SUBJECT WAGES REPORTED ON MEDIA FILE \$ 1,227,572.46			TOTAL SUBJECT WAGES REPORTED ON MEDIA FILE \$ 176,731.76		
TOTAL PIT WAGES REPORTED ON MEDIA FILE \$ 1,200,168.28			TOTAL PIT WAGES REPORTED ON MEDIA FILE \$ 173,486.18		
TOTAL PIT WITHHELD ON MEDIA FILE \$ 35,891.22			TOTAL PIT WITHHELD ON MEDIA FILE \$ 3,585.95		
TOTAL NUMBER OF EMPLOYEES REPORTED ON MEDIA FILE # 323			TOTAL NUMBER OF EMPLOYEES REPORTED ON MEDIA FILE # 107		
TOTAL SUBJECT WAGES REPORTED ON PAPER (IF ANY) \$ 0.00			TOTAL SUBJECT WAGES REPORTED ON PAPER (IF ANY) \$ 0.00		

**PART III - MAGNETIC MEDIA FILE INFORMATION**

<input checked="" type="checkbox"/> CD-R <input type="checkbox"/> 3 1/2" DISKETTE <input type="checkbox"/> IBM 3480 TAPE CARTRIDGES <input type="checkbox"/> IBM 3490 TAPE CARTRIDGES	LIST ANY EXTERNAL TAPE CARTRIDGE FILE IDENTIFICATION NUMBERS _____ _____ _____
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**PART IV - DECLARATION**

I declare that the information herein is true and correct to the best of my knowledge and belief.

Signature Jane Doe Title Tax Manager Phone (123) 55-7890 Date 6/30/2006

## **NOTICE OF CONTRIBUTION RATES AND STATEMENT OF UI RESERVE ACCOUNT (DE 2088)**

**Purpose:** To notify employers of their Unemployment Insurance (UI), Employment Training Tax (ETT), and State Disability Insurance (SDI) withholding rates and taxable wage limits for the upcoming year. This statement also shows the factors used to determine the UI rate and the balance in the UI reserve account as of July 31.

**When mailed:** The DE 2088 is automatically mailed to all active employers each year by December 31.

**When due:** No response is necessary unless you disagree. Refer to the *Explanation of the Notice of Contribution Rates and Statement of UI Reserve Account (DE 2088C)* for instructions on the appeal process.

**Refer to:** *California Employer's Guide (DE 44) and Information Sheet: California System of Experience Rating (DE 231Z)*.

**How to obtain:** • Contribution Rate Group at (916) 653-7795

### **FREQUENTLY ASKED QUESTIONS**

Q. Is the *Notice of Contribution Rates and Statement of UI Reserve Account (DE 2088)* a bill?

A. The DE 2088 is not a bill. Employers do not pay any amounts shown on the form.

Q. Why did my UI rate increase?

A. The rate may increase for any one or all of the following reasons:

- A change in the UI rate schedule used for all UI tax-rated employers.
- A change in your taxable payroll.
- The total charges were more than the total credits.

Q. Why do I have a negative UI reserve account balance?

A. The charges to your reserve account were greater than the credits. See the breakdown in Lines 2 through 13 on the DE 2088.

Q. Is my reserve account balance refundable?

A. No. UI contributions are deposited in the UI Fund and used only to pay UI benefits. The reserve account is only a statistical record used to determine your rate.

Q. Can you explain the formula used to compute my UI rate?

A. Divide the new reserve balance shown on Line 15 of your DE 2088 by the average taxable payroll (one-third of the taxable payroll figure shown on Line 16 or one-half if only two calendar years of taxable payroll immediately preceding the computation date of June 30.) The result should equal the amount shown on Line 17. The UI rate is determined by finding the ratio on the "UI" rate schedule in effect for the year and comparing the ratio to the correct rate line on the schedule.

Q. How do I minimize my UI rate?

A. Suggestions for minimizing your UI rate:

- Work with your employees to avoid separations. Every discharge has the potential to increase your contribution rate.
- When a layoff is unavoidable, contact your local EDD office for assistance in finding work for your displaced workers.
- Respond in time to all claim notices. Failure to respond may cause you to lose future protest rights.
- If possible, offer former employees a job when you are notified they are drawing UI benefits.
- Submit your UI payments within the required time limits, along with an accurately completed DE 88 coupon. Also, submit your DE 6, DE 3BHW, or DE 3D at the close of each quarter.
- If you have no employees, you must still file your quarterly tax form noting "no employees for the quarter." If any tax payments are made for the year, a DE 7 or DE 3HW must be submitted. If you do not anticipate having employees in the future, you must notify EDD to inactivate your account.

**NOTICE OF CONTRIBUTION RATES AND STATEMENT OF UI RESERVE ACCOUNT (DE 2088)**  
**(Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



P.O. Box 826880 / MIC 4  
 Sacramento CA 94280-0001 / (916) 653-7795

JOSEPHINE DOE  
 1111 MAIN STREET  
 ANYWHERE CA 12345

**Notice of Contribution Rates and  
 Statement of UI Reserve Account  
 for Calendar Year 2006**

Mail Date	December 31, 2005
Your Account Number	123-4567-8
> Your Unemployment Insurance (UI) Contribution rate is	4.3%
> UI Rate Schedule is	D
> Your Employment Training Tax (ETT) rate is	0.1%
> Your State Disability Insurance (SDI) Contribution rate is	1.08%
The Annual Taxable Wage Limit Per Employee for:	UI and ETT is \$ 7,000
	SDI is \$ 79,418

**IMPORTANT NOTICE - This is not a bill, do not pay this amount.** This is to inform you of your UI, ETT and SDI contribution rates for the year shown above. The following is a breakdown of your UI reserve account balance and the factors used to calculate your UI contribution rate. **YOUR UI RESERVE BALANCE IS NON-REFUNDABLE.**

1. Previous reserve balance as of	7-31-04		889.36
2. UI contributions paid from	8-1-04 to 7-31-05	81.46	
3. Interest earned by the UI Fund (for positive reserve account employers only)		7.52	
4. Negative balance reduction (for negative reserve account employers only)		0.00	
5. Benefit overpayments collected		0.84	
6. Positive reserve balances cancelled		3.76	
7. Other income to the UI Fund		0.64	
8. TOTAL CREDITS			+ 94.22
9. Unemployment insurance benefits charged to your reserve account from	7-1-04 to 6-30-05	769.00	
10. Increase in the total of all negative reserve account balances		11.65	
11. Benefit overpayments established		1.35	
12. Unemployment insurance benefits not charged to reserve accounts		4.27	
13. Other expenses of the UI Fund		0.64	
14. TOTAL CHARGES			- 786.91
15. New reserve account balance as of	7-31-05		196.67

16. UI taxable payroll for calendar years	2002-2003-2004	32,451
17. Ratio (Line 15 divided by the average of Line 16)		.018

**COMPUTATION OF SHARED CREDITS AND CHARGES**

Lines 5, 6, 7, 10, 11, 12 and 13 are credits and charges shared by all California employers.  
 The shared amounts are computed using fiscal year UI taxable wages.

Your UI taxable wages from	JULY 1, 2004	through	JUNE 30, 2005	were	2,395.00
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**PAYROLL TAX DEPOSIT (DE 88ALL)**

**Purpose:** Used by employers to report and pay Unemployment Insurance (UI), Employment Training Tax (ETT), State Disability Insurance (SDI), California Personal Income Tax (PIT) withheld, and any penalty and interest due for late payments.

**When mailed:** *Payroll Tax Deposit* (DE 88) coupon booklets are mailed to all tax-rated employers each year by March. Newly registered employers will be mailed a DE 88 coupon booklet containing preprinted forms.

**When due:** California PIT and SDI deposit due dates vary depending on an employer’s federal deposit requirements. The UI and ETT are delinquent if they are not received by the last day of the month following the close of each calendar quarter (April 30, July 31, October 31, and January 31). If a payment due date falls on a Saturday, Sunday, or legal holiday, the delinquency date is extended to the next business date.

**Refer to:** *California Employer’s Guide* (DE 44) or *Household Employer’s Guide* (DE 8829).

- How to obtain:**
- Reorder DE 88 coupon booklets using the tear-out reorder postcard at the back of the booklet
  - EDD’s Web site at [www.edd.ca.gov/taxrep/de88all.pdf](http://www.edd.ca.gov/taxrep/de88all.pdf) (blank coupons)
  - Taxpayer Assistance Center at (888) 745-3886 or (916) 654-7041
  - For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Use 10 point font (10 characters per inch) when typing.</li> <li>• Check to make sure the payment amounts are entered in the correct boxes.</li> <li>• Enter positive amounts only.</li> <li>• Do not include check vouchers.</li> <li>• Do not use staples or paperclips.</li> <li>• Stay within the boxes.</li> <li>• Enter the correct account number on the blank coupons.</li> <li>• Enter the correct pay and quarter covered date. For example: pay date 061506 (DDMMYY) and quarter covered 062 (YYQ) are for the same year.</li> <li>• Amount of check should match the amount due for payroll taxes (Line G).</li> <li>• Write your employer account number, the payment quarter, and the form number on the check (e.g., 123-1234-5, 06/2-DE 88).</li> <li>• Use the correct tax rates as listed on the DE 2088.</li> <li>• Make sure all items are completed: “Pay Date,” “Quarter Covered,” “Total Paid”, and mark the “Deposit Schedule” box.</li> <li>• Use the return envelopes provided by EDD.</li> </ul>	<ul style="list-style-type: none"> <li>• Using the wrong employer account number.</li> <li>• Using a form that EDD has not approved.</li> <li>• Entering negative or credit amounts on the DE 88 coupon.</li> <li>• Altering the preprinted information appearing on the DE 88 coupon.</li> <li>• Using another employer’s preprinted DE 88 coupon (even if you white-out the other employer’s name and account number).</li> <li>• Using red ink.</li> <li>• Reporting payment amounts in an incorrect field.</li> <li>• Using incorrect tax rates.</li> <li>• Leaving “Pay Date,” “Deposit Schedule,” and “Quarter Covered” blank.</li> <li>• Checking incorrect Payment Type box.</li> <li>• Providing inconsistent information in “Pay Date” and “Quarter Covered” boxes.</li> <li>• Submitting a new tax year deposit using the prior tax year abbreviation in either the “Pay Date” or the “Quarter Covered” fields.</li> <li>• Using a DE 88 to pay tax liabilities billed to you by EDD.</li> <li>• Omitting your signature and phone number.</li> </ul>

**Please keep your account information current by completing a *Change of Employer Account Information* (DE 24) form for all changes to the original registration information. This form is available online at [www.edd.ca.gov/taxrep/de24.pdf](http://www.edd.ca.gov/taxrep/de24.pdf).**

## **PAYROLL TAX DEPOSIT (DE 88ALL) (Continued)**

### **FREQUENTLY ASKED QUESTIONS**

Q. How do I complete a DE 88?

A. Follow the *Instructions for Preparing the DE 88/DE 88ALL Payroll Tax Deposit Coupon* (DE 88ALL-I), which can be downloaded from EDD's Web site at [www.edd.ca.gov/taxrep/de88all-i.pdf](http://www.edd.ca.gov/taxrep/de88all-i.pdf), or call our Taxpayer Assistance Center at (888) 745-3886 for further assistance.

Q. How long does it take to receive the forms once ordered?

A. A supply of blank DE 88ALL forms is usually sent within 10 days. A DE 88 coupon booklet reorder takes about 4 to 6 weeks.

**PAYROLL TAX DEPOSIT (DE 88ALL) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**

**INSTRUCTIONS FOR COMPLETING PAYROLL TAX DEPOSIT (DE88ALL) COUPON**

The DE 88ALL coupon can be completed one of two ways, either by using your computer screen and completing the form as a fill-in, or by first printing a copy of the blank form and completing it. Please read the instructions below before you begin.

**Completing coupon as a fill-in using your computer screen:**

1. Point your mouse under "Employer Name" on the coupon and click.
2. Type in UPPER CASE.
3. After typing Employer Name, tab to the next section.
4. Continue completing by typing each number in a separate fill-in box.
5. Don't use any dollar signs and commas (examples: 472.03; 2189.50).

**Completing coupon using a typewriter or printer:**

1. Use 10 point (ten characters per inch) when typing; use Courier font size 12 when using computer equipment.
2. Use black ink.
3. Type in UPPER CASE, with each number in a separate fill-in box.
4. Avoid using italics, script, or variable print typewriters.
5. Don't use any dollar signs and commas (examples: 472.03; 2189.50).

**Completing coupon using a pen:**

1. Use black ink.
2. Print in CAPITAL LETTERS, with each number in a separate fill-in box.
3. Don't use any dollar signs and commas (examples: 472.03; 2189.50).

**General Instructions:**

- Make sure that your employer account number and business name are entered on the coupon and that the payment amounts are entered in the correct fill-in boxes (for example, UI in the UI box, SDI in the SDI box, etc.). Do not enter negative or credit amounts on the coupon. If any of the deposit amounts are zero, leave the boxes blank.
- See page 2 for completing items 1, 2, 3, and 4 on the coupon.
- See page 3 for Deposit Schedule and Payment Due Date information.
- Tax payment and deposit requirement information for Next Banking Day, Semi-Weekly, Monthly, and Quarterly filers can be found at [www.edd.ca.gov/taxrep/taxpay.htm](http://www.edd.ca.gov/taxrep/taxpay.htm) on the Internet.
- For more detailed instructions, please refer to the DE 88 ALL-I (Instructions) found at [www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm) on the Internet. If you have questions or need assistance, call us toll-free at 1-888-745-3886.

After completing the DE 88ALL coupon, cut along dashed lines and mail with payment to EDD at PO Box 826276, Sacramento CA 94230-6276. Please write your employer account number on your check or money order.

**PAYROLL TAX DEPOSIT DE 88ALL** (TYPE OR PRINT IN BLACK INK ONLY)

**1. PAY DATE:** 0 6 1 3 0 6 (Last PAY DATE covered by deposit)

**2. DEPOSIT SCHEDULE:** (MUST MARK ONE BOX)

A) NEXT BANKING DAY  
 B) SEMI-WEEKLY  
 C) MONTHLY  
 D) QUARTERLY

**3. QUARTER COVERED:** 1 2 3 4 5 6 7 8

Indicate your Account Number here: Please enter on your check

1 2 3 4 5 6 7 8

**4. DEPOSIT AMOUNTS:**

Rate	Tax	7 1 5 2	
	UI		
	ETT	2	1 0
	SDI	1	0 5 1
	California PIT	1	4 6 7 7
	Penalty		
	Interest		
<b>TOTAL PAID</b>	<b>\$</b>	2	3 0 9 0

**5. EMPLOYER INFORMATION:**

Employer Name: California Business

Employer Account Number: 01880698

Telephone No: (123) 456-7890

Preparer's Signature: *Jane Brown*

DEPARTMENT USE ONLY

DE 88ALL Rev. 16 (1-04) (INTERNET)

**POWER OF ATTORNEY (POA) DECLARATION (DE 48)**

**Purpose:** Used by employers as written authorization for an individual/agent/tax representative to act on their behalf in tax and/or benefit reporting matters. This declaration remains in effect until it is rescinded. When a new *Power of Attorney (POA) Declaration (DE 48)* is filed with EDD, it automatically revokes any prior declaration(s) on file unless you attach a copy of each POA that you want to remain in effect.

**When due:** Must be submitted prior to/or at the time an individual contacts EDD on behalf of the employer.

- How to obtain:**
- EDD's Web site at [www.edd.ca.gov/taxrep/de48.pdf](http://www.edd.ca.gov/taxrep/de48.pdf)
  - Fax on Demand at (877) 547-4503
  - Account Services Group at (916) 654-7263
  - For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Provide the employer account information.</li> <li>• The POA must be signed and dated, or it will be returned as invalid.</li> <li>• A responsible person (for example: business owner, partner, or corporate officer) must sign the POA. (For corporations, please submit an updated list of corporate officers/owners with this document, if applicable).</li> <li>• Check “General Authorization” under Section III if you want the individual to perform all acts on your behalf.</li> <li>• Check “Specific Declaration” under Section III if you want the individual to have limited authority. Be sure to include “From” and “To” dates.</li> <li>• For Payroll Agents, check the box “Subject to revocation, the above representative is authorized to receive confidential information.”</li> <li>• Fax or mail the POA to your EDD representative. If you are not working with a specific representative, fax the POA to the Account Services Group at (916) 654-9211.</li> </ul>	<ul style="list-style-type: none"> <li>• Missing employer account information (examples: Employer Account Number, Federal Employer Identification Number, or Social Security Number).</li> <li>• Illegible information.</li> <li>• Not completing all employer/taxpayer information in Section I.</li> <li>• Not designating “General Authorization” or “Specific Declaration” in Section III.</li> <li>• Omitting the “From” and “To” dates in Section III for limited authority under “Specific Declaration.”</li> <li>• Omitting authorized signature, title, social security number, and date under Section IV.</li> <li>• Reducing the size of the document. This makes the information difficult to read.</li> </ul>

**FREQUENTLY ASKED QUESTIONS**

- Q. Who should sign the POA form?  
 A. Whoever has the authority to execute this form: the employer/taxpayer, business owner, corporate officer (president, vice president, CEO, or CFO), receiver, administrator, trustee, etc.
- Q. Where do I send the POA form when completed?  
 A. The DE 48 should be faxed or mailed directly to the EDD representative currently in contact with you or your authorized representative.
- Q. What if I am not in contact with an EDD representative at this time?  
 A. Call the Taxpayer Assistance Center at (888) 745-3886. They should be able to provide you with the name and telephone number of the person who is handling the account.



**POWER OF ATTORNEY (POA) DECLARATION (DE 48) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**POWER OF ATTORNEY DECLARATION**

SEE INSTRUCTIONS ON THE BACK OF THIS FORM

**I. EMPLOYER/TAXPAYER INFORMATION** (please type or print)

California Employer Account Number: 123-4567-8	Federal Employer Identification Number (FEIN): 11-1111111
Owner/Corporation Name: John Doe	Social Security Number (SSN)/Corporate Identification Number: 999-99-9999
Business Name/Doing Business As (DBA): California Business	
Business Mailing Address: City 123 Main Street Anytown State: CA Zip 12345	
Business Telephone No.: ( 916 ) 555-6666	Business FAX No.: ( 916 ) 555-7777
Business Location (if different from above): City State: Zip	

**II. REPRESENTATIVE DESIGNATION**

I hereby appoint the following person to represent the employer/taxpayer for specified tax matters arising under the California Unemployment Insurance Code.

Representative's Business: ABC Corporation		
Representative's Name: Jane Smith	Telephone No.: ( 123 ) 555-8888	FAX No.: ( 916 ) 555-9999
Street Address: City 1000 Market Street Anytown State: CA Zip 12345		

**III. AUTHORIZED ACT(S)**

- GENERAL AUTHORIZATION:** If you want to give the representative general authority to perform all acts on your behalf with regard to your state tax matters.
- SPECIFIC DECLARATION:** If you want to give the representative limited authority with regard to your state tax matters, indicate the specific dates and acts you are authorizing.
  - To represent the employer/taxpayer for any and all  Tax Reporting  Benefit Reporting  Both matters relating to the reporting period indicated above.
  - To represent the employer/taxpayer for changes to their mailing address for any and all  Tax Reporting  Benefit Reporting  Both matters relating to the reporting period indicated above.
  - Other acts: (describe specifically) \_\_\_\_\_
- Subject to revocation, the above representative is authorized to receive confidential information.

**IV. SIGNATURE AUTHORIZING POWER OF ATTORNEY**

**Signature of the employer/taxpayer, owner, officer, receiver, administrator, or trustee for the Employer/taxpayer** – If you are a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the employer/taxpayer, you are certifying that you have the authority to execute this form on behalf of the employer/taxpayer by signing this Power of Attorney Declaration.

*If this Power of Attorney Declaration is not signed and dated, it will be returned as invalid.*

<u>John Doe</u> Signature	Owner Title (Owner, Partner, Corp. Officer: Pres., Vice Pres., CEO or CFO)
John Doe Print Name	999-99-1111 SSN
	03/29/06 Date

**QUARTERLY ADJUSTMENT FORM (DE 938)**

**Purpose:** Used by employers with a voluntary plan for disability insurance to adjust wages and employment taxes previously reported to EDD. This form is used to request a refund of overpaid taxes. Underpaid taxes should be remitted with a *Payroll Tax Deposit* (DE 88) coupon.

**NOTE:** This form should also be used by all employers doing a “Debit” adjustment quarterly tax returns for periods prior to 1996.

**When due:** A request for refund or credit must be filed within 3 years of the last timely filing date for the quarter being adjusted, within 6 months after an assessment is made, or within 60 days from the date of the overpayment, whichever is later.

**Refer to:** *California Employer's Guide* (DE 44) on EDD’s Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

- How to obtain:**
- EDD's Web site at [www.edd.ca.gov/taxrep/de938.pdf](http://www.edd.ca.gov/taxrep/de938.pdf)
  - Fax on Demand at (877) 547-4503
  - Taxpayer Assistance Center at (888) 745-3886
  - For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Section I, Box 1 and/or Box 2, Section II and Section IV must be completed for credit/refund of overpayments.</li> <li>• Use a separate DE 938 for each quarter.</li> <li>• This form may be used to correct previously filed <i>Quarterly Contribution Return</i> (DE 3D):               <ul style="list-style-type: none"> <li>- Correct or adjust a previously reported erroneous contribution amount.</li> <li>- Correct an employee's social security number.</li> <li>- Adjust the subject wages or withholding.</li> <li>- Adjust the Personal Income Tax (PIT) wages or PIT withholding.</li> </ul> </li> <li>• Confirm the accuracy of your account number and tax rate for the quarter you are adjusting.</li> <li>• If additional taxes are due, submit payment and mail it with this adjustment form. Write your employer account number and payroll date on your check memo area (e.g., 123-4567-8, 3/31/06).</li> <li>• Correct the social security number or employee name by entering two entries on Section III: The first entry is how it was originally reported on the DE 6 with zero (0) on “Total Wages Should Have Been Reported” and “Total State PIT Should Have Been Reported” fields; then enter the correct information on the second entry.</li> <li>• Include your telephone number and area code so we can call you if we have questions.</li> </ul>	<ul style="list-style-type: none"> <li>• Using the wrong employer account number/year.</li> <li>• Using a form that EDD has not approved.</li> <li>• Reporting information in an incorrect field.</li> <li>• Using the DE 938 to adjust forms other than the DE 3D.</li> <li>• Leaving Section I under Columns 1, 2, or 3 blank/reporting wrong information/ making calculation errors.</li> <li>• Not checking options in Box 1 and/or Box 2 in Section I if you're requesting a refund or credit.</li> <li>• Not providing adequate information under Section II, “Reason for Adjustment.”</li> <li>• Not completing Section III when adjusting employee name, social security number, wages, and/or withholding amount.</li> <li>• Reporting differences or negative amounts instead of the amended wage and withholding amounts in the quarter in which they were earned.</li> <li>• Omitting your signature, title, phone number, and date signed.</li> </ul>

**QUARTERLY ADJUSTMENT FORM (DE 938) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**Employer Account No.**

**For Quarter Ended  
MO. DAY YR.**

**DE 938 Quarterly Adjustment Form**

123-4567-8

06/30/06

Please Follow Instructions on Reverse Side.

**Name** John Hancock  
**DBA** Heavenly Canines  
**Address** 123 Bowser Blvd  
Purebred, CA 12345

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

**For Department Use Only**  
MO. DAY YR.  
**EFFECTIVE DATE**

**I. ADJUSTMENT TO WAGES AND CONTRIBUTIONS**

- A. TOTAL WAGES IN SUBJECT EMPLOYMENT.....
- B. UNEMPLOYMENT INSURANCE (UI) Taxable Wages.....
- C. STATE DISABILITY INSURANCE (SDI) Taxable Wages.....
- D. EMPLOYER'S UI CONTRIBUTIONS (UI Rate times B).....
- E. EMPLOYMENT TRAINING TAX (ETT Rate times B).....
- F. STATE DISABILITY INSURANCE\* (SDI) Withheld (SDI Rate times C; complete **Box 1** below if credit.).....
- G. PERSONAL INCOME TAX (PIT) Withheld (Complete **Box 2** below if credit.).....
- H. SUBTOTAL (Lines D, E, F & G).....
- I. Penalty (Refer to instructions on page 2).....
- J. Interest (Refer to instructions on page 2).....
- K. Less Erroneous SDI Deductions not refunded (See **Box 1 Line 2** below).....
- L. Total.....

(1) Previously reported	(2) Should have reported	(3) DIFFERENCES Debit/(Credit)	
4500 00	8500 00	4000	00
0 00	0 00	0	00
4500 00	8500 00	4000	00
0 00	0 00	0	00
0 00	0 00	0	00
36 00	68 00	32	00
71 50	90 87	19	37
107 50	158 87	51	37
		5	.14
			.63
		57.14	

\*Includes Paid Family Leave amount.

**BOX 1. STATE DISABILITY INSURANCE OVERPAYMENTS** (Must be completed for credit to be allowed.)

1. Was the credit claimed in column 3 withheld from the wages of employee(s)?  Yes  No  
If yes, has this amount been refunded to employee(s)?  Yes  No

2. Not refunded; employee(s) no longer employed, unable to locate. (List SSA number, employee name, last known address, and amount of SDI not refunded on a separate page. Show the total on Line K above.)

**BOX 2. PERSONAL INCOME TAX OVERPAYMENTS** (Must be completed for credit to be allowed.)  
If you paid EDD more than the amount of California PIT withheld from wages of employee(s), you can adjust the amount reported by using this form. EDD will allow credit adjustments prior to the issuance of W-2's. **If you have already issued W-2's, please read the additional information on page 2 before proceeding.**

1. Was the credit claimed in column 3 withheld from the pay of employee(s)?  Yes  No  
If yes, has this credit been refunded to employee(s)?  Yes  No

2. Was the credit claimed in column 3 included on W-2's issued to employee(s)?  Yes  No

**II. REASON FOR ADJUSTMENT** Amounts paid employee were greater than previously available records indicated.

**III. EMPLOYEE WAGES/PIT WITHHOLDINGS ADJUSTMENT** Enter the correct information which should have been reported. Enter only those employees whose wages, withholdings, or social security account numbers are being corrected. If you are reporting adjustments for more than three (3) employees, list the items on a separate page with the same format or use a DE 6 Quarterly Wage and Withholding Report.

SOCIAL SECURITY ACCOUNT NUMBER	EMPLOYEE NAME		TOTAL WAGES SHOULD HAVE BEEN REPORTED	TOTAL STATE PIT SHOULD HAVE BEEN REPORTED
	First Initial	Last Name		
944-44-4444	C.	MOE	8500.00	90.87
Total of this page OR total for all pages attached				

IV. I declare that the above information is true and correct to the best of my knowledge and belief. This section must be completed for credit to be allowed.

**SIGNATURE** X Jan Smith | **TITLE** (Owner, Accountant, Preparer, etc.) Accountant | **PHONE** (123) 555-7890 | **DATE** 9/27/06

## QUARTERLY CONTRIBUTION RETURN (DE 3D)

**Purpose:** Used by only those employers having a Department approved voluntary plan for disability insurance to report Unemployment Insurance (UI), Employment Training Tax (ETT), and California Personal Income Tax (PIT), State Disability Insurance (SDI) withheld, and Voluntary Plan Disability Insurance (VPDI).

**When mailed:** The DE 3D is mailed to VPDI employers in March, June, September, and December each year.

**When due:** The DE 3D and any tax payment are due on April 1, July 1, October 1, and January 1. The return is delinquent if not postmarked by the last day of the month following the close of each calendar quarter (April 30, July 31, October 31, and January 31). This form **must** be submitted even if no wages were paid during the quarter. If the due date falls on a Saturday, Sunday, or legal holiday, the delinquency date is extended to the next business date.

**Refer to:** For questions regarding the DE 3D, call the Taxpayer Assistance Center at (888) 745-3886.

**How to obtain:**

- Taxpayer Assistance Center at (888) 745-3886
- For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Use EDD-supplied preprinted DE 3D to ensure the accuracy of your tax rates and employer account number.</li> <li>• Use the correct format (YYQ) in the Quarter field. For example: 061 for March 31, 2006.</li> <li>• Prepare DE 88 for any amount due on Line H and submit with DE 938. Mail payment with the DE 938 to the DE 88 address as you normally do.</li> <li>• Do not include debit/credit amount on Line H when subtotaling Line J on the DE 3D. This amount will be adjusted with the DE 938.</li> <li>• Write your employer account number, payment period, and form number on your check memo area (e.g., 123-1234-5, 061-DE 3D).</li> </ul>	<ul style="list-style-type: none"> <li>• Failing to file a form when no wages were paid during the quarter.</li> <li>• Using the wrong employer account number/ quarter.</li> <li>• Using a form that EDD has not approved.</li> <li>• Using an amended/corrected DE 3D to make adjustment on a previously filed DE 3D. Please use <i>Quarterly Adjustment Form</i> (DE 938) instead.</li> <li>• Reporting information in an incorrect field.</li> <li>• Using red ink.</li> <li>• Omitting your signature, title, phone number, and date signed.</li> </ul>

**QUARTERLY CONTRIBUTION RETURN (DE 3D) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**QUARTERLY CONTRIBUTION RETURN**

PLEASE TYPE THIS FORM - DO NOT ALTER PREPRINTED INFORMATION

Approved Extension To

You must FILE this return even though you had no payroll. If no payroll show "0" in item B, check no payment enclosed box on envelope. Please sign the declaration on line K.

QUARTER ENDED June 30, 2006 DUE July 1, 2006 DELINQUENT IF NOT POSTMARKED OR RECEIVED BY July 31, 2006

YR	QTR
06	2

Jane Doe  
123 Main Street  
Anytown, CA 12345

Employer Account No.

123-4567-8

**DO NOT ALTER THIS AREA**

DEPT. USE ONLY

P1 P2 C P U S W A

Mc. Day Yr. WIC

EFFECTIVE DATE = = =

A. NUMBER OF EMPLOYEES earning wages during or receiving pay for the pay periods that include the 12th day of the calendar month (enter numerals only). Please complete all fields. Blank fields will be identified as missing data.

1st Month	2nd Month	3rd Month
4	3	4

B. TOTAL SUBJECT WAGES PAID THIS QUARTER	(B)	18,950	91
C. UNEMPLOYMENT INSURANCE TAXABLE WAGES (UI) (Individual Employee Wages to \$ 7000 per calendar year)	(C)	3,069	65
D. STATE DISABILITY INSURANCE TAXABLE WAGES (SDI) (Individual Employee Wages to \$ 79418 per calendar year)	(D3)	6,350	91
BREAKDOWN OF ITEM D			
(D1 Voluntary Plan) 4125.91 PLUS (D2 State Plan) 2225.00			
E. EMPLOYER'S UI CONTRIBUTIONS	(E)	24	56
E1. EMPLOYMENT TRAINING TAX	(E1)	3	07
F. EMPLOYEE CONTRIBUTIONS (SDI)	(F3)	17	80
WITHHELD 0.8 % Times D2 (F1) SDI Employee Contribution 17.80 LESS (F2) SDI Previously Paid This Quarter 0.00			
G. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD	(G3)	37	00
(C1) Total Employee PIT Withheld 227.48 LESS (C2) PIT Previously Paid This Quarter 190.48			
H. ADJUSTMENT TO PRIOR QUARTERS - A DE 938, Quarterly Report Adjustment Form, must be attached	(H)	0	00
J. SUBTOTAL (Add Items E, E1, F3, G3 and H)	(J)	82	43
K. DI VOLUNTARY PLAN ASSESSMENT 0.112 % Times D1	(K)	4	62
L. TAXES DUE THIS QUARTER (Add Items J & K)	(L)	87	05

Make check payable to EMPLOYMENT DEVELOPMENT DEPARTMENT  
INCLUDE EMPLOYER ACCOUNT NUMBER ON CHECK. Bank No. DO NOT STAPLE CHECK TO RETURN

DEPT USE

FOURTH QUARTER ONLY

M. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD - PIT WITHHELD PER FORMS W-2 AND/OR 1099-R

**BE SURE TO SIGN THIS DECLARATION: I DECLARE that the information herein is true and correct to the best of my knowledge and belief.**

Signature Jane Doe Title OWNER Phone (123) 555-7890 Date 7/15/06  
(Owner, Accountant, Preparer, etc.)

Check this box if individual employees' wages are reported on magnetic media instead of on wage detail forms.

SEE INSTRUCTIONS ON THE BACK OF THIS FORM

**QUARTERLY REPORT OF WAGES AND WITHHOLDINGS FOR EMPLOYERS OF HOUSEHOLD WORKERS (DE 3BHW)**

**Purpose:** Used by household employers who pay wages of \$20,000 or less annually and have elected to pay employment taxes once a year instead of each quarter. This form is used to report employees' quarterly wages subject to Unemployment Insurance (UI), Employment Training Tax (ETT), and State Disability Insurance (SDI), as well as California Personal Income Tax (PIT) wages and PIT withheld.

**When mailed:** The DE 3BHW is mailed to household employers in March, June, September, and December each year.

**When due:** The DE 3BHW is due on April 1, July 1, October 1, and January 1 and delinquent if not postmarked by the last day of the month following the close of each calendar quarter (April 30, July 31, October 31, and January 31). If the due date falls on a Saturday, Sunday, or legal holiday, the delinquency date is extended to the next business date. This form **must** be filed even if no wages were paid during the calendar quarter.

**Refer to:** *Household Employer's Guide* (DE 8829) on EDD's Web site at [www.edd.ca.gov/taxrep/de8829.pdf](http://www.edd.ca.gov/taxrep/de8829.pdf).

- How to obtain:**
- EDD's Web site at [www.edd.ca.gov/taxrep/de3bhw.pdf](http://www.edd.ca.gov/taxrep/de3bhw.pdf)
  - Fax on Demand at (877) 547-4503
  - Taxpayer Assistance Center at (888) 745-3886
  - For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Do not list employees with <b>no</b> wages and <b>no</b> PIT withholdings.</li> <li>• Put your employer account number and name on each page.</li> <li>• Use a separate DE 3BHW for each quarter.</li> <li>• Use the correct format (YYQ) in the Quarter field. For example: 061 for March 31, 2006.</li> <li>• Provide page totals for each DE 3BHW submitted.</li> <li>• Use quarterly wages on the form (do not list monthly wages).</li> <li>• Information regarding Total Subject Wages, PIT Wages, and PIT Withheld is located on the back of the form under instructions for Items E, F, and G.</li> <li>• Include your telephone number and area code so we can call you if we have questions.</li> </ul>	<ul style="list-style-type: none"> <li>• Failing to file a report when no wages were paid during the calendar quarter.</li> <li>• Using the wrong employer account number/ quarter.</li> <li>• Using a form that EDD has not approved.</li> <li>• Reporting information in an incorrect field.</li> <li>• Using red ink.</li> <li>• Omitting employee social security numbers.</li> <li>• Omitting grand totals on Items H, I, and J.</li> <li>• Omitting numbers in the cent field.</li> <li>• Using monthly wages instead of number of employees on Item A.</li> <li>• Using negative wage amounts on the form to adjust prior quarters.</li> <li>• Failing to report both Total Subject and PIT Wages.</li> <li>• Omitting your signature, title, telephone number, and date signed.</li> </ul>

**Please keep your account information current by completing a *Change of Employer Account Information* (DE 24) form for all changes to the original registration information. This form is available online at [www.edd.ca.gov/taxrep/de24.pdf](http://www.edd.ca.gov/taxrep/de24.pdf).**

**QUARTERLY REPORT OF WAGES AND WITHHOLDINGS FOR EMPLOYERS OF HOUSEHOLD WORKERS (DE 3BHW) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**QUARTERLY REPORT OF WAGES AND WITHHOLDINGS FOR EMPLOYERS OF HOUSEHOLD WORKERS**

APPROVED EXTENSION TO: \_\_\_\_\_

Instructions for completion are available on page 2 of this form.

PLEASE PRINT OR TYPE ALL INFORMATION IN BLACK INK - DO NOT ALTER PREPRINTED INFORMATION

QUARTER ENDED MARCH 31, 2006 DUE APRIL 1, 2006 DELINQUENT IF NOT POSTMARKED OR RECEIVED BY 4/30/2006 YR 06 QTR 1

EMPLOYER ACCOUNT NUMBER 123-4567-8

SUSIE HOMEMAKER  
123 CALIFORNIA LANE  
OURTOWN, CA 12345

<b>DO NOT ALTER THIS AREA</b>	
DEPT.	P1 <input type="checkbox"/> C <input type="checkbox"/> T <input type="checkbox"/> S <input type="checkbox"/> W <input type="checkbox"/> A <input type="checkbox"/>
USE ONLY	Mo. Day Yr. WIC
EFFECTIVE DATE	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

A. NUMBER OF EMPLOYEES full-time and part-time who worked during or received pay subject to UI for payroll period which includes the 12th of the month.

B.  No Payroll This Quarter

1ST MONTH	2ND MONTH	3RD MONTH
<u>2</u>	<u>2</u>	<u>2</u>

C. SOCIAL SECURITY NUMBER <u>944-44-4444</u>	D. EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST) <u>THOMAS L. GARDNER</u>	E. TOTAL SUBJECT WAGES <u>1,000.00</u>	F. PIT WAGES <u>1,000.00</u>	G. PIT WITHHELD <u>0.00</u>
C. SOCIAL SECURITY NUMBER <u>922-22-2222</u>	D. EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST) <u>MARY B. GOODE</u>	E. TOTAL SUBJECT WAGES <u>3,000.00</u>	F. PIT WAGES <u>3,000.00</u>	G. PIT WITHHELD <u>0.00</u>
C. SOCIAL SECURITY NUMBER	D. EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)	E. TOTAL SUBJECT WAGES	F. PIT WAGES	G. PIT WITHHELD
C. SOCIAL SECURITY NUMBER	D. EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)	E. TOTAL SUBJECT WAGES	F. PIT WAGES	G. PIT WITHHELD
H. GRAND TOTAL SUBJECT WAGES <u>4,000.00</u>	I. GRAND TOTAL PIT WAGES <u>4,000.00</u>	J. GRAND TOTAL PIT WITHHELD <u>0.00</u>		

K. I declare that the information herein is true and correct to the best of my knowledge and belief.

Signature Susie Homemaker Title EMPLOYER/OWNER Phone (123) 555-7890 Date 4/10/06  
(Employer, Accountant, Preparer, etc.)

You have received this Quarterly Report of Wages and Withholdings for Employers of Household Workers (DE 3BHW) in lieu of the Quarterly Wage and Withholding Report (DE 6), because you have elected to pay taxes for your household workers on an annual basis. This form will be mailed to you quarterly, and an Annual Payroll Tax Return for Employers of Household Workers (DE 3HW) will be mailed to you in the fourth quarter. This annual process is only available to employers who pay \$20,000 or less in household wages during the calendar year. If your wage estimate is understated and you do pay more than \$20,000 in wages in the calendar year, please follow the instructions on page 2 of this form under the "QUESTIONS" topic.

You must file this report even if you had no payroll by marking Item B and indicating "0" in each of the three boxes in Item A and in the Grand Total Boxes, Items H, I, and J.

MAIL TO: State of California / Employment Development Department / P.O. Box 826221 / MIC 28B / Sacramento, CA 94230-6221

## QUARTERLY WAGE AND WITHHOLDING REPORT (DE 6)

**Purpose:** Used to report employee quarterly wages subject to Unemployment Insurance (UI), Employment Training Tax (ETT), and State Disability Insurance (SDI), as well as Personal Income Tax (PIT) wages and PIT withheld.

**When mailed:** The DE 6 is mailed to employers in March, June, September, and December each year.

**When due:** The DE 6 is due on April 1, July 1, October 1, and January 1 and delinquent if not postmarked by the last day of the month following the close of each calendar quarter (April 30, July 31, October 31, and January 31). If the due date falls on a Saturday, Sunday, or legal holiday, the delinquency date is extended to the next business date. This report **must** be submitted even if no wages were paid during the calendar quarter.

**Refer to:** *California Employer's Guide* (DE 44) and the *Household Employer's Guide* (DE 8829).

**How to obtain:**

- EDD's Web site at [www.edd.ca.gov/taxrep/de6.pdf](http://www.edd.ca.gov/taxrep/de6.pdf)
- Fax on Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Provide employee social security numbers.</li> <li>• Do not list employees with <b>no</b> wages and <b>no</b> PIT withholdings.</li> <li>• Put your employer account number and name on each page.</li> <li>• Use the correct format (YYQ) in the Quarter field. For example: 061 for March 31, 2006.</li> <li>• Use a separate DE 6 for each quarter.</li> <li>• Use a separate DE 6 for religious exempt, sole stockholder, and third-party sick pay wages.</li> <li>• Provide page totals per page (Lines J, K, and L) for each DE 6 submitted.</li> <li>• Provide grand totals (Lines M, N, and O) on the first or last page(s) of the DE 6 submitted.</li> <li>• Use quarterly wages on the form (do not list monthly wages).</li> <li>• Information regarding Total Subject Wages, PIT Wages, and PIT Withheld is located on the back of the form under instructions for Lines G, H, and I.</li> <li>• Include your telephone number and area code so we can call you if we have questions about the form.</li> <li>• The return must be completed for each quarter, even if there are no wages to report (mark Item C, "No Payroll").</li> </ul>	<ul style="list-style-type: none"> <li>• Failing to file a report when no wages were paid during the calendar quarter.</li> <li>• Using the wrong employer account number/quarter.</li> <li>• Using a form that EDD has not approved.</li> <li>• Using red ink.</li> <li>• Reporting information in an incorrect field.</li> <li>• Using monthly wages instead of number of employees on Item A.</li> <li>• Checking Box B when employer is not an approved Disability Insurance Voluntary Plan employer.</li> <li>• Using negative wage amounts on the form to adjust prior quarters (use a DE 678 to adjust a prior quarter or quarters).</li> <li>• Omitting employee social security numbers. Failing to report both Subject and PIT wages.</li> <li>• Omitting numbers in the cent field.</li> <li>• Omitting page totals from the form (Lines J, K, and L).</li> <li>• Failing to provide Grand Totals.</li> <li>• Reporting Grand Totals on other than the first or last page (Items M, N, and O).</li> <li>• Omitting your signature, title, telephone number, and date signed.</li> </ul>

**Please keep your account information current by completing a *Change of Employer Account Information* (DE 24) form for all changes to the original registration information. This form is available online at [www.edd.ca.gov/taxrep/de24.pdf](http://www.edd.ca.gov/taxrep/de24.pdf).**



## **QUARTERLY WAGE AND WITHHOLDING REPORT (DE 6) (Continued)**

### **FREQUENTLY ASKED QUESTIONS**

- Q. How do I correct a reporting error on a previous DE 6? Which form do I use? Where do I send it?
- A. Use the *Tax and Wage Adjustment Form* (DE 678). You can obtain the form by accessing EDD's Web site at [www.edd.ca.gov/taxrep/de678.pdf](http://www.edd.ca.gov/taxrep/de678.pdf). Send the form to the address listed on the bottom of the form.
- Q. I received only one blank DE 6 form. How do I list all my employees when there are more than seven?
- A. For additional copies, access EDD's Web site at [www.edd.ca.gov/taxrep/de6.pdf](http://www.edd.ca.gov/taxrep/de6.pdf) to download additional copies of the form or call our Taxpayer Assistance Center at (888) 745-3886.
- Q. What if I do not have the employee's SSN?
- A. Report the name, wages, and/or withholdings without the SSN, and take immediate steps to secure one. Report the correct SSN to EDD as soon as possible on a *Tax and Wage Adjustment Form* (DE 678).



## REGISTRATION FORM FOR AGRICULTURAL EMPLOYERS (DE 1AG)

**Purpose:** Used by agricultural employers to register as an employer with EDD. Employers submitting a completed DE 1AG will receive an EDD employer account number to use when paying taxes and filing tax reports.

**When due:** Must be submitted within 15 days after becoming an employer.

**Refer to:** *California Employer's Guide* (DE 44) on EDD's Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

**How to obtain:**

- EDD's Web site at [www.edd.ca.gov/taxrep/de1ag.pdf](http://www.edd.ca.gov/taxrep/de1ag.pdf)
- Fax on Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Follow instructions on back of DE 1AG.</li> <li>• Completing all fields on the DE 1AG protects your account with unique identifiers.</li> <li>• File a <i>Change of Employer Account Information</i> (DE 24) form, when a change in ownership occurs. EDD will determine if a new employer account number is needed.</li> </ul>	<ul style="list-style-type: none"> <li>• Completing the wrong DE 1. EDD has nine customized DE 1 forms. Complete the form that best describes your employing entity.</li> <li>• Omitting dates.</li> <li>• Incomplete information.</li> <li>• Leaving blank fields on the form.</li> <li>• Reporting information in an incorrect field.</li> <li>• Reporting incorrect information by transposing numbers or letters.</li> <li>• Illegible information.</li> <li>• Omitting your signature and date signed.</li> <li>• Not providing a business contact name and phone number.</li> </ul>

### FREQUENTLY ASKED QUESTIONS

Q. What does "Ownership Began Operating" mean?

A. The date the ownership began operating the business.

Q. What is a "Federal I.D. Number"?

A. The nine-digit Federal Employer Identification Number (FEIN) assigned to you by the Internal Revenue Service (IRS).

Q. Which "Business Location" should be listed on the DE 1AG?

A. The physical address where the business is located in California.

Q. Which officer(s) should be listed on the DE 1AG?

A. All officers listed on the Articles of Incorporation.

Q. Who can sign the DE 1AG?

A. The DE 1AG may be signed by the owner, a partner, officer, member, manager, bookkeeper, or a tax practitioner with a *Power of Attorney Declaration* (DE 48).

REGISTRATION FORM FOR AGRICULTURAL EMPLOYERS (DE 1AG) (Continued)

FOR ILLUSTRATIVE PURPOSES ONLY



This form will be the basic record of YOUR ACCOUNT. DO NOT FILE THIS FORM UNTIL YOU HAVE PAID WAGES THAT EXCEED \$100.00. Please read the INSTRUCTIONS on Page 2 before completing this form. PLEASE PRINT OR TYPE. Return this form to: EMPLOYMENT DEVELOPMENT DEPARTMENT ACCOUNT SERVICES GROUP, MIC 28 P.O. BOX 826880 SACRAMENTO CA 94280-0001 (916) 654-7041 / FAX 654-9211 www.edd.ca.gov

REGISTRATION FORM FOR AGRICULTURAL EMPLOYERS

ACCOUNT NUMBER	DEPT. USE	QUARTER	ON-LINE PROCESS DATE	TAS CODE

Industry specific registration forms are required relative to each type of employer. Please use the appropriate form to register.  
 Commercial/Pacific Maritime/Fishing Boat DE 1 Household Workers DE 1HW  
 Agricultural DE 1AG Non-profit DE 1NP  
 Government/Public Schools/Indian Tribes DE 1GS Personal Income Tax Only DE 1P

**A. Is this a(n):**  New business  On-going business just purchased ( All  Part)  Other  Change of partner(s)  Change in form – (Sole proprietor to partnership; partnership to corporation; partnership to limited liability company; merger, etc.)

IF THE BUSINESS WAS PREVIOUSLY OWNED, PROVIDE THE FOLLOWING INFORMATION:  
 Previous Owner Business Name Purchase Price Date of Transfer EDD Account Number

**B. HAVE YOU EVER BEEN REGISTERED WITH THE DEPARTMENT?**  No  Yes  
 IF YES, ENTER EMPLOYER ACCOUNT NUMBER, BUSINESS NAME AND ADDRESS  
 ACCOUNT NUMBER BUSINESS NAME ADDRESS  
 123-4567-8 Johns Trucking 123 Corny Lane

**C. Indicate first quarter and year in which wages exceeded \$100.00**  
 Jan.-Mar. 2006  July-Sept. 20\_\_  
 Apr.-June 20\_\_  Oct.-Dec. 20\_\_

**D. Will you withhold Personal Income Tax from any employee wages?**  No  Yes  
 If "yes" will you be subject to Federal monthly/semi-weekly deposits?  
 No  Yes

<b>E. BUSINESS NAME</b> Anytown Farms	<b>OWNERSHIP BEGAN OPERATING</b> MONTH: 2 DAY: 1 YEAR: 2006	<b>FEDERAL I.D. NUMBER</b> 33-3333333
<b>F. OWNER, CORPORATION, OR LIMITED LIABILITY COMPANY (LLC)</b> NAME John Smith	<b>Social Security No./Corp. or LLC I.D. No.</b> 911-11-1111	<b>DRIVER'S LICENSE NUMBER</b> A1234567
<b>G. List all partners, *corporate officers, LLC Members, Managers and Officers</b>	<b>TITLE</b> (Partner, Officer Type, LLC Member, LLC Manager)	<b>SOCIAL SECURITY NUMBER</b> <b>DRIVER'S LICENSE NUMBER</b>

\*If entity is a Limited Partnership, indicate General Partner with an (\*). List additional partners, LLC members, officers on a separate sheet.

**H. DO YOU EMPLOY NON-AGRICULTURAL WORKERS?**  No  Yes  
 If yes, please enter: Account Number: 123-4567-8 Business Name: Johns Trucking

<b>I. MAILING ADDRESS</b> P.O. Box 123	<b>CITY</b> Anytown	<b>STATE</b> CA	<b>ZIP CODE</b> 12345	<b>PHONE NUMBER</b> (123)555-7890
<b>J. BUSINESS ADDRESS (if different from mailing address)</b> 123 Corny Lane	<b>CITY</b> Anytown	<b>STATE</b> CA	<b>ZIP CODE</b> 12345	<b>PHONE NUMBER</b> (123)555-7890

**K. ORGANIZATION TYPE**  
 (IN) INDIVIDUAL OWNER  (CP) CORPORATION  (OT) OTHER (Specify)  
 (HW) HUS/WIFE CO-OWNERSHIP  (LC) LIMITED LIABILITY COMPANY  
 (GP) GENERAL PARTNERSHIP

<b>L. List your principal crop(s) or commodities:</b> Corn	<b>Number of Employees</b> 5
---	---------------------------------

**M. SUPPORTIVE SERVICES**  
 If you are part of a larger organization and you are primarily engaged in providing supportive services to other establishments of the larger organization, check one of these boxes.  
 (1)  Control Administrative (headquarters, etc.) (3)  Storage (warehouse) (5)  Does not apply  
 (2)  Research, development, or testing (4)  Other (specify) \_\_\_\_\_

<b>N. CONTACT PERSON FOR BUSINESS</b>	<b>NAME</b>	<b>TITLE</b>	<b>ADDRESS</b>	<b>PHONE</b>
	John Smith, Owner,		123 Corny Lane, Anytown, CA 12345	(123) 555-7890

**O. DECLARATION**  
 These statements are hereby declared to be correct to the best knowledge and belief of the undersigned.  
 Signature John Smith Date 2/5/2006 Residence Phone (123)555-7890  
 Title Owner Residence Address 123 Corny Lane, Anytown, CA 12345  
 (Owner, Partner, Officer, Member, Manager) Street City State ZIP

**P. PAYROLL TAX EDUCATION:** Attend a payroll tax seminar that will help you understand how, what, and when to report state payroll taxes. Visit our Web site at [www.edd.ca.gov/taxsem](http://www.edd.ca.gov/taxsem) or call us at (888) 745-3886 for more information.

## REGISTRATION FORM FOR COMMERCIAL EMPLOYERS (DE 1)

**Purpose:** Used to register as a commercial employer with EDD. Employers submitting a completed DE 1 will receive an EDD employer account number to use when paying taxes and filing tax reports.

**When due:** Must be submitted within 15 days after becoming an employer.

**Refer to:** *California Employer's Guide* (DE 44) on EDD's Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

**How to obtain:**

- EDD's Web site at [www.edd.ca.gov/taxrep/de1.pdf](http://www.edd.ca.gov/taxrep/de1.pdf)
- Fax on Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Follow instructions on back of DE 1.</li> <li>• Completing all fields on the DE 1 protects your account with unique identifiers.</li> <li>• File a <i>Change of Employer Account Information</i> (DE 24) form, when a change in ownership occurs. EDD will determine if a new employer account number is needed.</li> </ul>	<ul style="list-style-type: none"> <li>• Completing the wrong DE 1. EDD has nine customized DE 1 forms. Complete the form that best describes your employing entity.</li> <li>• Omitting dates.</li> <li>• Incomplete information.</li> <li>• Leaving blank fields on the form.</li> <li>• Reporting information in an incorrect field.</li> <li>• Reporting incorrect information by transposing numbers or letters.</li> <li>• Illegible information.</li> <li>• Omitting your signature and date signed.</li> <li>• Not providing a business contact name and phone number.</li> </ul>

### FREQUENTLY ASKED QUESTIONS

Q. What does "Ownership Began Operating" mean?

A. The date the new ownership began operating the business.

Q. What is a "Federal I.D. Number"?

A. The nine-digit Federal Employer Identification Number (FEIN) assigned to you by the Internal Revenue Service (IRS).

Q. Which "Business Address" should be listed on the DE 1?

A. The physical address where the business is located in California.

Q. Which officer(s) should be listed on the DE 1?

A. All officers listed on the Articles of Incorporation.

Q. Who can sign the DE 1?

A. The DE 1 may be signed by the owner, a partner, officer, member, manager, bookkeeper, or a tax practitioner with a *Power of Attorney Declaration* (DE 48).

**REGISTRATION FORM FOR COMMERCIAL EMPLOYERS (DE 1) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



This form will be the basic record of YOUR Account.  
**DO NOT FILE FORM UNTIL YOU HAVE PAID WAGES THAT EXCEED \$100.00 IN CALENDAR QUARTER.**  
 Please read INSTRUCTIONS on page 2 before completing form. PLEASE PRINT OR TYPE in BLUE OR BLACK INK ONLY.  
 Return form to

EMPLOYMENT DEVELOPMENT DEPARTMENT  
 ACCOUNT SERVICES GROUP, MIC 28  
 P.O. BOX 826880  
 SACRAMENTO CA 94280-0001  
 (916) 654-7041  
 FAX (916) 654-9211  
 www.edd.ca.gov

**REGISTRATION FORM FOR COMMERCIAL EMPLOYERS** See page 2 for registration instructions for other business types.

EDD ACCOUNT NUMBER		Dept. Use Only:	QUARTER	ON-LINE PROCESS DATE	TAS CODE
<b>A. LIST NAMES OF: OWNER(S), PARTNER(S) *, CORP OFFICERS, OR LLC/LLP Members/Managers/Officers</b>		TITLE	PERCENT OF OWNERSHIP	SOCIAL SECURITY #	CALIFORNIA DRIVER'S LIC #
CURLY JONES		PARTNER	50	922-22-2222	C1234567
MOE JONES		PARTNER	30	933-33-3333	A1234567
JACK JONES		PARTNER	20	944-44-4444	B1234567
<i>Note: If entity is a Limited Partnership, indicate General Partner with an (*). List additional partners, LLC/LLP members/officers/managers on a separate sheet.</i>					
<b>B. BUSINESS NAME:</b> (If none, enter N/A)			<b>C. DATE OWNERSHIP BEGAN OPERATING:</b>		<b>D. FEDERAL TAX ID #:</b>
HEAVENLY CANINES			MM10 DD 01 YYYY 2006		22-2222222
<b>E. CORPORATION / LLC / LLP/LP NAME:</b> (If none, enter N/A)				<b>E1. SECRETARY OF STATE CORP / LLC / LLP ID #</b>	
<b>F. PHYSICAL BUSINESS LOCATION:</b> (Number and Street, not P.O. Box)		CITY	STATE	ZIP CODE	PHONE NUMBER
123 BOWSER BLVD		PUREBRED	CA	12345	(123) 555-7890
<b>G. MAILING ADDRESS:</b> (P.O. Box / Number and Street, only if different than F)		CITY	STATE	ZIP CODE	PHONE NUMBER
P.O. BOX 123		PUREBRED	CA	12345	(123) 555-7890
<i>Note: If you have multiple CA locations, please attach the physical business addresses on a separate sheet of paper.</i>					
<b>H. INDICATE FIRST QUARTER &amp; YEAR WAGES EXCEEDED \$100:</b> <input type="checkbox"/> Jan-Mar 20__ <input type="checkbox"/> Apr-Jun 20__ <input type="checkbox"/> Jul-Sept 20__ <input checked="" type="checkbox"/> Oct-Dec 20_06					
<b>I. HAVE YOU EVER OWNED OR BEEN A PRINCIPAL OWNER IN A BUSINESS REGISTERED WITH EDD:</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes If Yes, complete J.			<b>J. FORMER EDD ACCOUNT NUMBER(S):</b> _____ <b>BUSINESS NAME:</b> _____ <b>ADDRESS:</b> _____		
<small>NOTE: If necessary, please provide additional information on a separate sheet.</small>					
<b>K. THIS IS A:</b> <input checked="" type="checkbox"/> New Business <input type="checkbox"/> Hired Employees <input type="checkbox"/> Purchased a Business <input type="checkbox"/> Other (Specify) _____ <small>** If business was purchased, mark appropriate box and complete the information below: <input type="checkbox"/> All <input type="checkbox"/> Part</small> <b>1. Previous Owner</b> <b>2. Previous Business Name</b> <b>3. Previous EDD Account #</b> <b>4. Purchase Price</b> <b>5. Date of Transfer</b>					
<small>Note: For all other changes in form/ownership to your account, please use the Change of Employer Account Information (DE 24).</small>					
<b>L. NUMBER OF CA EMPLOYEES:</b> 5 <small>See page 2 for information on CA employees.</small>			<b>M. EMPLOYEE IS:</b> <input type="checkbox"/> Spouse <input type="checkbox"/> Minor Child (Under 18) <input type="checkbox"/> Employer's Parent <small>If Yes to any of the above, please refer to instructions on page 2.</small>		
<b>N. ORGANIZATION TYPE:</b> <input type="checkbox"/> Individual Owner <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Estate Administration <input type="checkbox"/> Hus/Wife Co-Ownership <input type="checkbox"/> Association <input type="checkbox"/> Trusteeship <input checked="" type="checkbox"/> General Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Joint Venture <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Receivership <input type="checkbox"/> Bankruptcy <input type="checkbox"/> Liquidation					
<b>O. EMPLOYER TYPE:</b> <input checked="" type="checkbox"/> COMMERCIAL <input type="checkbox"/> PACIFIC MARITIME <input type="checkbox"/> FISHING BOAT		<b>P. INDUSTRY ACTIVITY:</b> Check the industry, product, or service that represents the greatest portion of your sales or revenue: <input checked="" type="checkbox"/> Services <input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing <input type="checkbox"/> Professional Employer Organization <input type="checkbox"/> Temp Services <input type="checkbox"/> Leasing Employer <input type="checkbox"/> Other (Specify) _____ <b>Also, describe specific product and/or service in detail:</b> _____			
<b>Q. CONTACT PERSON FOR BUSINESS:</b>		TITLE/COMPANY NAME	ADDRESS	DAYTIME PHONE NUMBER	
FIDORA PUGNOSE		ACCOUNTANT	123 BOWSER BLVD,	(123) 555-7890	
<b>R. DECLARATION</b> I certify under penalty of perjury that the above information is true, correct and complete, and that these actions are not being taken to receive a more favorable Unemployment Insurance Rate. I further certify that I have the authority to sign on behalf of the above business. <b>Signature:</b> <u>Curly Jones</u> <b>Title:</b> PARTNER <small>(Owner, Corporate Officer, Partner, LLC/LLP Member/Manager, or authorized Agent)</small>					
<b>Printed Name:</b> CURLY JONES		<b>Phone Number:</b> (123) 555-7890		<b>Date:</b> 10/31/2006	

**REGISTRATION FORM FOR EMPLOYERS DEPOSITING ONLY PERSONAL INCOME TAX WITHHOLDING (DE 1P)**

**Purpose:** Used by employers who are only subject to Personal Income Tax (PIT) withholding to register as an employer with EDD. Employers submitting a completed DE 1P will receive an EDD employer account number to use when paying PIT and filing tax reports.

**When due:** Must be submitted within 15 days after becoming an employer.

**Refer to:** *California Employer’s Guide* (DE 44) on EDD’s Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

- How to obtain:**
- EDD's Web site at [www.edd.ca.gov/taxrep/de1p.pdf](http://www.edd.ca.gov/taxrep/de1p.pdf)
  - Fax on Demand at (877) 547-4503
  - Taxpayer Assistance Center at (888) 745-3886
  - For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Follow instructions on back of DE 1P.</li> <li>• Completing all fields on the DE 1P protects your account with unique identifiers.</li> <li>• File a <i>Change of Employer Account Information</i> (DE 24) form, when a change in ownership occurs. EDD will determine if a new employer account number is needed.</li> </ul>	<ul style="list-style-type: none"> <li>• Completing the wrong DE 1. EDD has nine customized DE 1 forms. Complete the form that best describes your employing entity.</li> <li>• Omitting dates.</li> <li>• Incomplete information.</li> <li>• Leaving blank fields on the form.</li> <li>• Reporting information in an incorrect field.</li> <li>• Reporting incorrect information by transposing numbers or letters.</li> <li>• Illegible information.</li> <li>• Omitting your signature and date signed.</li> <li>• Not providing a business contact name and phone number.</li> </ul>

**FREQUENTLY ASKED QUESTIONS**

Q. What does “Ownership Began Operating” mean?

A. The date the new ownership began operating the business.

Q. What is a “Federal I.D. Number”?

A. The nine-digit Federal Employer Identification Number (FEIN) assigned to you by the Internal Revenue Service (IRS).

Q. Which “Business Address” should be listed on the DE 1P?

A. The physical address where the business is located in California.

Q. Which officer(s) should be listed on the DE 1P?

A. All officers listed on the Articles of Incorporation.

Q. Who can sign the DE 1P?

A. The DE 1P may be signed by the owner, a partner, officer, member, manager, bookkeeper, or a tax practitioner with a *Power of Attorney Declaration* (DE 48).

# REGISTRATION FORM FOR EMPLOYERS DEPOSITING ONLY PERSONAL INCOME TAX WITHHOLDING (DE 1P) (Continued)

## FOR ILLUSTRATIVE PURPOSES ONLY



This form will be the basic record of YOUR ACCOUNT. **DO NOT FILE THIS FORM UNTIL YOU HAVE PAID WAGES THAT EXCEED \$100.00.** Please read the INSTRUCTIONS on Page 2 before completing this form. PLEASE PRINT OR TYPE. Return this form to: **EMPLOYMENT DEVELOPMENT DEPARTMENT**  
ACCOUNT SERVICES GROUP MIC 28  
PO BOX 826880  
SACRAMENTO CA 94280-0001  
(916) 654-7041 FAX (916) 654-9211  
[www.edd.ca.gov](http://www.edd.ca.gov)

### REGISTRATION FORM FOR EMPLOYERS DEPOSITING ONLY PERSONAL INCOME TAX WITHHOLDING

ACCOUNT NUMBER	DEPT. USE	QUARTER	ON-LINE PROCESS DATE	TAS CODE

Industry specific registration forms are required relative to each type of employer. Please use the appropriate form to register.

Commercial/Pacific Maritime/Fishing Boat	DE 1	Household Workers	DE 1HW
Agricultural	DE 1AG	Non-profit	DE 1NP
Government/Public Schools/Indian Tribes	DE 1GS	Personal Income Tax Only	DE 1P

A. Is this a(n):  New business  On-going business just purchased ( All  Part)  Other \_\_\_\_\_  
 Change of partner(s)  Change in form - (Sole proprietor to partnership; partnership to corporation; partnership to LLC merger, etc.)

IF THE BUSINESS WAS PURCHASED, PROVIDE THE FOLLOWING INFORMATION:

Previous Owner	Business Name	Purchase Price	Date of Transfer	EDD Account Number
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B. HAVE YOU EVER BEEN REGISTERED WITH THE DEPARTMENT?  No  Yes

IF YES, ENTER THE FOLLOWING:

ACCOUNT NUMBER	BUSINESS NAME	ADDRESS
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C. INDICATE FIRST QUARTER AND YEAR IN WHICH INCOME TAX IS WITHHELD.  Jan.-Mar. 20  Apr.-June 20  July-Sept. 20  Oct.-Dec. 20 06

D. BUSINESS NAME (DBA) Walnut Tree Supply	OWNERSHIP BEGAN OPERATING MONTH: 10 DAY: 1 YEAR: 06	FEDERAL I.D. NUMBER 33-3333333
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E. INDIVIDUAL OWNER Mary Lamb	SOCIAL SECURITY NUMBER 944-44-4444	DRIVER'S LICENSE NUMBER A1234567
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F. CORPORATION/LLC/LLP/LP NAME  
Honest Abe Bank Trustee

SECRETARY OF STATE CORP/LLC/LP/LP I.D. NO.

G. List all partners*, corporate officers, or LLC/LLP members/managers/officers	TITLE <small>(partner, officer title, LLC/LLP member/manager)</small>	SOCIAL SECURITY NUMBER	DRIVER'S LICENSE NUMBER
Mary Lamb	President	944-44-4444	A1234567
John Doe	Vice President	955-55-5555	B2345678
Susan Prose	Secretary	966-66-6666	C3456789

\*If entity is a Limited Partnership, indicate General Partner with an (\*). List additional partners, LLC/LLP members/officers/managers on a separate sheet.

H. MAILING ADDRESS 123 Shady Lane	CITY Anytown	STATE CA	ZIP CODE 12345	PHONE NUMBER (123) 555-7890
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I. BUSINESS ADDRESS (if different from mailing address)	CITY	STATE	ZIP CODE	PHONE NUMBER ( )
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J. ORGANIZATION TYPE

<input type="checkbox"/> (IN) Individual Owner	<input type="checkbox"/> (JV) Joint Venture	<input type="checkbox"/> (LQ) Liquidation	<input type="checkbox"/> (LLC) Limited Liability Company
<input type="checkbox"/> (HW) Hus/Wife Co-Ownership	<input type="checkbox"/> (RC) Receivership	<input type="checkbox"/> (LP) Limited Partnership	<input type="checkbox"/> (GO) Governmental
<input type="checkbox"/> (GP) General Partnership	<input type="checkbox"/> (BK) Bankruptcy	<input type="checkbox"/> (TR) Trusteeship	<input type="checkbox"/> (SD) School District
<input checked="" type="checkbox"/> (CP) Corporation	<input type="checkbox"/> (AS) Association	<input type="checkbox"/> (EA) Estate Administration	<input type="checkbox"/> (OT) Other (specify) _____

K. EMPLOYER TYPE:	NUMBER OF EMPLOYEES
<input type="checkbox"/> (01) Commercial <input type="checkbox"/> (07) Public School <input type="checkbox"/> (09) Agriculture <input type="checkbox"/> (20) Red Cross <input type="checkbox"/> (02) Non Profit <input type="checkbox"/> (08) District Hospital <input type="checkbox"/> (10) Church or Religious Orders <input type="checkbox"/> (21) Public Entity <input type="checkbox"/> (03) Non Profit 501 C3 <input type="checkbox"/> (32) Pay Agent (SEE ADDITIONAL INSTRUCTIONS ON PAGE 2) <input checked="" type="checkbox"/> (12) Annuitant Payer <input type="checkbox"/> (28) State Hospital	10

L. INDUSTRY ACTIVITY: Identify the industry and specific product or service that represents the greatest portion of your sales receipts or revenue. Check one:

SERVICES  RETAIL  WHOLESALE  MANUFACTURING  OTHER \_\_\_\_\_

Describe specific product and/or service in detail.

Payer of Annuities

Number of CA Employees \_\_\_\_\_ Are there multiple locations for this business?  No  Yes

M. CONTACT PERSON FOR BUSINESS	TITLE/COMPANY NAME	ADDRESS	PHONE
Susan Prose, Secretary	Secretary	123 Sahdy Lane, Anytown, CA 12345	(123) 555-7890

N. DECLARATION

These Statements are hereby declared to be correct to the best knowledge and belief of the undersigned.

Signature: *Susan Prose* Title President Date 10/31/2006

(Owner, Partner, Officer, Member, Manager, etc.)

O. PAYROLL TAX EDUCATION: Attend a payroll tax seminar that will help you understand how, what, and when to report state payroll taxes. Visit our Web site at [www.edd.ca.gov/taxsem](http://www.edd.ca.gov/taxsem) or call us at (888) 745-3886 for more information.



**REGISTRATION FORM FOR EMPLOYERS OF HOUSEHOLD WORKERS (DE 1HW)**

**Purpose:** Used by employers of household workers to register as a household employer with EDD. Household employers submitting a completed DE 1HW will receive an EDD employer account number to use when paying taxes and filing tax reports.

**When due:** Must be submitted within 15 days after becoming an employer.

**Refer to:** *Household Employer’s Guide* (DE 8829) on EDD’s Web site at [www.edd.ca.gov/taxrep/de8829.pdf](http://www.edd.ca.gov/taxrep/de8829.pdf).

- How to obtain:**
- EDD'S Web site at [www.edd.ca.gov/taxrep/de1hw.pdf](http://www.edd.ca.gov/taxrep/de1hw.pdf)
  - Fax on Demand at (877) 547-4503
  - Taxpayer Assistance Center at (888) 745-3886
  - For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Follow instructions on the bottom of DE 1HW.</li> <li>• Completing all fields on the DE 1HW protects your account with unique identifiers.</li> <li>• Estimate the sum of all wages (cash and noncash) you intend to pay to all household employees in current year. This will help you to determine if you are eligible to elect to pay California payroll taxes on an annual basis. If your estimated yearly wages are \$20,000 or less, you may mark the “<b>yes</b>” box in section I of the DE 1HW.</li> <li>• Both employer and employee must agree to withhold Personal Income Tax from the household employee's wages.</li> </ul>	<ul style="list-style-type: none"> <li>• Completing the wrong DE 1. EDD has nine customized DE 1 forms. Complete the form that best describes your employing entity.</li> <li>• Omitting dates.</li> <li>• Incomplete information.</li> <li>• Leaving blank fields on the form.</li> <li>• Reporting information in an incorrect field.</li> <li>• Reporting incorrect information by transposing numbers or letters.</li> <li>• Illegible information.</li> <li>• Omitting your signature, title, telephone number, and date signed.</li> </ul>

**REGISTRATION FORM FOR EMPLOYERS OF HOUSEHOLD WORKERS (DE 1HW) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



This form will be the basic record of your ACCOUNT. **DO NOT FILE THIS FORM UNTIL YOU HAVE PAID WAGES OF \$750.** Please read the **INSTRUCTIONS** below before completing this form. **PLEASE PRINT OR TYPE.** Return this form to: **→**  
 If you are an agency providing household workers for clients, you must file a Registration Form for Commercial Employers (DE 1).  
 EMPLOYMENT DEVELOPMENT DEPARTMENT  
 ACCOUNT SERVICES GROUP, MIC 28  
 P.O. BOX 826880  
 SACRAMENTO CA 94280-0001  
 (916) 654-7041 FAX (916) 654-9211  
 www.edd.ca.gov

**REGISTRATION FORM FOR EMPLOYERS OF HOUSEHOLD WORKERS**

ACCOUNT NUMBER	DEPT. USE	QUARTER	ON-LINE PROCESS DATE	TAS CODE

Industry specific registration forms are required relative to each type of employer. Please use the appropriate form to register.

Commercial/Pacific Maritime/Fishing Boat	DE 1	Household Workers	DE 1HW
Agricultural	DE 1AG	Non-Profit	DE 1NP
Government/Public Schools/Indian Tribes	DE 1GS	Personal Income Tax Only	DE 1P

<b>A. HAVE YOU EVER BEEN REGISTERED WITH THIS DEPARTMENT?</b> <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES		<b>IF YES, ENTER EMPLOYER ACCOUNT NUMBER, BUSINESS NAME AND ADDRESS</b> ACCOUNT NUMBER      BUSINESS NAME      ADDRESS			
<b>B. EMPLOYER NAME(S)</b> Ima Homemaker		<b>SOCIAL SECURITY NUMBER</b> 977-77-7777		<b>DRIVER'S LICENSE NUMBER</b> Z1234567	
<b>C. MAILING ADDRESS</b> P.O. Box 12345 IN CARE OF:		<b>CITY</b> Anytown	<b>STATE</b> CA	<b>ZIP CODE</b> 12345	<b>BUSINESS PHONE</b> (123) 555-7890
		<b>D. EMPLOYEE WORK SITE ADDRESS</b> 123 Myhouse Street, Anytown, CA 12345			<b>COUNTY</b> Care
<b>E. TYPE OF ORGANIZATION</b>		<b>Federal I.D. Number</b>			
INDIVIDUAL <input checked="" type="checkbox"/> HUS/WIFE <input type="checkbox"/> CORPORATION <input type="checkbox"/> OTHER <input type="checkbox"/>					
<b>F. INDICATE QUARTER AND YEAR IN WHICH YOU FIRST PAID \$750 BUT NOT MORE THAN \$999 IN CASH WAGES:</b>					<b>Number of Employees</b>
<input type="checkbox"/> Jan-Mar 20 <input type="checkbox"/> Apr-June 20 <input type="checkbox"/> July-Sept 20 <input type="checkbox"/> Oct-Dec 20 <input checked="" type="checkbox"/> NONE					
<b>G. INDICATE QUARTER AND YEAR IN WHICH YOU FIRST PAID \$1,000 OR MORE IN CASH WAGES:</b>					<b>Number of Employees</b>
<input checked="" type="checkbox"/> Jan-Mar 20 06 <input type="checkbox"/> Apr-June 20 <input type="checkbox"/> July-Sept 20 <input type="checkbox"/> Oct-Dec 20 <input type="checkbox"/> NONE					1
<b>H. WILL YOU WITHHOLD PERSONAL INCOME TAX FROM ANY EMPLOYEE WAGES?</b> <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES					
<b>I. DO YOU ELECT TO PAY CALIFORNIA EMPLOYMENT TAXES ON AN ANNUAL BASIS?</b> <input type="checkbox"/> NO <input checked="" type="checkbox"/> YES SEE INSTRUCTIONS FOR MORE INFORMATION.					
<b>J. DECLARATION</b> These statements are hereby declared to be correct to the best knowledge and belief of the undersigned. Signature <u>Ima Homemaker</u> Date <u>2/15/2006</u> Residence Phone ( <u>123</u> ) <u>555-7890</u> Title <u>Owner</u> Residence Address <u>123 Myhouse Street</u> Anytown CA <u>12345</u> (Owner, Partner, Officer, etc.) Street City State ZIP Code					
<b>K. PAYROLL TAX EDUCATION</b> Attend a payroll tax seminar that will help you understand how, what, and when to report state payroll taxes. Visit our Web site at <a href="http://www.edd.ca.gov/taxsem">www.edd.ca.gov/taxsem</a> or call us at (888) 745-3886 for more information.					

**INSTRUCTIONS:** You must fill out this form to register with EDD within 15 days of employing and paying household workers cash wages totaling \$750 or more in any calendar quarter. Complete all sections as follows:

- Check no or yes box and provide additional information for yes answers.
- Enter full name, social security number and driver's license number of the employer(s) of the household worker(s).
- Enter the address where EDD correspondence and forms should be sent.
- Enter address where household worker performs duties if different than mailing address. Enter county of work location.
- Check the appropriate box, if other, please specify. Enter federal identification number(s) if not assigned, enter "applied for".
- Check the appropriate box when you first paid \$750 or more in cash wages. Enter total number of household employees working for you. These wages are subject to state disability insurance withholding (includes Paid Family Leave amount).
- Check the appropriate box when you first paid \$1,000 or more in cash wages, or check none. Enter the total number of employees working for you. These wages are subject to Unemployment Insurance and Employment Training Taxes and State Disability Insurance withholdings. Both household worker and household employer must agree if personal income tax is withheld from worker's wages.
- Check the appropriate box.
- If you will pay \$20,000 or less in wages per year, you may elect to pay California employment taxes on an annual basis. (The sum of all subject wages, cash or non-cash, paid to all employees must be no more than \$20,000 per year.) Wage information paid to your employees must be reported on a quarterly basis on a form which will be supplied to you. If you pay more than \$20,000 in a year, the election will be terminated and you will be required to file quarterly tax returns for the remainder of the year and submit a new election if you wish to participate in the program in the future.
- This declaration must be signed by one of the persons listed in B.
- EDD provides educational opportunities for taxpayers to learn how to report employees' wages and pay taxes, pointing out the pitfalls that create errors and unnecessary billings. Help is only a telephone call or Web site away.

We will notify you of your EDD account number by mail. To help you understand your tax withholding and filing responsibilities, you will be sent a **Household Employer's Guide, DE 8829**. You can also contact your nearest Employment Tax Office as listed in the white pages of the telephone directory.

**REGISTRATION FORM FOR GOVERNMENTAL ORGANIZATIONS, PUBLIC SCHOOLS, & INDIAN TRIBES (DE 1GS)**

**Purpose:** Used by governmental organizations, public schools, and Indian tribes to register as an employer with EDD. Employers submitting a completed DE 1GS will receive an EDD employer account number to use when paying taxes and filing tax reports.

**When due:** Must be submitted within 15 days after becoming an employer.

**Refer to:** *California Employer's Guide* (DE 44) on EDD's Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

- How to obtain:**
- EDD's Web site at [www.edd.ca.gov/taxrep/de1gs.pdf](http://www.edd.ca.gov/taxrep/de1gs.pdf)
  - Fax on Demand at (877) 547-4503
  - Taxpayer Assistance Center at (888) 745-3886
  - For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Follow instructions on back of DE 1GS.</li> <li>• Completing all fields on the DE 1GS protects your account with unique identifiers.</li> <li>• File a <i>Change of Employer Account Information</i> (DE 24) form, when a change in ownership occurs. EDD will determine if a new employer account number is needed.</li> </ul>	<ul style="list-style-type: none"> <li>• Completing the wrong DE1. EDD has nine customized DE 1 forms. Complete the form that best describes your employing entity.</li> <li>• Omitting dates.</li> <li>• Incomplete information.</li> <li>• Leaving blank fields on the form.</li> <li>• Reporting information in an incorrect field.</li> <li>• Reporting incorrect information by transposing numbers or letters.</li> <li>• Illegible information.</li> <li>• Omitting your signature and date signed.</li> <li>• Not providing a business contact name and phone number.</li> </ul>

**REGISTRATION FORM FOR GOVERNMENTAL ORGANIZATIONS, PUBLIC SCHOOLS, & INDIAN TRIBES (DE 1GS) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



This form will be the basic record of YOUR ACCOUNT. **DO NOT FILE THIS FORM UNTIL YOU HAVE PAID WAGES THAT EXCEED \$100.00.** Please read the INSTRUCTIONS on the back before completing this form. **PLEASE PRINT OR TYPE.** Return this form to: EMPLOYMENT DEVELOPMENT DEPARTMENT  
Taxpayer Assistance Center, Attn: Specialized Coverage Desk  
P.O. Box 2068  
Rancho Cordova, CA 95741-2068  
(916) 654-6288 / FAX (916) 464-2904  
[www.edd.ca.gov](http://www.edd.ca.gov)

**REGISTRATION FORM FOR GOVERNMENTAL ORGANIZATIONS, PUBLIC SCHOOLS, & INDIAN TRIBES**

ACCOUNT NUMBER	DEPT. USE	QUARTER	ON-LINE PROCESS DATE	TAS CODE

Industry specific registration forms are required relative to each type of employer. Please use the appropriate form to register.  
 Commercial/Pacific Maritime/Fishing Boat DE1 Household Workers DE 1HW  
 Agricultural DE 1AG Non-Profit DE 1NP  
 Government/Public Schools/Indian Tribes DE 1GS Personal Income Tax Only DE 1P

<b>A. HAVE YOU EVER BEEN REGISTERED WITH THE DEPARTMENT?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		<b>IF YES, ENTER THE FOLLOWING:</b> ACCOUNT NUMBER BUSINESS NAME ADDRESS PHONE NO.			
<b>B. INDICATE FIRST QUARTER AND YEAR IN WHICH WAGES EXCEEDED \$100.</b> <input type="checkbox"/> Jan.-Mar. 20__ <input type="checkbox"/> Apr.-June 20__ <input type="checkbox"/> July-Sept. 20__ <input checked="" type="checkbox"/> Oct.-Dec. 2006					
<b>C. ORGANIZATION TYPE</b> <input type="checkbox"/> (SD) SCHOOL DISTRICT <input type="checkbox"/> (IT) INDIAN TRIBE <input checked="" type="checkbox"/> (GO) GOVERNMENTAL <input type="checkbox"/> (OT) OTHER (Specify)				<b>D. COUNTY WHERE BUSINESS IS LOCATED</b> DAWN	
<b>E. BUSINESS NAME</b> NONE		<b>OWNERSHIP BEGAN OPERATING</b> MONTH: 10 DAY: 01 YEAR: 06		<b>FEDERAL I.D. NUMBER</b> 11-1111111	
<b>F. ORGANIZATION OR TRIBE NAME</b> HORIZON HARBOR DISTRICT		<b>NATURE OF ACTIVITY</b> PORT ADMINISTRATION			
<b>G. List all principal officers or administrators</b>		<b>TITLE</b>		<b>SOCIAL SECURITY NUMBER</b>	
BETTY TAYLOR		ADMINISTRATOR		933-333-333	
JAMES DOE		SECRETARY		922-22-2222	
<b>H. MAILING ADDRESS</b> 123 SUNSET COURT		<b>CITY</b> HORIZON		<b>STATE</b> CA	
<b>I. BUSINESS ADDRESS</b> (if different from mailing address) SAME		<b>CITY</b>		<b>STATE</b>	
<b>J. WOULD YOU LIKE INFORMATION ON THE FOLLOWING ALTERNATIVE UNEMPLOYMENT INSURANCE FINANCING?</b> <input type="checkbox"/> Reimbursable Cost of Benefits <input type="checkbox"/> School Employees Fund <input type="checkbox"/> Election of Disability Coverage <input checked="" type="checkbox"/> No, assign tax-rate method		<b>ZIP CODE</b> 12345			
<b>K. EMPLOYER TYPE</b> <input type="checkbox"/> (07) Public/Charter School <input type="checkbox"/> (11) Indian Tribe <input type="checkbox"/> (15) State Colleges <input checked="" type="checkbox"/> (21) Public Entity <input type="checkbox"/> (28) State Hospital <input type="checkbox"/> (08) District Hospital <input type="checkbox"/> (14) University of CA <input type="checkbox"/> (16) District Fair <input type="checkbox"/> (26) Fed-State Withholdings		<b>PHONE NUMBER</b> (123) 555-7890		<b>NUMBER OF EMPLOYEES</b> 3	
<b>L. SUPPORTIVE SERVICES</b> If you are part of a larger organization and you are primarily engaged in providing supportive services to other establishments of the larger organization, check one of these boxes. (1) <input type="checkbox"/> Control administrative (headquarters, etc.) (3) <input type="checkbox"/> Storage (warehouse) (5) <input type="checkbox"/> Does not apply (2) <input type="checkbox"/> Research, development, or testing (4) <input checked="" type="checkbox"/> Other (specify) SPECIAL DISTRICT					
<b>M. CONTACT PERSON FOR BUSINESS</b> JAMES DOE, SECRETARY, 123 SUNSET COURT, HORIZON, CA 12345		<b>TITLE</b>		<b>ADDRESS</b>	
<b>N. DECLARATION</b> These statements are hereby declared to be correct to the best knowledge and belief of the undersigned. Signature <u>Betty Taylor</u> Date <u>10/15/06</u> Residence Phone <u>(123) 555-7891</u> Title <u>ADMINISTRATOR</u> Residence Address <u>135 OCEAN AVENUE, HORIZON, CA 12345</u> (Officer, Administrator, etc.) Street City State ZIP Code		<b>PHONE</b>		<b>FAX</b>	
<b>O. PAYROLL TAX EDUCATION:</b> Attend a payroll tax seminar that will help you understand how, what, and when to report state payroll taxes. Visit our Web site at <a href="http://www.edd.ca.gov/taxsem">www.edd.ca.gov/taxsem</a> or call us at (888) 745-3886 for more information.					

## REGISTRATION FORM FOR NONPROFIT EMPLOYERS (DE 1NP)

**Purpose:** Used by nonprofit employers to register as an employer with EDD. Employers submitting a completed DE 1NP will receive an EDD employer account number to use when paying taxes and filing tax reports.

**When due:** Must be submitted within 15 days after becoming an employer.

**Refer to:** *California Employer's Guide* (DE 44) on EDD's Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

**How to obtain:**

- EDD's Web site at [www.edd.ca.gov/taxrep/de1np.pdf](http://www.edd.ca.gov/taxrep/de1np.pdf)
- Fax on Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Follow instructions on back of DE 1NP.</li> <li>• Completing all fields on the DE 1NP protects your account with unique identifiers.</li> <li>• File a <i>Change of Employer Account Information</i> (DE 24) form, when a change in ownership occurs. EDD will determine if a new employer account number is needed.</li> </ul>	<ul style="list-style-type: none"> <li>• Completing the wrong DE 1. EDD has nine customized DE 1 forms. Complete the form that best describes your employing entity.</li> <li>• Omitting dates.</li> <li>• Incomplete information.</li> <li>• Leaving blank fields on the form.</li> <li>• Reporting information in an incorrect field.</li> <li>• Reporting incorrect information by transposing numbers or letters.</li> <li>• Illegible information.</li> <li>• Omitting your signature and date signed.</li> <li>• Not providing a business contact name and phone number.</li> </ul>

### FREQUENTLY ASKED QUESTIONS

Q. What does "Ownership Began Operating" mean?

A. The date the new ownership began operating the business.

Q. What is a "Federal I.D. Number?"

A. The nine-digit Federal Employer Identification Number (FEIN) assigned to you by the Internal Revenue Service.

Q. Which "Business Address" should be listed on the DE 1NP?

A. The physical address where the business is located in California.

Q. Which officer(s) should be listed on the DE 1NP?

A. All officers listed on the Articles of Incorporation.

Q. Who can sign the DE 1NP?

A. The DE 1NP may be signed by the owner, a partner, officer, member, manager, bookkeeper, or a tax practitioner with a *Power of Attorney Declaration* (DE 48).

**REGISTRATION FORM FOR NONPROFIT EMPLOYERS (DE 1NP) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



This form will be the basic record of YOUR ACCOUNT. DO NOT FILE THIS FORM UNTIL YOU HAVE PAID WAGES THAT EXCEED \$100.00. Please read the INSTRUCTIONS on page 2 before completing this form. PLEASE PRINT OR TYPE. Return this form to: [www.edd.ca.gov](http://www.edd.ca.gov)

EMPLOYMENT DEVELOPMENT DEPARTMENT  
ACCOUNT SERVICES GROUP MIC 28  
PO BOX 826880  
SACRAMENTO CA 94280-0001  
(916) 654-7041 FAX (916) 654-9211

**REGISTRATION FORM FOR NONPROFIT EMPLOYERS**

ACCOUNT NUMBER	DEPT. USE	QUARTER	ON-LINE PROCESS DATE	TAS CODE

Industry specific registration forms are required relative to each type of employer. Please use the appropriate form to register.

Commercial/Pacific Maritime/Fishing Boat	DE 1	Household Workers	DE 1HW
Agricultural	DE 1AG	Nonprofit	DE 1NP
Government/Public Schools/Indian Tribes	DE 1GS	Personal Income Tax Only	DE 1P

**A. THIS IS A:**  
 New business    Hired employees    Change in form - (Individual to corporation; partnership to corporation; merger; corporation to LLC, etc.)  
 Change of partner(s)    Purchased on-going business    All    Part    Other \_\_\_\_\_

IF THE BUSINESS WAS PURCHASED, PROVIDE THE FOLLOWING INFORMATION:

Previous Owner	Business Name	Purchase Price	Date of Transfer	EDD Account Number

**B. HAS THE ORGANIZATION EVER BEEN REGISTERED WITH THE DEPARTMENT?**  
 No    Yes

IF YES, ENTER THE FOLLOWING:

ACCT NUMBER	BUSINESS NAME	ADDRESS

**C. INDICATE FIRST QUARTER AND YEAR IN WHICH WAGES EXCEED \$100.**    Jan.-Mar. 20\_\_    Apr.-June 20\_\_    July-Sept. 20\_\_    Oct.-Dec. 20\_\_

**D. BUSINESS NAME (DBA)**  
None

OWNERSHIP BEGAN OPERATING	FEDERAL I.D. NUMBER
MONTH: 01 DAY: 01 YEAR: 06	11-1111111

**E. ORGANIZATION OR CORPORATION NAME**  
Saint Paul's Church

SECRETARY OF STATE CORP/LLC/LLP/LP I.D. NO.  
S1234567

**F. LIST ALL OFFICERS NAMES**

NAME	TITLE (Indicate officer title)	SOCIAL SECURITY NUMBER	DRIVER'S LICENSE #
Rev. Jack Johnson	President	988-88-8888	Z2345678
Jill Fell	Vice President	911-11-1111	M1234567

**G. MAILING ADDRESS**  
321 Sunday Drive

CITY	STATE	ZIP CODE	PHONE NUMBER
Anytown	CA	12345	(123) 555-7890

**H. BUSINESS ADDRESS (if different from mailing address)**  
Same as above

CITY	STATE	ZIP CODE	PHONE NUMBER
			( )

**I. ORGANIZATION TYPE**  
 (CP) CORPORATION    (AS) ASSOCIATION  
 (OT) OTHER (Specify) \_\_\_\_\_

Number of Employees: 4

**J. Would you like information on the following Unemployment Insurance alternative financing methods?**  
 No    Cost of Benefits

**K. EMPLOYER TYPE**  
 (02) Nonprofit    (04) Nonprofit School    (10) Church or religious orders    (20) Red Cross

**L. Briefly describe your nonprofit activity.**  
Religious

**M. SUPPORTIVE SERVICES**  
If you are part of a larger organization and you are primarily engaged in providing supportive services to other establishments of the larger organization, check one of these boxes.

(1) <input type="checkbox"/> Control Administrative (headquarters, etc.)	(3) <input type="checkbox"/> Storage (warehouse)	(5) <input checked="" type="checkbox"/> Does not apply
(2) <input type="checkbox"/> Research, development, or testing	(4) <input type="checkbox"/> Other (Specify) _____	

Number of CA Employees \_\_\_\_\_ Are there multiple locations for this business?    No    Yes

**N. CONTACT PERSON FOR BUSINESS**

NAME	TITLE/COMPANY NAME	ADDRESS	PHONE
Jill Fell, Vice President	Saint Paul's Church	321 Sunday Drive, Anytown	(123) 555-7890

**O. DECLARATION**  
These statements are hereby declared to be correct to the best knowledge and belief of the undersigned.

Signature: Rev. Jack Johnson Title: President Date: 01/15/06  
(Owner, Partner, Officer, Member, Manager, etc.)

**P. PAYROLL TAX EDUCATION:** Attend a payroll tax seminar that will help you understand how, what, and when to report state payroll taxes. Visit our Web site at [www.edd.ca.gov/taxsem](http://www.edd.ca.gov/taxsem) or call us at (888) 745-3886 for more information.

**REPORT OF INDEPENDENT CONTRACTOR(S) (DE 542)**

**Purpose:** Used by any business or government entity that is required to file a federal Form 1099-MISC for services performed. It is used to report specific information to EDD regarding any independent contractor providing services to you or your business. (An independent contractor is an individual who is not an employee of a business/government entity for California purposes and who receives compensation for or executes a contract for services performed for a business/government entity, either in or outside of California.) This information is used to locate parents who are delinquent in their child support payments.

New employers receive a DE 542 as part of their new employer package.

**When due:** The DE 542 must be filed within 20 days of either making payments totaling \$600 or more or entering into a contract for \$600 or more with an independent contractor in any calendar year, whichever is earlier.

**Refer to:** *California Employer's Guide* (DE 44) on EDD's Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

- How to obtain:**
- EDD's Web site at [www.edd.ca.gov/taxrep/de542.pdf](http://www.edd.ca.gov/taxrep/de542.pdf)
  - Fax on Demand at (877) 547-4503
  - Taxpayer Assistance Center at (888) 745-3886
  - For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Use the current DE 542 form.</li> <li>• Provide the service-provider's social security number (SSN), not the Federal Employer Identification Number (FEIN).</li> <li>• Follow instructions on back of DE 542.</li> <li>• If you use a typewriter or printer, ignore the boxes and type in <b>UPPERCASE</b>. Do not use dashes or slashes.</li> <li>• If you hand print this form, print each letter or number in a separate box of the string of boxes for each information field. Do not use commas or periods.</li> <li>• Always supply your EDD employer account number, if applicable.</li> <li>• You do not need to file the DE 542 until entering into a contract for \$600 or more or making payments of \$600 or more to an independent contractor in any calendar year.</li> </ul>	<ul style="list-style-type: none"> <li>• Using a form not approved by EDD.</li> <li>• Using red ink.</li> <li>• Incomplete information.</li> <li>• Missing/incorrect EDD employer account number.</li> <li>• Omitting contact person name and phone number.</li> <li>• Omitting FEIN.</li> <li>• Omitting social security numbers.</li> <li>• Omitting contract start and expiration dates.</li> <li>• Omitting contract amounts.</li> <li>• Reporting information in incorrect field.</li> <li>• Reporting incorrect information by transposing numbers or letters.</li> <li>• Illegible information.</li> </ul>

## **REPORT OF INDEPENDENT CONTRACTOR(S) (DE 542) (Continued)**

### **FREQUENTLY ASKED QUESTIONS**

Q. Who must report?

A. Any business or government entity required to file a federal Form 1099-MISC for services performed by an independent contractor.

Q. Who do I report?

A. An individual (independent contractor) who receives compensation for work performed or who enters into a contract for services for which a federal Form 1099-MISC will be filed.

Q. When do I report?

A. Within 20 days of either making payments totaling \$600 or more or entering into a contract for \$600 or more with an independent contractor in any calendar year, whichever is earlier.

Q. What do I do if it is difficult to determine when the contract will equal or exceed \$600 or if there is no set contract amount?

A. If you are unable to determine when total payments made equal or exceed \$600, you may estimate the dollar amount of the contract and check the box on the DE 542 that indicates "ongoing." If there is no set contract amount, you may report when the aggregate payments in a calendar year equal or exceed \$600 and check the "ongoing" box.



**REPORT OF INDEPENDENT CONTRACTOR(S) (DE 542) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**REPORT OF INDEPENDENT CONTRACTOR(S)  
FOR ILLUSTRATIVE PURPOSES ONLY**



05420101

See detailed instructions on page 2. Please type or print.

**SERVICE-RECIPIENT (BUSINESS OR GOVERNMENT ENTITY):**

DATE 040906	FEDERAL ID NO. 11111111	CA EMPLOYER ACCOUNT NO. 87654321	SOCIAL SECURITY NO. 944444444
SERVICE-RECIPIENT NAME / BUSINESS NAME Employer City Store		CONTACT PERSON Jane Jones	
ADDRESS 123 Main Street		TELEPHONE NO. 123 5557890	
CITY Anytown		STATE CA	ZIP 12345

**SERVICE-PROVIDER (INDEPENDENT CONTRACTOR):**

FIRST NAME FRED	MI C	LAST NAME HILL	UNIT/APT. 5
SOCIAL SECURITY NO. 91111111	STREET NO. 421	STREET NAME OAK AVENUE	
CITY ANYTOWN	STATE CA	ZIP 12345	
START DATE OF CONTRACT 040106 <small>M M D D Y Y</small>	AMOUNT OF CONTRACT 1000.00	CONTRACT EXPIRATION DATE 083006 <small>M M D D Y Y</small>	CHECK HERE IF CONTRACT IS ONGOING <input type="checkbox"/>

FIRST NAME	MI	LAST NAME	UNIT/APT.
SOCIAL SECURITY NO.	STREET NO.	STREET NAME	
CITY	STATE	ZIP	
START DATE OF CONTRACT	AMOUNT OF CONTRACT	CONTRACT EXPIRATION DATE	CHECK HERE IF CONTRACT IS ONGOING
<small>M M D D Y Y</small>		<small>M M D D Y Y</small>	<input type="checkbox"/>

FIRST NAME	MI	LAST NAME	UNIT/APT.
SOCIAL SECURITY NO.	STREET NO.	STREET NAME	
CITY	STATE	ZIP	
START DATE OF CONTRACT	AMOUNT OF CONTRACT	CONTRACT EXPIRATION DATE	CHECK HERE IF CONTRACT IS ONGOING
<small>M M D D Y Y</small>		<small>M M D D Y Y</small>	<input type="checkbox"/>

DE 542 Rev. 3 (3-05) (INTERNET) MAIL TO: Employment Development Department • P.O. Box 997350, MIC 96 • Sacramento, CA 95899-7350  
or Fax to (916) 319-4410

**REPORT OF NEW EMPLOYEE(S) (DE 34)**

**Purpose:** Used by all employers to report new employees to the New Employee Registry (NER). The NER assists California's Department of Child Support Services and Department of Justice in the collection of delinquent child support obligations.

Employers must also report the actual start-of-work date (not the date hired) for each newly hired employee so that the NER data can be cross matched against Unemployment Insurance (UI) benefit claims. This will result in the early detection and prevention of UI benefit overpayments.

New employers receive a DE 34 as part of their new employer package.

**When due:** Within 20 days of the start-of-work date for all newly hired employees. If an employee returns to work after a layoff or leave of absence and is required to complete a new IRS *Employee's Withholding Allowance Certificate* (Form W-4), the employer must report the employee as a new hire.

If the returning employee was not formally terminated or removed from payroll records, you do not need to report the employee as a new hire.

**Refer to:** *California Employer's Guide* (DE 44) on EDD's Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

- How to obtain:**
- EDD's Web site at [www.edd.ca.gov/taxrep/de34.pdf](http://www.edd.ca.gov/taxrep/de34.pdf)
  - Fax on Demand at (877) 547-4503
  - Taxpayer Assistance Center at (888) 745-3886
  - For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• Use the current DE 34 form.</li> <li>• Provide the employee's social security number.</li> <li>• Follow instructions on back of DE 34.</li> <li>• If you use a typewriter or printer, ignore the boxes and type in <b>UPPERCASE</b>. Do not use dashes or slashes.</li> <li>• If you hand print the form, print each letter or number in a separate box of the string of boxes for each information field. Do not use commas or periods.</li> <li>• Always supply your employer account number, if known.</li> <li>• If the returning employee was not formally terminated or removed from payroll records, do not report the employee as a new hire.</li> </ul>	<ul style="list-style-type: none"> <li>• Omitting or incorrect employer account number.</li> <li>• Using red ink.</li> <li>• Omitting Federal Employer Identification Number (FEIN).</li> <li>• Omitting employee social security numbers.</li> <li>• Illegible information.</li> <li>• Reporting information in an incorrect field.</li> <li>• Reporting incorrect information by transposing numbers or letters.</li> <li>• Incomplete information.</li> </ul>

## **REPORT OF NEW EMPLOYEE(S) (DE 34) (Continued)**

### **FREQUENTLY ASKED QUESTIONS**

Q Who must report?

A. All employers and government entities. Out-of-state employers can select one state in which to report their new hires and must file by magnetic media.

Q. Who do I report?

A. All newly hired or rehired employees.

Q. When do I report?

A. Within 20 days of the start-of-work date.

Q. What information do I report?

A. The employee's social security number, first name, middle initial, last name, address, and start-of-work date and your business name, address, EDD employer account number, and FEIN.

**REPORT OF NEW EMPLOYEE(S) (DE 34) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**REPORT OF NEW EMPLOYEE(S)**

See detailed instructions on reverse side. Please type or print.  
NOTE: Report new employees within 20 days of start of work.



00340600



DATE 063006	CA EMPLOYER ACCOUNT NO. 12345678	BRANCH CODE	FEDERAL ID NO. 22222222
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BUSINESS NAME California Business	CONTACT PERSON Jane Brown	TELEPHONE NO. (123) 555-7890
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ADDRESS 123 Main Street	STREET	CITY Anytown, CA	STATE	ZIP 12345
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EMPLOYEE FIRST NAME ROBERT	MI M	EMPLOYEE LAST NAME SMITH	STREET NO. 333	STREET NAME MAPLE STREET	UNIT/APT
SOCIAL SECURITY NO. 92222222	CITY ANYTOWN	STATE CA	ZIP 12345	START-OF-WORK DATE 061606	

EMPLOYEE FIRST NAME CINDY	MI S	EMPLOYEE LAST NAME JONES	STREET NO. 444	STREET NAME ELM STREET	UNIT/APT 234
SOCIAL SECURITY NO. 96666666	CITY ANYTOWN	STATE CA	ZIP 12345	START-OF-WORK DATE 062306	

EMPLOYEE FIRST NAME	MI	EMPLOYEE LAST NAME	STREET NO.	STREET NAME	UNIT/APT
SOCIAL SECURITY NO.	CITY	STATE	ZIP	START-OF-WORK DATE	

EMPLOYEE FIRST NAME	MI	EMPLOYEE LAST NAME	STREET NO.	STREET NAME	UNIT/APT
SOCIAL SECURITY NO.	CITY	STATE	ZIP	START-OF-WORK DATE	

EMPLOYEE FIRST NAME	MI	EMPLOYEE LAST NAME	STREET NO.	STREET NAME	UNIT/APT
SOCIAL SECURITY NO.	CITY	STATE	ZIP	START-OF-WORK DATE	

EMPLOYEE FIRST NAME	MI	EMPLOYEE LAST NAME	STREET NO.	STREET NAME	UNIT/APT
SOCIAL SECURITY NO.	CITY	STATE	ZIP	START-OF-WORK DATE	

**REQUEST FOR STATE INCOME TAX WITHHOLDING FROM SICK PAY (DE 4S)**

**Purpose:** Used by an employee to advise a third-party sick payer that the employee wants to voluntarily request California Personal Income Tax (PIT) withholding from third-party sick pay.

Used by the third-party payer to compute the amount of PIT to withhold.

**When used:** The DE 4S is completed by the employee prior to starting voluntary PIT withholding.

**Refer to:** *Information Sheet: Third-Party Sick Pay* (DE 231R) on EDD’s Web site at [www.edd.ca.gov/taxrep/de231r.pdf](http://www.edd.ca.gov/taxrep/de231r.pdf).

- How to obtain:**
- EDD’s Web site at [www.edd.ca.gov/taxrep/de4s.pdf](http://www.edd.ca.gov/taxrep/de4s.pdf)
  - Fax on Demand at (877) 547-4503
  - Taxpayer Assistance Center at (888) 745-3886
  - For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Provide the correct social security number.</li> <li>• The form <b>must</b> be signed and dated in order to be valid.</li> </ul>	<ul style="list-style-type: none"> <li>• Omitting social security number or signature.</li> <li>• Illegible information.</li> </ul>

**FREQUENTLY ASKED QUESTIONS**

Q. What is “Third-Party Sick Pay”?

A. Third-party payers such as insurance companies or trusts pay sick pay in place of wages. These payments are made to employees during any period when the employee is absent from work due to illness or injury under a plan established for a participating employer.

Q. Is it mandatory for an employee to complete the DE 4S?

A. No. Withholding California PIT on third-party sick pay is optional. The form (or a letter containing the same information) must be completed for an employee to voluntarily request California PIT withholding on third-party sick pay.

Q. Can the federal Form W-4S be used for California PIT withholding on sick pay?

A. No. The Form W-4S is for federal income tax withholding from sick pay only.

Q. Where does the employee send this form when completed?

A. The DE 4S should be provided to the third-party payer before payment of the third-party sick pay. The third-party payer retains the form in their records.

REQUEST FOR STATE INCOME TAX WITHHOLDING FROM SICK PAY (DE 4S) (Continued)

FOR ILLUSTRATIVE PURPOSES ONLY



Request for State Income Tax Withholding From Sick Pay
File this form with the payer of your sick pay.

Form DE 4S



Type or print your full name: John Hancock
Home address: 321 Main Street
City or town, state, and ZIP code: Anytown, CA 12345
I request income tax withholding from my sick-pay payments. I want the following amount to be withheld from each payment \$ 50.80
Employee's signature: John Hancock
Date: 03/01/06

Detach along this line. Give the top part of this form to the payer; keep the lower part for your records.

General Instructions

The Information Practices Act Notice. - Information collected on this is for administering the Personal Income Tax Law, Section 13028.6 of the California Unemployment Insurance Code.

Purpose of Form. - To request State Income Tax withholding from sick pay. File this form ONLY if the sick pay is received from a third party, such as an insurance company or trust.

You may not want to use Form DE 4S if you already have all your tax liability covered by estimated tax payments or other withholding.

Definition. - Sick pay is a payment you receive:

- (a) under a plan your employer takes part in, and

- (b) in place of wages for any period when you are temporarily absent from work because of sickness or injury.

Amount to Be Withheld. - Enter on this form the amount you want withheld from each payment. You can use the worksheet accompanying Form DE 4 to estimate the amount of income tax you want withheld from each sick-pay payment.

Statement of Income Tax Withheld. - After the end of the year, you will receive a Form W-2 reporting the taxable sick pay paid and income tax withheld during the prior year. These amounts may be included on your W-2 with your other wages and withholding.

Changing Your Withholding. - Form DE 4S remains in effect until you change or cancel it. You can do this by giving a new DE 4S or a written notice to the payer of your sick pay.

## STATEMENT OF CHARGES TO RESERVE ACCOUNT (DE 428T)

**Purpose:** To notify employers of charges to their Unemployment Insurance (UI) reserve account during the previous fiscal year that ended on June 30. These charges are one of the factors used to determine their UI rate for the coming year.

**When mailed:** The DE 428T statements are mailed to employers each year in September.

**When due:** No response is required unless you disagree with the charge(s). You may protest any item on the DE 428T. Protest instructions are included in the *Explanation and Instruction Sheet for DE 428T* (DE 428C).

**Refer to:** *California Employer's Guide* (DE 44) and *Explanation and Instruction Sheet for DE 428T* (DE 428C) on EDD's Web site at [www.edd.ca.gov](http://www.edd.ca.gov).

**How to obtain:** • Contribution Rate Group at (916) 653-7795

### FREQUENTLY ASKED QUESTIONS

- Q. When can I expect a response to my Statement of Charges to Reserve Account (DE 428T) protest letter?  
A. Due to the volume of protests received, it may be up to nine months before you receive a written response.
- Q. What if I never received any notice prior to the DE 428T?  
A. The claimant's **last** employer receives a *Notice of Unemployment Insurance Claim Filed* (DE 1101C/Z). **All** base period employers receive a *Notice of Wages Used for Unemployment Insurance (UI) Claim* (DE 1545). If you did not receive a DE 1101C/Z or DE 1545, file a written protest and EDD will investigate, for additional information refer to the *Explanation and Instruction Sheet for the DE 428T* (DE 428C).
- Q. I have a favorable ruling. Why is my account being charged?  
A. The ruling may have been issued after the cutoff date (second Friday in August). There may be an error on the ruling. File a written protest, and EDD will investigate, for additional information refer to the *Explanation and Instruction Sheet for the DE 428T* (DE 428C).
- Q. How long is the claimant eligible for UI benefits?  
A. Once the claimant is eligible for benefits, he or she has one year from the date of claim in which to draw his or her maximum award.
- Q. What if this person never worked for me or worked for me a long time ago?  
A. Each claim is based on wages paid during a one-year base period. The base period is determined by the date the claim was filed and may include wages reported up to 19 months prior to the claim date. Charges are controlled by social security number. Check your tax reports for the quarters in the base period of the claim.
- Q. How can I be charged this much when the person worked only a short period of time?  
A. California law does not distinguish between temporary or permanent employees. If a claimant has sufficient wages to file a claim, he or she may be eligible for benefits. The maximum amount of benefits chargeable is 26 times the weekly benefit amount or one-half the base period wages plus \$1, whichever is less.

**STATEMENT OF CHARGES TO RESERVE ACCOUNT (DE 428T) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



P.O. Box 826880 • MIC 04 • Sacramento

YOUR ACCOUNT NUMBER: 123-4567-8

JOHN HANCOCK  
123 Main Street  
Anytown, CA 12345

MAIL DATE: 10/04/06

BENEFIT CHARGES FROM  
07/01/05 THRU 06/30/06

THIS IS NOT  
A BILL

Protest to the charges below must be in writing and received by the EDD within 60 days from the mail date of this statement. The enclosed information sheet is provided to assist you in understanding the benefit charge(s), and in completing a protest.

CLAIMANT SSA NUMBER	CLAIMANT NAME	CLAIM DATE	CLAIM TYPE		EMPLOYER CHARGE	CHG CODE	PCM CODE
911-11-1111	D. MOE	10/29/05	A		735.00		00
922-22-2222	J. CURLEY	06/03/06	A		118.00		00
933-33-3333	C. SMITH	08/05/05	A		1,146.00		00
Total:					1,999.00		



## TAX AND WAGE ADJUSTMENT FORM (DE 678)

**Purpose:** Used by employers to adjust wages and employment taxes previously reported to EDD on the *Annual Payroll Tax Return for Employer of Household Workers* (DE 3HW), *Annual Reconciliation Statement* (DE 7), *Payroll Tax Deposit* (DE 88), *Quarterly Report of Wages and Withholdings for Employers of Household Workers* (DE 3BHW), and *Quarterly Wage and Withholding Report* (DE 6).

This form may also be used to request a refund of overpaid taxes; however, underpaid taxes should be submitted with a check and mailed with this adjustment form.

**When due:** A request for refund or credit must be filed within three years of the last timely filing date for the quarter being adjusted or 60 days from the date of the overpayment, whichever is later. There is no time limit for reporting an underpayment.

**Refer to:** *California Employer's Guide* (DE 44) on EDD's Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf) or *Household Employer's Guide* (DE 8829) at [www.edd.ca.gov/taxrep/de8829.pdf](http://www.edd.ca.gov/taxrep/de8829.pdf).

**How to obtain:**

- EDD's Web site at [www.edd.ca.gov/taxrep/de678.pdf](http://www.edd.ca.gov/taxrep/de678.pdf)
- Fax on Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Front Side of Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• To request a credit adjustment or refund of State Disability Insurance or Personal Income Tax, please remember to complete Section IV at the bottom of the form, sign and date the form.</li> <li>• A request for refund or credit must be signed and filed within three years of the last timely filing date for the quarter being adjusted or within 60 days from the date of the overpayment, whichever period expires later.</li> <li>• Use a separate DE 678 for each tax year adjusted.</li> <li>• This form may be used to:               <ul style="list-style-type: none"> <li>– File a claim for refund or revise your refund amount for a previously filed DE 7.</li> <li>– File a claim for refund for an entire amount of a single deposit.</li> <li>– Correct an employee's name and/or social security number.</li> <li>– Adjust subject wages, Personal Income Tax (PIT) wages, or PIT withholdings previously reported on a DE 6 or DE 3BHW.</li> </ul> </li> <li>• Confirm the accuracy of your employer account number and tax rate for the year you are adjusting.</li> <li>• Include your telephone number and area code so we can call you if we have questions.</li> </ul>	<ul style="list-style-type: none"> <li>• Using a form that EDD has not approved.</li> <li>• Reporting information in an incorrect field.</li> <li>• Reporting an inaccurate employer account number/tax year.</li> <li>• Requesting a refund prior to filing the DE 7. Please reduce the taxes due per fund on future pay period deposits until you have offset your overpayment, and then continue deposits as you normally would.</li> <li>• Using an amended/corrected <i>Annual Reconciliation Statement</i> (DE 7) or <i>Quarterly Adjustment Form</i> (DE 938) to make adjustment on a previously filed DE 7.</li> <li>• Missing and/or inadequate information in the Reason for Adjustment area.</li> <li>• Leaving Boxes A through I blank.</li> <li>• Forgetting to complete Section IV if requesting a refund of employee contributions (State Disability Insurance and Personal Income Tax).</li> <li>• Not completing Section V when adjusting subject/PIT wages or PIT withholdings.</li> <li>• Filing a claim for refund with EDD when you have issued W-2s to your employees.</li> <li>• Omitting your signature, title, phone number, and date signed.</li> </ul>

## TAX AND WAGE ADJUSTMENT FORM (DE 678) (Continued)

Tips for Preparing Back Side of Form	Common Errors to Avoid
<ul style="list-style-type: none"><li>• Use quarterly wages, not monthly wages, for the same tax year on the back of the form.</li><li>• Use the correct format (YY/Q) in the Quarter field. For example: 06/1 for March 31, 2006.</li><li>• Use quarterly wages, not monthly wages, for the same tax year.</li><li>• Enter only those employees who Subject/PIT Wages, PIT Withholdings or social security numbers are being corrected.</li><li>• Correct the social security number or employee name by entering two entries: the first entry is how it was originally reported on the DE 6 with zero (0) on total subject wages, PIT wages, and PIT withheld; then enter the correct information on the second entry.</li></ul>	<ul style="list-style-type: none"><li>• Reporting differences or negative amounts instead of the amended wage and withholding amounts in the quarter in which they were earned.</li></ul>

### FREQUENTLY ASKED QUESTION

Q. How do I complete a DE 678?

A. Follow the *Instructions for Completing the Tax and Wage Adjustment Form* (DE 678-1), which can be accessed from EDD's Web site at [www.edd.ca.gov/taxrep/de678i.pdf](http://www.edd.ca.gov/taxrep/de678i.pdf) or faxed from Fax on Demand at (877) 547-4503, or call our Taxpayer Assistance Center at (888) 745-3886 for assistance.

**TAX AND WAGE ADJUSTMENT FORM (DE 678) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**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 ZZZ Corporation EMPLOYER ACCOUNT NO. 12345678

ADDRESS 123 Main Street TAX YEAR 2006

CITY, STATE, ZIP Anytown, CA 12345

REASON FOR ADJUSTMENT Included January 2006 wages in DE 7 filed for 2005

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

PAYROLL DATE: 

M	M	D	D	Y	Y

 YEAR: 

YY	Q

 QTR

AMOUNT PREVIOUSLY PAID \$ 


**SECTION III: REQUEST FOR REFUND OR ANNUAL RECONCILIATION RETURN ADJUSTMENTS**

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

142,000	00
---------	----

B. UNEMPLOYMENT INSURANCE (UI) TAXES

UI RATE 3.4 % X 

28,000	00
--------	----

 = (B) 

952	00
-----	----

C. EMPLOYMENT TRAINING TAX (ETT) RATE OF 0.1 % X UI TAXABLE WAGES = (C) 

28	00
----	----

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

SDI RATE 1.08 % X 

127,000	00
---------	----

 = (D) 

1,371	60
-------	----

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

14,000	00
--------	----

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

16,351	60
--------	----

G. LESS: TOTAL TAXES PAID FOR THE YEAR OR ON DE 88 ..... > (G) 

18,350	00
--------	----

  
(DO NOT INCLUDE PENALTY AND INTEREST PAYMENTS)

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

0	00
---	----

  
(COMPLETE SECTION IV).

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

-1,998	40
--------	----

  
IF TAXES ARE DUE, SUBMIT PAYMENT WITH THIS FORM. .... >  
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**      **PIT deductions**

1. Was the overpayment withheld from the wages of employee(s)?     Yes     No       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       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 Benny James Title Accountant Phone ( 123 ) 555-7890 Date 2/15/06  
(Owner, Accountant, Preparer, etc.)



## **VOLUNTARY UI CONTRIBUTION NOTICE (DE 2088A)**

**Purpose:** The DE 2088A is sent to employers to notify them that they are eligible to participate in the Voluntary Unemployment Insurance (VUI) Program.

You may make a VUI contribution to your Unemployment Insurance (UI) reserve account for the purpose of reducing your UI contribution rate.

The DE 2088A will list up to three UI rates and the payment required to lower your UI tax rate for the coming year.

**When mailed:** The DE 2088A is mailed to eligible employers with their *Notice of Contribution Rates and Statement of UI Reserve Account* (DE 2088) by December 31 each year.

**When due:** The last working day in March.

**Refer to:** *California Employer's Guide* (DE 44) on EDD's Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

### **FREQUENTLY ASKED QUESTIONS**

Q. What is Voluntary Unemployment Insurance (VUI)?

A. It is a voluntary payment that is added to your regular UI tax contributions and used to lower your UI rate. Eligible employers may participate in years when rate schedules AA to D are in effect.

Q. Who is eligible for VUI?

A. All employers are eligible except those that have:

- The mandatory 3.4 percent contribution rate.
- A negative reserve account balance.
- An unpetitioned outstanding balance due on September 30 of the preceding year.
- The lowest possible rate.

Q. How will I be notified if I am eligible to participate?

A. Eligible employers will receive a DE 2088A with the DE 2088. The DE 2088A will list up to three lower UI rates and the payment required. You must remit the corresponding payment on or before the last timely date shown.

Q. Can I pay the first quarter at the reduced rate?

A. An eligible employer who submits a timely VUI payment may pay the first quarterly return at the lower rate chosen. You should ensure that you receive a new DE 2088 reflecting the lower rate.

Q. What if I overpay my VUI payment?

A. It will be refunded unless there is an outstanding liability on your account.

Q. Are UI contributions now voluntary?

A. No. California employers are required by law to make UI contributions at the assigned rate.

Q. Is the VUI payment refundable if I change my mind?

A. No.

**VOLUNTARY UI CONTRIBUTION NOTICE (DE 2088A) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



State of California  
VOLUNTARY UI CONTRIBUTION NOTICE

PAYMENT MUST BE POSTMARKED BY MARCH 31, 2007

Check here and complete below if you have a change of address

Street \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Telephone Number \_\_\_\_\_

2006 TAX RATE: 3.8%  
EFFECTIVE QUARTER: 06-1  
JOSEPH DOE  
1111 Main Street  
Anywhere, CA 12345

DE 2088A Rev. 4 (6-02)

Include Account Number on All Checks and Inquiries

Account Number	Date	DEPT. USE ONLY
123-4567-8	DECEMBER 31, 2006	
To lower your UI rate, select one:	( ) TO 3.6% PAY \$ 215.71	
	( ) TO 3.4% PAY \$ 928.98	
	( ) TO 3.2% PAY \$1,642.25	

Make Remittances payable to EDD and Send to:

EMPLOYMENT DEVELOPMENT DEPT  
PO BOX 826830  
SACRAMENTO CA 94230-0001

Detach and Return This Portion with Payment

**TEAR ON PERFORATED LINE**

VOLUNTARY UI CONTRIBUTION NOTICE

ACCOUNT NUMBER : 123-4567-8

**KEEP THIS PORTION FOR YOUR RECORDS**

DECEMBER 31, 2006  
2006 TAX RATE: 3.8%  
EFFECTIVE QUARTER: 06-1

You may be able to lower your Unemployment Insurance (UI) costs, for the tax year shown above, by making a Voluntary UI (VUI) payment, which will lower your UI tax rate. This payment will reduce the rate you use for reporting and paying UI contributions. The VUI payment, as part of your reserve account, will be used as a factor in calculating your UI rate in future years. This is a voluntary program which may not necessarily provide your company with a tax savings. Before making a decision, please read the enclosed Explanation Sheet (DE 2088VU) carefully.

If you choose to reduce your rate with a VUI payment, select one of the options shown below and remit your payment, in an envelope postmarked on or before MARCH 31, 2007

To lower your UI rate, select only one:

TO LOWER YOUR RATE TO 3.6% PAY \$ 215.71  
TO LOWER YOUR RATE TO 3.4% PAY \$ 928.98  
TO LOWER YOUR RATE TO 3.2% PAY \$ 1,642.25

PLEASE INDICATE THE UI RATE AND PAYMENT YOU SELECT BY CHECKING THE APPROPRIATE BOX ON THE PAYMENT COUPON ABOVE.

Instructions:

1. Review your options carefully. **A VOLUNTARY UI CONTRIBUTION IS AN ADDITIONAL PAYMENT, NOT A PREPAYMENT AND IS NOT REFUNDABLE.** Federal regulations do not allow you to take a credit for it on your Federal Unemployment Taxation Act (FUTA) tax return. If you elect to participate, select only one UI rate and remit the exact amount indicated to obtain that rate. **DO NOT SEND CASH.**
2. To ensure prompt credit to your reserve account, make your check payable to EDD. Do not combine your voluntary UI payment with any other payment owed EDD. **DO NOT** submit on a DE 88 coupon, use the coupon above only.
3. Use the selected lower rate when filing your next Payroll Tax Deposit Coupon (DE 88) for the tax year shown above, even though the printed rate is different.

For additional information, telephone the Contribution Rate Group at (916) 653-7795.

For your records: Amount Paid: \_\_\_\_\_ Check Number: \_\_\_\_\_ Date Paid: \_\_\_\_\_ Rate Selected: \_\_\_\_\_

DE 2088A Rev. 4 (6-02)

## WITHHOLDING CERTIFICATE FOR PENSION OR ANNUITY PAYMENTS (DE 4P)

**Purpose:** Used by a recipient of a pension or annuity to (1) advise the payer that the recipient wants to claim a different marital status and/or a different number of withholding allowances for California Personal Income Tax (PIT) withholding purposes than for federal withholding purposes or (2) elect not to have PIT withheld.

Used by the payer to compute the California PIT withholding amounts.

**When due:** At any time the recipient determines the need.

**Refer to:** *Information Sheet: Withholding From Pensions, Annuities, and Certain Other Deferred Income* (DE 231P) on EDD's Web site at [www.edd.ca.gov/taxrep/de231p.pdf](http://www.edd.ca.gov/taxrep/de231p.pdf).

**How to obtain:**

- EDD's Web site at [www.edd.ca.gov/taxrep/de4p.pdf](http://www.edd.ca.gov/taxrep/de4p.pdf)
- Fax on Demand at (877) 547-4503
- Taxpayer Assistance Center at (888) 745-3886
- For TTY (nonverbal) access, call (800) 547-9565

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"><li>• Provide the correct social security number.</li><li>• The form <b>must</b> be signed and dated in order to be valid.</li></ul>	<ul style="list-style-type: none"><li>• Missing social security number or signature.</li><li>• Illegible information.</li><li>• Using a prior year version of the DE 4P.</li></ul>

### FREQUENTLY ASKED QUESTIONS

Q. Is it mandatory for a recipient to complete the DE 4P?

A. No. The DE 4P is optional since recipients are required to complete *Withholding Certificate for Pension or Annuity Payments* (federal Form W-4P). However, if a DE 4P is completed, the payer must use the DE 4P to determine the California PIT withholding.

Q. Where does the recipient of a pension or annuity send this form when completed?

A. The DE 4P is provided to the payer of the pension or annuity payment. The payer retains the form in their records.

Q. Should the recipient of a pension or annuity complete a DE 4P each year?

A. No. The DE 4P remains in effect until revoked or changed by the recipient by filing a new form.

**WITHHOLDING CERTIFICATE FOR PENSION OR ANNUITY PAYMENTS (DE 4P) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**Withholding Certificate for Pension or Annuity Payments**

Type or Print Your Full Name John Hancock	Your Social Security Number 987   65   4321
Home Address (Number and Street or Rural Route) 321 Main Street	Claim or Identification Number (if any) of Your Pension or Annuity Contract
City or Town, State and ZIP Code Anytown, CA 12345	

**Complete the following applicable lines:**

1. I elect not to have income tax withheld from my pension or annuity. (Do not complete lines 2, 3, or 4.) .....
2. I want my withholding from each pension or annuity payment to be figured using the number of allowances and marital status shown below:
  - a. Number of allowances you are claiming from the Regular Withholding Allowances Worksheet A ..... 1 <sup>2</sup> \_\_\_\_\_
  - b. Number of allowances from the Estimated Deductions Worksheet B ..... 2 <sup>1</sup> \_\_\_\_\_

SINGLE or MARRIED (with two or more incomes)  MARRIED (one income)  HEAD OF HOUSEHOLD
3. I want the following **additional** amount withheld from each pension or annuity payment. **Note:** You cannot enter an amount here without entering the number (including zero) of allowances on line 2 above ..... \$ 1.24
4. I want this designated amount withheld from each pension or annuity payment. (Do not complete lines 1, 2, or 3.) .. \$ \_\_\_\_\_

Your Signature John Hancock Date 03/01/06

Cut Here

Give the top part of this form to the payer of your pension or annuity; keep the lower part for your records

**Purpose of Form.** — Unless you elect otherwise, the law requires that personal income tax be withheld from payments of pensions and annuities. The marital status and the withholding allowance claimed on your W-4P can be used to figure your State tax withholding.

The DE 4P allows you to:

- (1) Claim a different number of allowances for California personal income tax withholding than for federal income tax withholding.
- (2) Elect not to have income tax withheld from your periodic, or nonperiodic, pension or annuity payments.
- (3) Elect to have income tax withheld on periodic or nonperiodic payments based on:
  - (a) the number of allowances and marital status specified.
  - (b) a designated dollar amount.
- (4) Change or revoke the DE 4P previously filed.

**Withholding from Pensions and Annuities.** — Generally, withholding applies to payments made from pension, profit-sharing, stock bonus, annuity, and certain deferred compensation plans, from individual retirement arrangements (IRA), and from commercial annuities. Withholding also applies to property other than cash distributed.

In compliance with Federal law, California income tax is not to be withheld from pension recipients who reside outside of California.

Periodic and nonperiodic payments from all of the items above are treated as wages for the purpose of withholding.

A periodic payment is one that is includible in your income for tax purposes and that you receive in installments at regular intervals over a period of more than one full year from the starting date of the pension or annuity. The intervals can be annual, quarterly, monthly, etc. For example, if you receive a monthly pension or annuity payment and will continue to receive payments for more than a year, the payments are periodic. However, distributions from an IRA that are payable upon demand are treated as nonperiodic payments.

There are some kinds of periodic and nonperiodic payments for which you cannot use the DE 4P since they are already defined as wages subject to income tax withholding. Your payer should be able to tell you whether the DE 4P will apply.

Your certificate is usually effective 30 days after you file the form. The certificate stays in effect until you change or revoke it.

**Methods of Withholding.** — The payer can use one of the following three methods:

- (1) An amount determined by using the State wage withholding table. Payee completes lines 2 and 3 above.
- (2) A dollar amount that you designate. Payee completes line 4 above.
- (3) Ten percent of the amount of federal withholding computed pursuant to Section 3405 of the Internal Revenue Code.

(Continued on back)





**UNEMPLOYMENT  
INSURANCE  
FORMS**

**BENEFIT AUDIT (DE 1296B)**

**Purpose:** Issued to an employer when EDD determines that an individual may have improperly received Unemployment Insurance (UI) benefits while employed. The employer should provide detailed wage information (when earned, not when paid) related to the specific weeks identified on the form. The DE 1296B can help identify and recover benefit overpayments, allowing EDD to reverse improper charges to an employer’s reserve or reimbursable account.

**When mailed:** Each quarter, EDD conducts an audit (crossmatch) of all weekly UI benefit payments with earnings data provided by employers. The DE 1296B is sent to employers when a match occurs, identifying earnings and the receipt of UI benefits during the same period. Each year, employers who do not respond to the quarterly DE 1296B will receive a replacement benefit audit form requesting the same information again.

**When due:** An employer must respond within 10 calendar days of receiving the DE 1296B.

**Refer to:** *California Employer’s Guide* (DE 44) on EDD’s Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

Additional information:

- EDD’s Web site at [www.edd.ca.gov/taxrep/de1296b.pdf](http://www.edd.ca.gov/taxrep/de1296b.pdf)
- Benefit Audit Web site at [www.edd.ca.gov/taxrep/taxaud.htm](http://www.edd.ca.gov/taxrep/taxaud.htm)
- *Managing Unemployment Insurance Costs* (DE 4527) at EDD’s Web site at [www.edd.ca.gov/uirep/de4527.pdf](http://www.edd.ca.gov/uirep/de4527.pdf)
- Benefit Overpayment Section at (916) 464-2350

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• If you are unable to respond within 10 calendar days of receipt, you must call and obtain approval for an extension. It is a violation of the California Unemployment Insurance Code to willfully neglect to provide this information.</li> <li>• Review <i>Instructions for Benefit Audit</i> (DE 1296E), enclosed with each form. This is an excellent resource for completing the DE 1296B. It contains a set of frequently asked questions and answers and the return address for this form.</li> <li>• If you have questions or need assistance in completing the DE 1296B, please visit our Web site at <a href="http://www.edd.ca.gov/taxrep/taxaud.htm">www.edd.ca.gov/taxrep/taxaud.htm</a> or call the Benefit Overpayment Section at (916) 464-2350.</li> </ul>	<ul style="list-style-type: none"> <li>• Not comparing the social security number and the name shown on the DE 1296B to your records. Report differences in Block 5 and complete the audit.</li> <li>• Reporting wages when the claimant was <b>paid</b>, not when the wages were <b>earned</b>.</li> <li>• Failing to circle the Earnings Type in Block 3, or explaining the earnings type in “O” = Other (indicate type) _____”</li> <li>• Trying to change your address using this form. Please complete a change of address form provided in the <i>Payroll Tax Deposit</i> (DE 88) coupon booklet of the <i>Instructions for Preparing Payroll Tax Deposit</i> (DE 88ALL-I). You may also use the <i>Notification of Change of Employer Account Information</i> (DE 24). To obtain a DE 24, access EDD’s Web site at <a href="http://www.edd.ca.gov/taxrep/de24.pdf">www.edd.ca.gov/taxrep/de24.pdf</a>, access our Fax on Demand at (877) 547-4503, or contact the Taxpayer Assistance Center at (888) 745-3886.</li> </ul>

**BENEFIT AUDIT (DE 1296B) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**BENEFIT AUDIT**

Social Security No. (SSN): 999-99-9999  
 Employee Name: Ima Claimant

ABC Company  
 1234 Main Street  
 Anytown, CA 12345

FOR ILLUSTRATIVE PURPOSES ONLY

Por Favor llamar al (916) 464-2350  
 si necesita instrucciones en Español

REPLY IS REQUIRED BY LAW

Please return ALL Benefit Audit forms.

See enclosed instructions for step-by-step assistance.  
 For additional clarification, call (916) 464-2350.

1. If this INDIVIDUAL WORKED or had earnings, complete Items 2 through 6. For regular earnings, report when actually worked.

If EARNINGS ARE ZERO for all of the weeks listed, CHECK HERE  and complete Item 6. No other entries are necessary.

Week Begins	Week Ends	2. Gross Earnings	3. Circle Earnings Type Below	RE=Regular Earnings (includes overtime) V=Vacation Pay H=Holiday Pay S=Severance Pay O=Other (indicate type)	R=Residuals C=Commissions P=Piece Work
01-02-05	01-08-05	400.00	(RE) V H S R C P O		
01-09-05	01-15-05	425.00	(RE) V H S R C P O		
01-16-05	01-22-05	330/30	(RE) V (H) S R C P O		

**4. Provide the following information:**

Actual First Day Worked: 10-01-04

Still Employed  or Actual Last Day Worked: 01-22-05

Additional dates (i.e., laid off, returned to work) and/or reason for separation: Quit to go to school

**5. Compare the name and SSN shown above with your records. Enter any differences below:**

SSN: \_\_\_\_\_

Name: \_\_\_\_\_

Please complete the audit even if name or SSN is different.

**6. I hereby certify that the information provided is true and correct to the best of my knowledge.**

SIGNED: John Smith

Title: Owner

Date: 03-10-05

Telephone No.: (123) 555-7890

Person (if other than above) to be contacted for additional information:

Name: Bob Brown

Telephone No.: (123) 555-7822

Please return **ALL** Benefit Audits within 10 days of receipt to:

**EMPLOYMENT DEVELOPMENT DEPARTMENT (EDD)**  
 P.O. BOX 3038  
 SACRAMENTO, CA 95812-3038

**NEW EMPLOYER REGISTRY (NER) BENEFIT AUDIT (DE 1296NER)**

**Purpose:** Issued to an employer when EDD determines that an individual may have improperly received Unemployment Insurance (UI) benefits while employed. The employer should provide detailed wage information related to the specific weeks listed on the form. The DE 1296NER can help identify and recover benefit overpayments, allowing EDD to reverse improper charges to the employer’s reserve account and protect the UI Trust Fund.

**When mailed:** The EDD conducts a daily crossmatch of the Start-of-Work Date (SWD) reported by employers on the *Report of New Employee(s)* (DE 34) and Unemployment Insurance (UI) benefit payment information. The DE 1296NER is sent to employers when a match occurs, identifying a SWD and the receipt of UI benefits after the SWD.

**When due:** An employer must respond within 10 calendar days of receiving the DE 1296NER.

**Refer to:** *California Employer’s Guide* (DE 44) on EDD’s Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

Additional information:

- EDD’s Web site at [www.edd.ca.gov/taxrep/de1296ner.pdf](http://www.edd.ca.gov/taxrep/de1296ner.pdf)
- *Managing Unemployment Insurance Costs* (DE 4527) at EDD’s Web site at [www.edd.ca.gov/uirep/de4527.pdf](http://www.edd.ca.gov/uirep/de4527.pdf)
- Benefit Overpayment Section at (916) 464-2350
- Benefit Audit Web site at [www.edd.ca.gov/taxrep/taxaud.htm](http://www.edd.ca.gov/taxrep/taxaud.htm)

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• If you are unable to respond within 10 calendar days of receipt, you must call and obtain approval for an extension. It is a violation of the California Unemployment Insurance Code to willfully neglect to provide this information.</li> <li>• Review Instructions for <i>New Employee Registry (NER) Benefit Audit</i> (DE 1296NER) enclosed with each form. This is an excellent resource for completing the DE 1296NER. It contains a set of frequently asked questions and answers and the return address for this form.</li> <li>• If you have questions or need assistance in completing the DE 1296NER, please visit EDD’s Web site at <a href="http://www.edd.ca.gov/taxrep/taxaud.htm">www.edd.ca.gov/taxrep/taxaud.htm</a> or call the Benefit Overpayment Section at (916) 464-2350.</li> </ul>	<ul style="list-style-type: none"> <li>• Not comparing the social security number and the name shown on the DE 1296NER to your records. Record differences in Block 3 and complete the audit.</li> <li>• Reporting wages when the claimant was <b>paid</b>, not when the wages were <b>earned</b>.</li> <li>• Reporting the hire date and not the start of work (SWD) date.</li> </ul>

**NEW EMPLOYER REGISTRY (NER) BENEFIT AUDIT (DE 1296NER) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**NEW EMPLOYEE REGISTRY BENEFIT AUDIT**

**REPLY IS REQUIRED BY LAW**

Please return all Benefit Audit forms. This information could be the basis for administrative penalties against a claimant and accuracy is extremely important.

See enclosed instructions for step-by-step assistance. For additional clarification, call (916) 464-2350, or visit the EDD Web site at [www.edd.ca.gov](http://www.edd.ca.gov).

Social Security No. (SSN): **123-45-6789**  
Employee Name: **John J Doe**

**THE WHITE PAPER COMPANY**  
SECOND LINE ADDRESS  
654 ANYWHERE AVENUE  
SOMEWHERE CA 99999-7777

**THE WHITE PAPER CO**  
555-5555 00  
10/02/05 A C1

1. If the **INDIVIDUAL WORKED** or had earnings, complete items 2 through 6. Report regular earnings when worked, not paid. If earnings are zero for all of the weeks listed, complete only items 2 and 6.

2. Start-of-Work Date (SWD) provided: 11/03/2005 If not correct, enter **ACTUAL SWD/ Not Hire Date:** \_\_\_\_\_  
 Still employed Last day worked: 11/25/05 Return-to-work Date: \_\_\_\_\_ Separation reason: \_\_\_\_\_

3. Compare the SSN and name shown above with your records. If different, provide the information below:  
SSN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ NAME: \_\_\_\_\_ Employee date of birth: \_\_\_\_\_  
Please complete the audit even if the SSN and name is different.

4. How earned:  Weekly  Bi-weekly  Semi-monthly  Monthly  
Rate Earned: Hourly at \$20.00 per hour Salary of \$ \_\_\_\_\_ per \_\_\_\_\_ Other \_\_\_\_\_

5. Type of earnings: RE=Regular (including overtime) V=Vacation H=Holiday Pay R=Residuals  
S=Severance Pay C=Commissions P=Piece Work O=OTHER

WEEK BEGINS	CIRCLE DAYS WORKED	WEEK ENDS	TOTAL HOURS	GROSS EARNINGS	CIRCLE TYPE OF EARNINGS BELOW
10/30/2005	S <u>M</u> T W T F S	11/05/2005	10	200.00	RE V H R S C P O
11/06/2005	S <u>M</u> T W T F S	11/12/2005	5	100.00	RE V H R S C P O
11/13/2005	S <u>M</u> T <u>W</u> T F S	11/19/2005	30	600.00	RE V H R S C P O
11/20/2005	S <u>M</u> T <u>W</u> T F S	11/26/2005	40	660.00/140.00	RE V H R S C P O
11/27/2005	S M T W T F S	12/03/2005	_____	_____	RE V H R S C P O
12/04/2005	S M T W T F S	12/10/2005	_____	_____	RE V H R S C P O
12/11/2005	S M T W T F S	12/17/2005	_____	_____	RE V H R S C P O
12/18/2005	S M T W T F S	12/24/2005	_____	_____	RE V H R S C P O
12/25/2005	S M T W T F S	12/31/2005	_____	_____	RE V H R S C P O
01/01/2006	S M T W T F S	01/07/2006	_____	_____	RE V H R S C P O
01/08/2006	S M T W T F S	01/14/2006	_____	_____	RE V H R S C P O
01/15/2006	S M T W T F S	01/21/2006	_____	_____	RE V H R S C P O
01/22/2006	S M T W T F S	01/28/2006	_____	_____	RE V H R S C P O
01/29/2006	S M T W T F S	02/04/2006	_____	_____	RE V H R S C P O
_____	S M T W T F S	_____	_____	_____	RE V H R S C P O

6. I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE INFORMATION PROVIDED IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

SIGNED: Mary Jane Andrews TITLE: Admin Assist DATE: 12/01/05  
TELEPHONE NO: 123 - 123 - 1234 FAX NO: 123 - 123 - 2345

Person (if other than above) to be contacted for additional information:  
NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_ TELEPHONE NO: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Please return ALL New Employee Registry Benefit Audits within 10 days of receipt to:  
**EMPLOYMENT DEVELOPMENT DEPARTMENT, PO. BOX 2410, RANCHO CORDOVA, CA 95741-2410**

**NOTICE OF DETERMINATION/RULING (DE 1080EZ)**

**Purpose:** The *Notice of Determination/Ruling* (DE 1080EZ) provides information about the claimant’s eligibility for Unemployment Insurance (UI) benefits.

**When mailed:** A DE 1080EZ is mailed to an employer when they submit timely eligibility information in response to a *Notice of Unemployment Insurance Claim Filed* (DE 1101C/Z) or *Notice of Wages Used for Unemployment Insurance (UI) Claim* (DE 1545).

A *Notice of Determination* (DE 1080EZ) is sent to an employer in response to timely eligibility information.

A *Notice of Determination/Ruling* (DE 1080EZ) is sent to a tax-rated employer in response to timely eligibility information regarding a discharge or voluntary quit. The notice advises the employer whether their UI reserve account will be charged for the UI benefits paid.

A *Notice of Ruling* (DE 1080EZ) is sent to a base-period employer in response to timely eligibility information regarding a discharge or voluntary quit. The notice advises the employer whether their reserve account will be charged for the UI benefits paid.

**When due:** An appeal of these notices **must** be submitted within 20 calendar days from the mail date on the form.

**Refer to:** *California Employer’s Guide* (DE 44) on EDD’s Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).  
*Managing Unemployment Insurance Costs* (DE 4527) on EDD’s Web site at [www.edd.ca.gov/uirep/de4527.pdf](http://www.edd.ca.gov/uirep/de4527.pdf)

For additional information contact the Unemployment Insurance Call Center at:

- English (800) 300-5616
- Spanish (800) 326-8937
- Cantonese (800) 547-3506
- Mandarin (866) 303-0706
- Vietnamese (800) 547-2058
- TTY(nonverbal) (800) 815-9387

Tips for Preparing Appeal	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• An appeal must be submitted in writing. Use the appeal form (DE 1000M) which is enclosed with each notice or a written letter of appeal.</li> <li>• If the appeal is submitted to EDD after the 20-day appeal period, include the reason(s) for delay.</li> </ul>	<ul style="list-style-type: none"> <li>• Using an incorrect EDD employer account number.</li> <li>• Using an incorrect social security number for the employee who filed the UI claim.</li> </ul>

**FREQUENTLY ASKED QUESTIONS**

Q. What is a determination?

A. A determination is a written notice informing an employer and/or claimant of EDD’s decision regarding the claimant’s eligibility for UI benefits. A determination may be issued on the reason for discharge or voluntary quit or other eligibility issues.

Q. What is a ruling?

A. A ruling is only issued in response to timely separation information submitted by the employer. It advises the employer whether their reserve account will be charged as a result of benefits paid to the claimant.

Q. What do I do if I obtain eligibility information in the future?

A. Submit facts which may affect the claimant’s eligibility within 10 calendar days from the date you obtained the information.

**NOTICE OF DETERMINATION/RULING (DE 1080EZ) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**

EMPLOYMENT DEVELOPMENT DEPT  
CENTRALIZED OVERPAYMENTS  
P.O. BOX 2228  
RANCHO CORDOVA CA 95741-2228



**NOTICE OF DETERMINATION / RULING**

DATE MAILED 02/25/06  
BENEFIT YEAR BEGAN 02/05/06

Mr. Employer 0170  
ABC Company  
123 Main Street  
Park City, CA 99999-1000

**EDD TELEPHONE NUMBERS:**  
ENGLISH 1-800-300-5616  
SPANISH 1-800-326-8937  
CANTONESE 1-800-547-3506  
MANDARIN 1-866-303-0706  
VIETNAMESE 1-800-547-2058  
TTY (nonvoice) 1-800-815-9387

CONCERNING THE UNEMPLOYMENT INSURANCE CLAIM OF: Jane Doe

SSN 999-99-9999

YOU PROVIDED INFORMATION REGARDING THE ELIGIBILITY OF THE CLAIMANT NAMED ABOVE UNDER CALIFORNIA UNEMPLOYMENT INSURANCE CODE (CUIC) SECTION 1256. WE HAVE CONSIDERED ALL OF THE AVAILABLE FACTS AND REACHED THE CONCLUSION STATED BELOW. PLEASE DO NOT RESUBMIT THE SAME ELIGIBILITY INFORMATION IN REPLY TO ANY FUTURE CLAIMS NOTICES. THIS DECISION IS FINAL UNLESS MODIFIED, RECONSIDERED, OR APPEALED. WE HAVE INFORMED THE CLAIMANT OF THE FOLLOWING RESULTS:

"YOU ARE NOT ELIGIBLE TO RECEIVE BENEFITS UNDER CALIFORNIA UNEMPLOYMENT INSURANCE CODE SECTION 1256 BEGINNING 12/04/98 AND CONTINUING UNTIL YOU RETURN TO WORK AFTER THE DISQUALIFYING ACT AND EARN \$ 565.00 OR MORE IN BONA FIDE EMPLOYMENT, AND YOU CONTACT THE ABOVE OFFICE TO REOPEN YOUR CLAIM."

"YOU HAVE PLACED LIMITS ON THE HOURS AND DAYS YOU WILL WORK BECAUSE YOU ARE ATTENDING SCHOOL OR TRAINING OR PLAN TO ATTEND SCHOOL OR TRAINING. AFTER CONSIDERING AVAILABLE INFORMATION, THE DEPARTMENT FINDS THAT YOU DO NOT MEET THE LEGAL REQUIREMENTS FOR PAYMENT OF BENEFITS."

YOUR RESERVE ACCOUNT WILL NOT BE SUBJECT TO CHARGES FOR THIS PERIOD OF UNEMPLOYMENT.

SEPARATION DATE: 02/03/06  
RESERVE ACCOUNT NUMBER: 9999999-8

APPEAL:



**NOTICE OF DETERMINATION/RULING (DE 1080EZ) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



YOU HAVE THE RIGHT TO FILE AN APPEAL IF YOU DO NOT AGREE WITH ALL OR PART OF THIS DECISION.

TO APPEAL, YOU MUST DO ALL OF THE FOLLOWING:

A. COMPLETE THE ENCLOSED APPEAL FORM (DE1000M) OR WRITE A LETTER STATING THAT YOU WANT TO APPEAL THIS DECISION. IF YOU WRITE A LETTER TO APPEAL, EXPLAIN WHY YOU DO NOT AGREE WITH THE DEPARTMENT'S DECISION. WRITE THE CLAIMANT'S NAME AND SOCIAL SECURITY NUMBER ON EACH DOCUMENT YOU SUBMIT TO THE DEPARTMENT (TITLE 22, CALIFORNIA CODE OF REGULATIONS, SECTION 5008).

B. MAIL THE DE1000M OR YOUR LETTER TO THE ADDRESS OF THE OFFICE LISTED ON THE FIRST PAGE OF THIS DECISION.

C. FILE YOUR APPEAL WITHIN TWENTY (20) DAYS OF THE MAIL DATE OF THIS NOTICE OR NO LATER THAN 03/17/06

**APPEAL INFORMATION:**

WHEN YOUR APPEAL IS RECEIVED, YOUR CASE WILL BE REVIEWED. IF THE DECISION REMAINS THE SAME, WE WILL SEND YOUR APPEAL TO THE OFFICE OF APPEALS. IF YOU APPEAL AFTER THE 20 DAYS, YOU MUST INCLUDE THE REASON FOR THE DELAY. THE ADMINISTRATIVE LAW JUDGE WILL DETERMINE WHETHER YOU HAD GOOD CAUSE FOR THE DELAY. IF THE ADMINISTRATIVE LAW JUDGE DETERMINES YOU DID NOT HAVE GOOD CAUSE FOR SUBMITTING YOUR APPEAL LATE, YOUR APPEAL WILL BE DISMISSED.

THE OFFICE OF APPEALS WILL SEND YOU A LETTER WITH THE DATE, PLACE, AND TIME OF YOUR HEARING AND A PAMPHLET EXPLAINING APPEAL HEARING PROCEDURES. AT THE HEARING, THE ADMINISTRATIVE LAW JUDGE WILL LISTEN TO YOU, EXAMINE THE FACTS, AND MAKE A DECISION. YOU MAY HAVE A REPRESENTATIVE OR SOMEONE ELSE HELP YOU.

**NOTICE OF DETERMINATION OR ASSESSMENT – REASONABLE ASSURANCE (DE 3807 RA)**

**Purpose:** To notify employers of the Department’s decision whether a false statement penalty has been assessed for making a willful false statement or withholding a material fact concerning the reasonable assurance of employment offered to a former employee, as defined in California Unemployment Insurance Code (CUIC) Section 1253.3(g), in connection with an Unemployment Insurance (UI) claim filed by the former employee. If a penalty has been assessed, the DE 3807 RA provides employers with the penalty amount and the opportunity to pay the assessment or file a petition (appeal).

**When mailed:** A DE 3807 RA is mailed subsequent to the *Notice of Potential Employer False Statement Liability* (DE 3802 RA), once the Department has determined whether an employer made a false statement or withheld a material fact concerning the reasonable assurance of employment offered to the former employee.

**When due:** Employers who disagree with the Department’s decision may submit a written petition (appeal) to the Department postmarked within **30** calendar days from the date the notice is mailed.

**Refer to:** *California Employer’s Guide* (DE 44) on EDD’s Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

For additional information contact the Unemployment Insurance Call Center at:

- English (800) 300-5616
- Spanish (800) 326-8937
- Cantonese (800) 547-3506
- Mandarin (866) 303-0706
- Vietnamese (800) 547-2058
- TTY(nonverbal) (800) 815-9387

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Carefully review each notice sent to you and respond in a timely manner to any items with which you disagree.</li> <li>• Provide specific facts regarding why you believe you should not have been assessed the false statement penalty.</li> <li>• Include the reason you did not mail your petition timely, if you mail your petition more than 30 days from the mail date of the notice.</li> </ul>	<ul style="list-style-type: none"> <li>• Providing the incorrect employer account number and/or incorrect social security number for the former employee who filed the UI claim.</li> <li>• Filing your petition more than 60 days from the date the notice is mailed to you. An Administrative Law Judge can only extend the 30-day petition period for up to 30 days and only if you can show “good cause” for not filing a timely petition.</li> <li>• Assuming a third party agent will file a petition to this notice on your behalf.</li> </ul>

**FREQUENTLY ASKED QUESTIONS**

Q. Where should I send my payment?

A. Send your payment to the EDD address provided at the top of page 1 of the DE 3807 RA.

Q. Where should I send my petition (appeal) to the DE 3807 RA?

A. Send your petition to the EDD address provided at the bottom of page 2 of the DE 3807 RA.

**NOTICE OF DETERMINATION OR ASSESSMENT – REASONABLE ASSURANCE (DE 3807 RA)**  
**(Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**NOTICE OF DETERMINATION OR ASSESSMENT UNDER UI CODE SECTION 1142(B)**

DETACH AND RETURN THIS STUB WITH YOUR PAYMENT TO:

Employment Development Department  
Cashiering Group, MIC 25  
P.O. Box 826880  
Sacramento, CA 94280-0001

**Section 1142(b)** Amount: \$1250.00  
**Reasonable Assurance**

XYZ Company  
1234 Main Street  
Your Town, CA 99999

Employer Name: XYZ Company  
Employer Account Number: 123-4567-8  
Claimant's Name: Jane Doe  
Claimant's SSA Number: 999-99-9999  
Benefit Year Began: 06/18/06  
Termination Date: 06/15/06  
EDD Office Number: 025

<b>FOR EDD CO/CAS USE ONLY</b> Date Mailed to Employer: <u>07/31/06</u> (Issue date of assessment)
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DE 3807 RA Rev. 1 (6-05) (INTRANET)

**NOTICE OF DETERMINATION OR ASSESSMENT UNDER UI CODE SECTION 1142(B)**

**Employer Account Number 123-4567-8**

- A.  The Department has considered all available information. No penalty is assessed under Section 1142(b) of the California Unemployment Insurance Code (CUIC).
- B.  The Department has considered all available information and found you or your employee, officer, or agent provided incorrect information or withheld material facts regarding the reasonable assurance of reemployment for Jane Doe.  
The Department has determined this was a willful act.

As required by Section 1142(b) of the CUIC, you are assessed a penalty of 05 times the claimant's weekly benefit amount of \$250.00.

Total amount of the assessment is \$1250.00.

For text of law and petition rights, see page 2 of this notice.

**FOR DETAILS ABOUT THIS ASSESSMENT, PLEASE CONTACT THE EDD FIELD OFFICE LISTED ON PAGE 2 OF THIS NOTICE.**

**NOTICE OF DETERMINATION OR ASSESSMENT – REASONABLE ASSURANCE (DE 3807 RA)  
(Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**

**CALIFORNIA UNEMPLOYMENT INSURANCE CODE SECTION 1142**

Section 1142 of the California Unemployment Insurance Code (CUIC) states:

(b) If the director finds that any employer or any employee, officer, or agent of any employer, in submitting a written statement concerning the reasonable assurance, as defined in subdivision (g) of Section 1253.3, of a claimant's reemployment, as required by subdivisions (b), (c), and (i) of Section 1253.3, willfully makes a false statement or representation or willfully fails to report a material fact concerning the reasonable assurance of that employment, the director shall assess a penalty against the employer in an amount not less than two nor more than 10 times the weekly benefit amount of that claimant.

(c) This article, Article 9 (commencing with Section 1176) of this chapter with respect to refunds, and Chapter 7 (commencing with Section 1701) of this part with respect to collections shall apply to the assessments provided by this section. Penalties collected under this section shall be deposited in the contingent fund.

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**PETITION RIGHTS FROM NOTICE OF DETERMINATION OR ASSESSMENT**

The assessment is levied in accordance with Section 1142(b) of the CUIC. If you believe this assessment to be contrary to the law or facts, you may file a petition to an Administrative Law Judge of the California Unemployment Insurance Appeals Board.

A petition may be filed by letter addressed to the EDD field office shown below. The petition may be informal, but must be in writing and should:

1. Show your account number and date of assessment.
2. Show the claimant name and social security number.
3. State that it is an Employer False Statement/Notice of Assessment Petition. Describe the reason(s) you are appealing and the facts or grounds on which the reassessment is sought.
4. Include a copy of the Notice of Determination or Assessment Under UI Code Section 1142(B), DE 3807 RA.
5. Be signed by you or your authorized agent.
6. Show your address or that of your authorized agent.
7. Be mailed to the field office within 30 days from the date of the Notice of Determination or Assessment to be timely. This time can be extended by an Administrative Law Judge for no more than 30 days, but only upon a showing of "good cause" for the delay.

**MAIL YOUR PETITION FOR REASSESSMENT TO THE EDD FIELD OFFICE AT THE ADDRESS SHOWN BELOW.**

**NOTICE OF DETERMINATION OR ASSESSMENT – SEPARATION (DE 3807 SEP)**

**Purpose:** To notify employers of the Department’s decision whether a false statement penalty has been assessed for making a willful false statement or withholding a material fact concerning a former employee’s separation from work in connection with an Unemployment Insurance (UI) claim filed by the former employee. If a penalty has been assessed, the DE 3807 SEP provides employers with the penalty amount and the opportunity to pay the assessment or file a petition (appeal).

**When mailed:** A DE 3807 SEP is mailed subsequent to the *Notice of Potential Employer False Statement Liability* (DE 3802 SEP), once the Department has determined whether an employer made a false statement or withheld a material fact concerning the reason a former employee is no longer working for the employer.

**When due:** Employers who disagree with the Department’s decision may submit a written petition (appeal) to the Department postmarked within **30** calendar days from the date the notice is mailed.

**Refer to:** *California Employer’s Guide* (DE 44) on EDD’s Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

For additional information contact the Unemployment Insurance Call Center at:  
 English (800) 300-5616  
 Spanish (800) 326-8937  
 Cantonese (800) 547-3506  
 Mandarin (866) 303-0706  
 Vietnamese (800) 547-2058  
 TTY(nonverbal) (800) 815-9387

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Carefully review each notice sent to you and respond in a timely manner to any items with which you disagree.</li> <li>• Provide specific facts regarding why you believe you should not have been assessed the false statement penalty.</li> <li>• Include the reason you did not mail your petition timely, if you mail your petition more than 30 days from the mail date of the notice.</li> </ul>	<ul style="list-style-type: none"> <li>• Providing the incorrect employer account number and/or incorrect social security number for the former employee who filed the UI claim.</li> <li>• Filing your petition more than 60 days from the date the notice is mailed to you. An Administrative Law Judge can only extend the 30 day petition period for up to 30 days and only if you can show “good cause” for not filing a timely petition.</li> <li>• Assuming a third party agent will file a petition to this notice on your behalf.</li> </ul>

**FREQUENTLY ASKED QUESTIONS**

Q. Where should I send my payment?

A. Send your payment to the EDD address provided at the top of page 1 of the DE 3807 SEP.

Q. Where should I send my petition (appeal) to the DE 3807 SEP?

A. Send your petition to the EDD address provided at the bottom of page 2 of the DE 3807 SEP.

**NOTICE OF DETERMINATION OR ASSESSMENT – SEPARATION (DE 3807 SEP) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**NOTICE OF DETERMINATION OR ASSESSMENT UNDER UI CODE SECTION 1142(A)**

DETACH AND RETURN THIS STUB WITH YOUR PAYMENT TO:

Employment Development Department  
Cashiering Group, MIC 25  
P.O. Box 826880  
Sacramento, CA 94280-0001

Section 1142(a)                      Amount: \$1250.00  
Separation

XYZ Company  
1234 Main Street  
Your Town, CA 99999

Employer Name: XYZ Company  
Employer Account Number: 123-4567-8  
Claimant's Name: Jane Doe  
Claimant's SSA Number: 999-99-9999  
Benefit Year Began: 06/18/06  
Termination Date: 06/15/06  
EDD Office Number: 025

<b>FOR EDD CO/CAS USE ONLY</b>
Date Mailed to Employer: <u>07/31/06</u> (Issue date of assessment)

DE 3807 SEP Rev. 1 (6-05) (INTRANET)

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**NOTICE OF DETERMINATION OR ASSESSMENT UNDER UI CODE SECTION 1142(A)**

**Employer Account Number** 123-4567-8

- A.  The Department has considered all available information. No penalty is assessed under Section 1142(a) of the California Unemployment Insurance Code (CUIC).
  
- B.  The Department has considered all available information and found you or your employee, officer, or agent provided incorrect information or withheld material facts regarding the termination of employment of Jane Doe.  
The Department has determined this was a willful act.

As required by Section 1142(a) of the CUIC, you are assessed a penalty of 05 times the claimant's weekly benefit amount of \$250.00.

Total amount of the assessment is \$1250.00.

For text of law and petition rights, see page 2 of this notice.

**FOR DETAILS ABOUT THIS ASSESSMENT, PLEASE CONTACT THE EDD FIELD OFFICE LISTED ON PAGE 2 OF THIS NOTICE.**

**NOTICE OF DETERMINATION OR ASSESSMENT – SEPARATION (DE 3807 SEP) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**

**CALIFORNIA UNEMPLOYMENT INSURANCE CODE SECTION 1142**

Section 1142 of the California Unemployment Insurance Code (CUIC) states:

(a) If the director finds that any employer or any employee, officer, or agent of any employer, in submitting facts concerning the termination of a claimant's employment pursuant to Section 1030, 1327, 3654, 3701, 4654, or 4701, willfully makes a false statement or representation or willfully fails to report a material fact concerning that termination, the director shall assess a penalty against the employer in an amount not less than 2 nor more than 10 times the weekly benefit amount of such claimant.

(c) This article, Article 9 (commencing with Section 1176) of this chapter with respect to refunds, and Chapter 7 (commencing with Section 1701) of this part with respect to collections shall apply to the assessments provided by this section. Penalties collected under this section shall be deposited in the contingent fund.

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**PETITION RIGHTS FROM NOTICE OF DETERMINATION OR ASSESSMENT**

The assessment is levied in accordance with Section 1142(a) of the CUIC. If you believe this assessment to be contrary to the law or facts, you may file a petition to an Administrative Law Judge of the California Unemployment Insurance Appeals Board.

A petition may be filed by letter addressed to the EDD field office shown below. The petition may be informal, but must be in writing and should:

1. Show your account number and date of assessment.
2. Show the claimant name and social security number.
3. State that it is an Employer False Statement/Notice of Assessment Petition. Describe the reason(s) you are appealing and the facts or grounds on which the reassessment is sought.
4. Include a copy of the Notice of Determination or Assessment Under UI Code Section 1142(A), DE 3807 SEP.
5. Be signed by you or your authorized agent.
6. Show your address or that of your authorized agent.
7. Be mailed to the field office within 30 days from the date of the Notice of Determination or Assessment to be timely. This time can be extended by an Administrative Law Judge for no more than 30 days, but only upon a showing of "good cause" for the delay.

**MAIL YOUR PETITION FOR REASSESSMENT TO THE EDD FIELD OFFICE AT THE ADDRESS SHOWN BELOW.**

**NOTICE OF POTENTIAL EMPLOYER FALSE STATEMENT LIABILITY – REASONABLE ASSURANCE (DE 3802 RA)**

**Purpose:** To notify employers that the Department must determine whether to assess a cash penalty against them for making a willful false statement or withholding a material fact concerning the reasonable assurance of employment offered to a former employee, as defined in California Unemployment Insurance Code (CUIC) Section 1253.3(g), in connection with an Unemployment Insurance (UI) claim filed by the former employee. The form contains information relating to the potential false statement and provides employers with the opportunity to submit a written explanation about why a penalty should not be assessed against them.

**When mailed:** A DE 3807 RA is mailed to an employer when the Department discovers that the employer potentially made a false statement or withheld a material fact concerning the reasonable assurance of employment offered to the former employee.

**When due:** Employers wanting to explain why a false statement penalty should not be assessed against them may submit a written response to the Department postmarked within **10** calendar days from the date the notice is mailed.

**Refer to:** *California Employer’s Guide* (DE 44) on EDD’s Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

For additional information contact the Unemployment Insurance Call Center at:

- English (800) 300-5616
- Spanish (800) 326-8937
- Cantonese (800) 547-3506
- Mandarin (866) 303-0706
- Vietnamese (800) 547-2058
- TTY(nonverbal) (800) 815-9387

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Carefully review each notice sent to you and respond in a timely manner to any items with which you disagree.</li> <li>• Provide specific facts that you believe affect whether a false statement penalty should be assessed against you.</li> <li>• Make your response as complete as possible. These facts will be used in determining whether a false statement penalty should be assessed.</li> </ul>	<ul style="list-style-type: none"> <li>• Providing the incorrect employer account number and/or incorrect social security number for the former employee who filed the UI claim.</li> <li>• Assuming a third-party agent will file a petition to this notice on your behalf.</li> </ul>

**FREQUENTLY ASKED QUESTIONS**

Q. Where should I send my response to the DE 3802 RA?

A. Send your response to the EDD address provided at the top of the DE 3802 RA.

Q. How will I be notified of the decision on the employer false statement penalty?

A. You will receive a *Notice of Determination or Assessment* (DE 3807 RA), from the Department by mail.

Q. If the Department determines that I made a false statement, what is the penalty amount?

A. Section 1142(b) of the CUIC provides for a cash penalty from 2 to 10 times the claimant’s weekly benefit amount. If the Department assesses a penalty against you, the *Notice of Determination or Assessment* (DE 3807 RA), will provide the actual penalty amount assessed.



**NOTICE OF POTENTIAL EMPLOYER FALSE STATEMENT LIABILITY – REASONABLE ASSURANCE (DE 3802 RA) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**

Mail response to:



Employer Name and Address

XYZ Company  
1234 Main Street  
Your Town, CA 99999

Date Notice Mailed: 07/12/06

SSA Number: 999-99-9999

Claimant's Name: Jane Doe

Date Benefit Year Began: 06/18/06

**NOTICE OF POTENTIAL EMPLOYER FALSE STATEMENT LIABILITY – REASONABLE ASSURANCE**

1. In your request for a determination regarding the reasonable assurance of reemployment with your establishment given on 06/27/06 to the above-named claimant, you indicated:

The claimant, Jane Doe, has reasonable assurance to return to work on 09/05/06.

2. Information from the claimant indicates:

She received written notification from the teacher she worked for indicating that she would not be needed during the next school year. The claimant provided a copy of the notice issued by the school district confirming that the school district provided written notification. Since receiving the notice, the claimant states that she has not been contacted by the school district to return to work in the Fall.

3. Our investigation of this conflict of statements shows the facts of reasonable assurance to be:

The claimant received written notification from you that she would not be needed during the next school year. At the time you were contacted by EDD about this matter, you advised the Department that the claimant did have reasonable assurance and withheld the fact that the claimant had received written notification that she did not have reasonable assurance for the next school term.

The Department must make a determination of the application of California Unemployment Insurance Code (CUIC) Section 1142(b) (**see page 2**) as it appears the information you gave us concerning the reasonable assurance of employment offered to the claimant was erroneous or incomplete.

**To avoid assessment of a penalty** you must: 1) submit a written response that is postmarked **within 10 days of this letter**, and 2) explain in the letter why a penalty should not be assessed. The information the Department currently possesses could be considered a willful false statement or willful failure to report a material fact. You may use page 2 of this form to provide the additional information.

If you do not respond or the information indicates a willful false statement, a decision based on the facts will result in a cash penalty being assessed as provided in Section 1142(b) of the CUIC.

**YOU MAY NOT APPEAL THIS DOCUMENT.** If a penalty is assessed, a NOTICE OF DETERMINATION AND/OR ASSESSMENT OF EMPLOYER FALSE STATEMENT, DE 3807 RA, will be issued, which you may appeal.



**NOTICE OF POTENTIAL EMPLOYER FALSE STATEMENT LIABILITY – SEPARATION (DE 3802 SEP)**

**Purpose:** To notify employers that the Department must determine whether to assess a cash penalty against them for making a willful false statement or withholding a material fact concerning a former employee’s separation from work in connection with an Unemployment Insurance (UI) claim filed by the former employee. The form contains information relating to the potential false statement issue and provides employers with the opportunity to submit a written explanation about why a penalty should not be assessed against them.

**When mailed:** A DE 3802 SEP is mailed to an employer when the Department discovers that the employer potentially made a false statement or withheld a material fact concerning the reason a former employee is no longer working for the employer.

**When due:** Employers wanting to explain why a false statement penalty should not be assessed against them may submit a written response to the Department postmarked within **10** calendar days from the date the notice is mailed.

**Refer to:** *California Employer’s Guide* (DE 44) on EDD’s Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

For additional information contact the Unemployment Insurance Call Center at:

- English (800) 300-5616
- Spanish (800) 326-8937
- Cantonese (800) 547-3506
- Mandarin (866) 303-0706
- Vietnamese (800) 547-2058
- TTY(nonverbal) (800) 815-9387

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Carefully review each notice sent to you and respond in a timely manner to any items with which you disagree.</li> <li>• Provide specific facts that you believe affect whether a false statement penalty should be assessed against you.</li> <li>• Make your response as complete as possible. These facts will be used in determining whether a false statement penalty should be assessed.</li> </ul>	<ul style="list-style-type: none"> <li>• Providing the incorrect employer account number and/or incorrect social security number for the former employee who filed the UI claim.</li> <li>• Assuming a third-party agent will file a petition to this notice on your behalf.</li> </ul>

**FREQUENTLY ASKED QUESTIONS**

Q. Where should I send my response to the DE 3802 SEP?

A. Send your response to the EDD address provided at the top of the DE 3802 SEP.

Q. How will I be notified of the decision on the employer false statement penalty?

A. You will receive a *Notice of Determination or Assessment - Separation* (DE 3807 SEP) from the Department by mail.

Q. If the Department determines that I made a false statement, what is the penalty amount?

A. Section 1142(b) of the CUIIC provides for a cash penalty from 2 to 10 times the claimant’s weekly benefit amount. If the Department assesses a penalty against you, the *Notice of Determination or Assessment - Separation* (DE 3807 SEP) will provide the actual penalty amount assessed.

**NOTICE OF POTENTIAL EMPLOYER FALSE STATEMENT LIABILITY – SEPARATION  
(DE 3802 SEP) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**

Mail response to:



Employer Name and Address

XYZ Company  
1234 Main Street  
Your Town, CA 99999

Date Notice Mailed: 07/12/06

SSA Number: 999-99-9999

Claimant's Name: Jane Doe

Date Benefit Year Began: 06/18/06

**NOTICE OF POTENTIAL EMPLOYER FALSE STATEMENT LIABILITY - SEPARATION**

1. In your request for a determination or determination/ruling regarding the termination of the above-named claimant from your employment on 06/27/06, you indicated:  
In your written response to the Notice of Unemployment Insurance Claim Filed, DE 1101CZ, you stated that the claimant was fired for being late without a good reason. You also stated that you had given the claimant prior warnings for being late.
2. Information from the claimant indicates:  
She reported to work on her last day and was told by her foreman that she was laid off due to lack of work. The claimant told the Department that she was laid off at the time she filed her unemployment insurance claim.
3. Our investigation of this conflict of statements shows the facts of the termination to be:  
The claimant was told by her foreman that there was no work available for her and that she was laid off. When the Department contacted the foreman, Mr. Jones, by telephone on 06/28/06, Mr. Jones confirmed that he told Ms. Doe that she was laid off.

The Department must make a determination of the application of California Unemployment Insurance Code (CUIC) Section 1142(a) (**see page 2**) as it appears the information you gave us in your original request for (ruling and/or determination) was erroneous or incomplete.

**To avoid assessment of a penalty** you must: 1) submit a written response that is postmarked **within 10 days of this letter**, and 2) explain in the letter why a penalty should not be assessed. The information the Department currently possesses could be considered a willful false statement or willful failure to report a material fact. You may use page 2 of this form to provide the additional information.

If you do not respond or the information indicates a willful false statement, a decision based on the facts will result in a cash penalty being assessed as provided in Section 1142(a) of the CUIC.

**YOU MAY NOT APPEAL THIS DOCUMENT.** If a penalty is assessed, a NOTICE OF DETERMINATION AND/OR ASSESSMENT OF EMPLOYER FALSE STATEMENT, DE 3807 SEP, will be issued, which you may appeal.



**NOTICE OF POTENTIAL INCREASED LIABILITY FOR TRAINING EXTENSION BENEFITS (DE 1545TE)**

**Purpose:** To notify base-period employers of the maximum amount of Unemployment Insurance (UI) benefits, including training extension (TE) benefits, which may be charged to their UI reserve accounts when a former employee is approved for the California Training Benefits (CTB) Program.

The DE 1545TE provides employers with the opportunity to provide information that may affect the former employee's eligibility for CTB and/or correct errors in the former employee's identity and/or wages.

**When mailed:** The DE 1545TE is mailed to all base period employers when a former employee is approved for the CTB program, whether or not the former employee is eligible for or has received any TE benefits. Approval for the CTB program is based on an EDD eligibility decision or a decision by the California Unemployment insurance Appeals Board.

**When due:** An employer response providing information that could affect the claimant's **eligibility** must be received within **15** calendar days of the postmark date of the DE 1545TE.

An employer response providing only wage correction information must be received within **20** calendar days of the postmark date of the DE 1545TE.

**Refer to:** *California Employer's Guide* (DE 44) on EDD's Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).  
*Managing Unemployment Insurance Costs* (DE 4527) on EDD's Web site at [www.edd.ca.gov/uirep/de4527.pdf](http://www.edd.ca.gov/uirep/de4527.pdf)

For additional information contact the Unemployment Insurance Call Center at  
 English (800) 300-5616 Mandarin (866) 303-0706  
 Spanish (800) 326-8937 Vietnamese (800) 547-2058  
 Cantonese (800) 547-3506 TTY (nonverbal) (800) 815-9387

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>Carefully review each notice sent to you and respond in a timely manner to any items for which you have questions.</li> <li>Provide specific facts that you believe affect the former employee's entitlement to UI benefits.</li> <li>Make your response as complete as possible. These facts will be used in reevaluating the claimant's eligibility for UI benefits under the CTB program.</li> </ul>	<ul style="list-style-type: none"> <li>Providing the incorrect employer account number and/or incorrect social security number for your former employee who filed the UI claim.</li> <li>Responding to the DE 1545TE if you have no information that might affect the employee's eligibility for the CTB Program.</li> </ul>

**FREQUENTLY ASKED QUESTIONS**

- Q. Where should I send my response to the DE 1545TE?  
 A. Send your response to the EDD address provided at the top of the DE 1545TE.
- Q. What do I do if I obtain eligibility information in the future?  
 A. If you become aware of any potential eligibility issues at any time during the period that UI benefits are being paid to an individual, you should contact EDD with the information as soon as possible, but no more than 10 days from the date in which you obtain the information.
- Q. What if I previously received a favorable ruling and my reserve account is not subject to changes?  
 A. Your response to the DE 1545TE is optional because your UI reserve account will not be charged for the potential CTB liability indicated on the form.

**NOTICE OF POTENTIAL INCREASED LIABILITY FOR TRAINING EXTENSION BENEFITS  
(DE 1545TE) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**DE 1545TE**

**NOTICE OF POTENTIAL INCREASED LIABILITY FOR TRAINING EXTENSION BENEFITS**

\*PROTEST MUST BE POSTMARKED BY 10-14-06



YOUR ACCOUNT NO. BR. NO.  
00

PREDECESSOR ACCOUNT NO.

CLAIM DATE 04-02-06

This notice is to advise you that the claimant named below has been approved, under California Unemployment Insurance Code (CUIC), Section \_\_\_\_\_, for the California Training Benefits (CTB) program. This may affect the maximum Unemployment Insurance (UI) benefits charged to your reserve account.

Section 1271 of the CUIC provides that individuals eligible for CTB may qualify for a Training Extension (TE) claim. Eligible individuals may receive a Maximum Benefit Award (MBA) of 52 times their Weekly Benefit Amount (WBA), which includes their regular claim for UI benefits. If the claimant named below receives TE benefits, your maximum liability on this claim may increase, unless a favorable ruling was previously issued.

CLAIMANT'S NAME

SOCIAL SECURITY NUMBER (SSN)

NAME WAGES REPORTED UNDER

OTHER SSN

WAGES YOU REPORTED BY QUARTER USED TO ESTABLISH THIS CLAIM

03-31-05	06-30-05	09-30-05	12-31-05	TOTAL WAGES REPORTED BY YOU
\$ 5126.41	\$ 4181.77	\$ 8194.00	\$ 5808.76	\$ 23,310.94

Total wages reported by you and all other employers to establish this claim \$ 23,310.94

The percentage of benefits chargeable to your reserve account is 100.000 %

The claimant's WBA is \$316 to a potential MBA of \$ 8216

The claimant's WBA of the TE claim is \$316 to a potential MBA of \$ 8216

Total potential liability for this claim is \$ 16432

\*If you disagree that the claimant should be eligible for the CTB program, you must provide information to the Department to show why the claimant should not be eligible. Please sign and **return this form to the address above** with your detailed information. Include the claimant's SSN on each document that you submit.

PRINT FULL NAME \_\_\_\_\_ DATE \_\_\_\_\_

SIGNATURE/TITLE \_\_\_\_\_ TELEPHONE NUMBER (\_\_\_\_) \_\_\_\_\_

-SEE THE REVERSE SIDE OF THIS FORM FOR CTB ELIGIBILITY CRITERIA AND FREQUENTLY ASKED QUESTIONS-

**NOTICE OF POTENTIAL INCREASED LIABILITY FOR TRAINING EXTENSION BENEFITS  
(DE 1545TE) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**

**FREQUENTLY ASKED QUESTIONS ABOUT CALIFORNIA TRAINING BENEFITS (CTB)**

1. Q. What is the California Training Benefits (CTB) Program?
  - A. The CTB program allows claimants who lack competitive job skills to receive Unemployment Insurance (UI) benefits while attending approved training. Under the CTB program, the traditional role of UI changes from that of temporary financial support while the claimant looks for work, to one of assisting the claimant with retraining in a demand occupation likely to lead to full employment.
2. Q. How does an individual qualify for the CTB program?
  - A. The claimant must be eligible to receive UI benefits and apply for CTB approval after securing training. There are two types of CTB approved training: (1) training with automatic Director approval or (2) training with other than automatic Director approval.

Automatic Director Approval Under Section 1269 (a) or (b) or (c) of the Unemployment Insurance Code  
The claimant meets the criteria if the training is authorized by either a Workforce Investment Act provider, Employment and Training Panel provider, county agency of California Work Opportunity and Responsibility to Kids, or under the Trade Act of 1974.

Other Than Automatic Director Approval Under Section 1269(d) of the Unemployment Insurance Code  
The claimant on his or her own behalf secures the course of instruction and the claimant meets all of the following criteria:

- The claimant is unemployed for four or more continuous weeks, or meets waiver criteria.
  - There is a lack of demand for the claimant's current skills and experience in his or her current labor market.
  - The training program relates to an occupation or skills for which there are, or are expected to be in the immediate future, reasonable employment opportunities in California's labor market in the area in which the claimant intends to seek work.
  - There is no substantial surplus of workers with these skills in this occupation in the area the claimant will seek work.
  - If the claimant is a journey level union member, the training program is specifically job-related.
  - The training program is completed within one year.
  - The training program is full-time (20 hours or 12 units) and not primarily intended to meet the requirements of any degree from college, community college, or university.
  - The claimant is expected to complete the training program successfully.
  - The claimant did not participate in an approved training program within three years of the effective date of the current training.
3. Q. Why does the notice(s) of wages used for UI claim (DE 1545, DE 1545A, DE 1545R, or DE 1545TR) show an amount(s) different than the amount(s) shown on this notice (DE 1545TE)?
    - A. The DE 1545TE shows potential charges to your reserve account because the claimant is approved for CTB and may receive training extension benefits. It includes the potential charges for the training extension and for the initial claim. The DE 1545, DE 1545A, DE 1545R or DE 1545TR shows potential charges only for the initial claim.
  4. Q. What is a CTB Training Extension (TE)?
    - A. The CTB Training Extension is an extension of the UI claim. The TE benefits are charged to the employer's reserve account in the same manner as regular UI benefits (UI Code Section 1271.5 (b)).

The purpose of the CTB Training Extension is to provide eligible CTB claimants with additional benefits while in approved training. The extension provides benefits up to a maximum of 52 times the claimant's weekly benefit amount, which includes the claimant's regular claim for UI benefits.

If you have questions regarding CTB eligibility call: 1-800-300-5616  
If you have questions regarding subject wages call: (916) 464-2325  
Hearing and/or speech impaired individuals, contact the California Relay Service  
TDD Users: 1-800-735-2929

Visit EDD's Web site for general information: [www.cdd.ca.gov](http://www.cdd.ca.gov)

CU-TB403T



**NOTICE OF UNEMPLOYMENT INSURANCE CLAIM FILED (DE 1101C/Z)**

**Purpose:** To notify the last employer when a former employee files a new Unemployment Insurance (UI) claim or reopens an existing claim. The form includes the claimant’s statement about why he or she is no longer working.

**When mailed:** A DE 1101C/Z is mailed immediately after a former employee files a claim for UI benefits.

**When due:** A response must be received by EDD within 10 calendar days of the mailing date printed on the form if the claimant is unemployed for any reason other than lack of work. The law requires an employer to submit any facts in his or her possession that may affect a claimant’s eligibility for benefits.

**Refer to:** *California Employer’s Guide* (DE 44) on EDD’s Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).  
*Managing Unemployment Insurance Costs* (DE 4527) on EDD’s Web site at [www.edd.ca.gov/uirep/de4527.pdf](http://www.edd.ca.gov/uirep/de4527.pdf)

For additional information contact the Unemployment Insurance Call Center at:

- English (800) 300-5616
- Spanish (800) 326-8937
- Cantonese (800) 547-3506
- Mandarin (866) 303-0706
- Vietnamese (800) 547-2058
- TTY (nonverbal) (800) 815-9387

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• It is important to respond timely to preserve your appeal rights and protect your reserve account. If your response is untimely include an explanation for the delay.</li> <li>• It is important to respond in writing, providing any facts that might affect the claimant’s eligibility for UI benefits.</li> <li>• Make your responses as complete as possible, as these facts will be used in determining the claimant’s eligibility for UI benefits.</li> </ul>	<ul style="list-style-type: none"> <li>• When responding to this notice, always include your correct employer account number and the social security number for the employee who filed the UI claim.</li> <li>• Do not respond if <b>all</b> of the following apply:               <ul style="list-style-type: none"> <li>- The employee has been laid off for lack of work.</li> <li>- You have no knowledge of information which might affect the employee’s eligibility for UI benefits.</li> <li>- The employee’s name and social security number are correct.</li> </ul> </li> </ul>

**FREQUENTLY ASKED QUESTIONS**

Q. Where should I send my response to the DE 1101C/Z?

A. Send your response to the return address shown on the form.

Q. What do I do if I obtain eligibility information in the future?

A. Submit facts which may affect the claimant’s eligibility within 10 calendar days from the date you obtained the information.

**NOTICE OF UNEMPLOYMENT INSURANCE CLAIM FILED (DE 1101C/Z) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



THIS NOTICE WAS MAILED TO THE EMPLOYER/ADDRESS LISTED BELOW ON:

ABC Company  
1234 Main Street  
Anytown, CA 12346

New Claim:

Additional Claim:

Telephone: (800) 300-5616

**IMPORTANT: NOTICE OF UNEMPLOYMENT INSURANCE CLAIM FILED**

This is a notice that a claim for unemployment insurance benefits has been filed. Forward it immediately to persons within your organization who are responsible for handling claims. **The time limit for replying is 10 days from the mail date shown above. Failure to respond may result in an increased Employment Tax Rate.**

The claimant provided us with the following information and listed you as his/her last employer:

Claimant's Name	Social Security Number	Effective Date of Claim:	02-05-06
Ima Claimant	999-99-9999	Last Date Worked:	01-28-06

Reason for Separation:

I was fired because I broke a company rule.

**I. EXPLANATION AND INSTRUCTIONS FOR EMPLOYERS**

You have received this form because the individual shown above has filed a claim for unemployment insurance benefits and has listed you as his/her most recent employer prior to filing this claim. **No reply is required if the claimant was laid off due to lack of work and no other eligibility issue has been identified.** For detailed information on employer responsibilities in the unemployment insurance program, our DE 44, California Employer's Guide, is available upon request.

**II. REPORTING FACTS - Respond in writing by completing Sections A, B, C on the reverse of this form.**

The law requires an employer to submit any facts in his/her possession which may affect a claimant's eligibility for benefits. Furnish information if this claimant:

- Voluntarily quit
- Was discharged or fired for reasons other than lack of work.
- Left work because of a trade dispute.
- Is receiving a pension based on his/her prior work.
- Is working on a full-time basis, or has earnings payable over \$25.99, covering any time on or after the effective date of this claim as shown on the reverse side of this form.
- Is not able to work, available for, or seeking work.
- Has refused employment.
- Is not legally entitled to work in the U.S.
- Performed services as a sports or athletic participant and has reasonable assurance of performing such services in the next season.
- Made false statements or withheld material information in filing for benefits.
- If you are a school employer, also furnish information if the claimant has a contract for or reasonable assurance of returning to work.

**Important:** Make your response as complete as possible; these facts will be used in determining the claimant's eligibility.

A Department representative may contact you for further eligibility information. If a representative is unable to reach you, he/she may leave a message for you to return the telephone call. If after 48 hours no response has been received, the Department is required to make an eligibility decision based on available information.

**III. TIME LIMITS FOR REPLYING**

Submit facts in writing to the field office shown at the top of this form within 10 days of the mail date shown above. If your mailing is late, explain your reasons for delay as the time limit may be extended only for good cause. You may reply on this form in the space provided in Section IV, on additional sheets as needed, or by separate letter. **Always include your State Employer Account Number and include the claimant's Social Security Number as it appears on the claim and in your payroll records.**

If you submit facts in a timely manner, a determination will be issued concerning the claimant's eligibility. In addition, if facts are submitted regarding a quit or discharge, a ruling will be issued advising an employer with a reserve account as to whether his/her account will be subject to changes resulting from benefits paid. To obtain a ruling on any prior quit or discharge involving this claimant, you must furnish facts within 10 days of the mail date shown above.

ADDITIONAL INFORMATION ON EMPLOYER RESPONSIBILITIES IS SHOWN ON THE REVERSE  
Mail your response to the EDD office shown in the above upper left-hand corner.

(OVER)

**NOTICE OF UNEMPLOYMENT INSURANCE CLAIM FILED (DE 1101C/Z) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**

**IV. REPORTING ELIGIBILITY INFORMATION: Do not return this form unless Sections A or B are completed. It is necessary to complete Section C for all responses.**

**A. REPORTING FACTS:**

The employee was fired for breaking a company rule on 01-28-06.

Claimant Social Security Number 9 9 9 - 9 9 - 9 9 9 9 Date Last Worked was: 0 1 - 2 8 - 0 6  
(from your payroll records) (Month Day Year)

**B. OTHER COMPENSATION:**

Complete the following if you paid or will pay any compensation, aside from regular salary, covering any time on or after the effective date of this claim. No entry is required if the claimant has been separated from your employ for any indefinite period and has or will receive only vacation pay.

Amount \$ \_\_\_\_\_ Type of Payment \_\_\_\_\_ for period from \_\_\_\_\_ through \_\_\_\_\_

**C. EMPLOYER CERTIFICATION: THE ABOVE STATEMENTS WERE TAKEN FROM BUSINESS RECORDS OR ARE BASED ON KNOWLEDGE OF THE UNDERSIGNED.**

**PRINT name of person to contact for further information:**

Name of contact: Iman Employer Telephone No. (1 2 3) 4 5 6 - 7 8 9 0 Ext. \_\_\_\_\_

Employer: ABC Company Date: 02-10-06

STATE EMPLOYER ACCOUNT NO.: 1 2 3 - 4 5 6 7

Signed By: Iman Employer

**V. ELIGIBILITY DETERMINATION**

**It may be necessary to contact you by telephone or letter for eligibility information if an issue is identified by the field office. Regardless of whether such contact is made however, unless you respond to the notice by mail as described in this notice, you will not be entitled to a written notice of the Department's decision.**

**IMPORTANT:**

- If, in the future, you obtain facts which may affect the claimant's eligibility, you should submit such facts in writing within **10 days** of the date you acquire the information.
- Section 1142 of the UI Code provides for the assessment of cash penalties against an employer who willfully makes a false statement or wilfully fails to report a material fact regarding the termination of a claimant's employment.
- Section 2101 of the UI Code provides that it is a misdemeanor to willfully make a false statement or knowingly fail to disclose a material fact to obtain, increase, reduce, or defeat any payment of benefits.

**PLEASE MAIL YOUR RESPONSE TO THE EDD OFFICE AND ADDRESS SHOWN IN THE UPPER LEFT-HAND CORNER ON THE REVERSE SIDE OF THIS FORM.**

TTY (non-voice) (800) 815-9387

**NOTICE OF WAGES USED FOR UNEMPLOYMENT INSURANCE (UI) CLAIM (DE 1545)**

**Purpose:** To notify base-period employers of the filing of a UI claim, the amount of the award potentially available to the claimant, and the percentage of benefits potentially chargeable to the employer’s reserve account.

The base-period employer uses the DE 1545 to: (1) verify the employment of the claimant; (2) submit information that might affect the claimant’s eligibility; (3) request a ruling; and (4) correct errors in the claimant’s identity and/or wages.

**When mailed:** One of the notices listed below is mailed to all base-period employers after a claimant receives the first UI payment. Enclosed with each notice is an *Explanations and Instructions for Notice of Wages Used for Unemployment Insurance (UI) Claim (DE 1545 – DE 1545T) (DE 1545I)*.

- *Notice of Wages Used for UI Claim (DE 1545)*. Wages used to establish the claim were earned in California.
- *Notice of Wages Used for Unemployment Insurance (UI) Combined Wage Claim (DE 1545T)*. Wages used to establish the UI claim were earned in California and another state(s).
- *Notice of Wages Used for Unemployment Insurance (UI) Claim (DE 1545R)*. The form is sent to a reimbursable employer and uses wages earned in California to establish the UI claim.
- *Notice of Wages Used for Unemployment Insurance (UI) Combined Wage Claim (DE 1545TR)*. The form is sent to a reimbursable employer and uses wages earned in California and another state(s) to establish the UI claim.
- *Amended Notice of Wages Used for Unemployment Insurance (UI) Claim (DE 1545A)*. The form is mailed to all base-period employers when an adjustment has been made to the wages used to establish a UI claim.

**When due:** An employer response providing **separation** or **eligibility** information must be postmarked within **15** calendar days of the mailing date of the notice.

An employer response providing **wage** information must be postmarked within **20** calendar days of the mailing date of the notice.

**Refer to:** *California Employer’s Guide (DE 44)* on EDD’s Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).  
*Managing Unemployment Insurance Costs (DE 4527)* on EDD’s Web site at [www.edd.ca.gov/uirep/de4527.pdf](http://www.edd.ca.gov/uirep/de4527.pdf)

For additional information contact:  
 Insurance Accounting Division, Employer Assistance at (916) 464-2325  
 Unemployment Insurance Call Center at  
 English (800) 300-5616 Mandarin (866) 303-0706  
 Spanish (800) 326-8937 Vietnamese (800) 547-2058  
 Cantonese (800) 547-3506 TTY (nonverbal) (800) 815-9387

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Review the explanation and instruction sheet enclosed with each notice.</li> <li>• If, in the future, you obtain facts which may affect the claimant’s eligibility, submit such facts within 10 calendar days from the date you obtained the new information.</li> </ul>	<ul style="list-style-type: none"> <li>• Using an incorrect EDD employer account number.</li> <li>• Using an incorrect social security number for the employee who filed the UI claim.</li> </ul>

**FREQUENTLY ASKED QUESTION**

- Q. What should I do if my response to this form is late?  
 A. If there is a delay in submitting a response, include an explanation for the delay in your response.

**NOTICE OF WAGES USED FOR UNEMPLOYMENT INSURANCE (UI) CLAIM (DE 1545)**  
**(Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**DE 1545**

**NOTICE OF WAGES USED FOR UNEMPLOYMENT INSURANCE (UI) CLAIM**

**\*TO PROTECT YOUR RESERVE ACCOUNT, A REQUEST FOR RULING MUST BE POSTMARKED BY**

XYZ Company  
 1234 Main Street  
 Anytown, CA 12345

YOUR ACCOUNT NO. 123-4567  
 BR. NO. 00  
 PREDECESSOR ACCOUNT NO.

CLAIM DATE  
 03-05-06

**\*IF INFORMATION ABOUT WAGES IS CORRECT AND YOU DO NOT WISH TO REQUEST A RULING, NO FURTHER ACTION IS NECESSARY. THIS FORM IS FOR YOUR RECORDS.**

THE PERSON NAMED BELOW HAS RECEIVED UI BENEFITS BASED IN TOTAL OR IN PART ON WAGES YOU REPORTED.

CLAIMANT'S NAME      NAME WAGES REPORTED UNDER      SOCIAL SECURITY NUMBER      OTHER SOCIAL SECURITY NUMBER

WAGES YOU REPORTED BY QUARTER USED TO ESTABLISH THIS CLAIM

12-31-05	03-31-06	06-30-06	09-30-06	TOTAL WAGES REPORTED BY YOU
.00	.00	.00	500.00	

TOTAL WAGES REPORTED BY YOU AND ALL OTHER EMPLOYERS TO ESTABLISH THIS CLAIM ..... 6500.00  
 THE PERCENTAGE OF BENEFITS CHARGEABLE TO YOUR RESERVE ACCOUNT IS ..... 7.6923 %  
 THE CLAIMANT'S WEEKLY BENEFIT AMOUNT IS 77 TO A MAXIMUM BENEFIT AMOUNT OF ..... 2005

**RULINGS:** To request a ruling, supply the information below and mail to the address in the upper left corner.

1. Give date(s) of separation(s) and rehire(s) (if any) during quarters used to establish this claim.  
 Separation(s) Date(s) 03-03-06 Rehire(s) Date(s) \_\_\_\_\_

2. Did the claimant notify you that he/she quit? Yes  No

3. Give complete details about separation The employee terminated for absenteeism on  
03-03-06

The above statements were taken from business records or are based on knowledge of the undersigned.

PRINT NAME Iman Employer DATE 03-24-06

SIGNATURE Iman Employer PHONE NUMBER ( 123 ) 555-7890

**REQUEST FOR EMPLOYEE DATA (DE 6363Z)**

**Purpose:** Issued to clarify information provided by the employer on the *Benefit Audit* form (DE 1296B) and to request additional information. The employer should provide detailed wage information (**when earned not when paid**) related to the specific weeks identified on the form. The DE 6363Z can help identify and recover benefit overpayments, allowing EDD to reverse improper charges to the employer’s reserve account. **NOTE:** Various versions of the DE 6363 form sample may be issued that request similar information.

**When mailed:** After initial Department review of the DE 1296B information or after response is received from the claimants disputing the original DE 1296B information.

**When due:** An employer must response within **10** working days of receiving the DE 6363Z.

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"><li>• If you are unable to respond within 10 working days of receipt, you must call and obtain approval for an extension. It is a violation of the California Unemployment Insurance Code to willfully neglect to provide this information.</li><li>• If you have any questions or need assistance in completing the DE 6363Z, please call the Benefit Overpayment Section at (916) 464-2350.</li></ul>	<ul style="list-style-type: none"><li>• Not comparing the social security number and the name shown on the DE 6363Z to your records.</li><li>• Reporting wages when the claimant was <b>paid</b>, not when the wages were <b>earned</b>.</li><li>• Returning an incomplete DE 6363Z.</li><li>• Failing to circle the Earnings Type.</li></ul>

**REQUEST FOR EMPLOYEE DATA (DE 6363Z) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



**REQUEST FOR EMPLOYEE DATA**

**Employee: John Deer**

ABC Company  
P.O Box 1234  
Anywhere, CA 12345-6789

Mail Date: 9-06-05  
SSA No. 123-45-6789  
Case No.: 2050012234

Department Representative:  
Tom D.  
Telephone: (916) 464-2350  
Fax: (916) 464-2550

WE HAVE RECEIVED INFORMATION ON A BENEFIT AUDIT THAT INDICATES THIS EMPLOYEE MAY HAVE BEEN PAID UNEMPLOYMENT INSURANCE BENEFITS IN ERROR. WE NEED YOUR HELP TO DETERMINE IF AN OVERPAYMENT EXISTS.

PLEASE COMPLETE AND RETURN THIS FORM TO THE ABOVE ADDRESS WITHIN 10 WORKING DAYS. WHILE WE REGRET ANY INCOVENIENCE THIS MAY CAUSE YOU, THIS ACTION IS TAKEN TO DETECT FRAUD AND TO PROTECT CALIFORNIA RESERVE OR REIMBURSABLE EMPLOYER ACCOUNTS. IF YOU NEED ASSISTANCE IN COMPLETING THIS FORM, YOU MAY CALL THIS OFFICE AND ASK TO SPEAK TO THE DEPARTMENT REPRESENTATIVE IDENTIFIED ABOVE.

FIRST DAY WORKED: 3-09-05 LAST DAY WORKED: Still Working  
REHIRE/RECALL DATE: \_\_\_\_\_ RETURN TO WORK DATE: \_\_\_\_\_

CHECK HOW EARNED: WEEKLY X BIWEEKLY \_\_\_\_\_ SEMIMONTHLY \_\_\_\_\_ MONTHLY \_\_\_\_\_  
RATE EARNED: HOURLY AT \$ 10.00 PER HOUR OR SALARY OF \_\_\_\_\_ PER \_\_\_\_\_

TYPE OF EARNINGS: RE=REGULAR (INCLUDING OVERTIME) V=VACATION  
H=HOLIDAY PAY R=RESIDUALS S=SEVERENCE PACKAGE  
C=COMMISSIONS P=PIECE WORK O=OTHER Bonus for Meeting Production Goals

WEEK BEGINS	CIRCLE DAYS WORKED	WEEK ENDS	TOTAL HOURS	GROSS EARNINGS	CIRCLE TYPE OF EARNINGS BELOW
<u>3-06-05</u>	S M <u>(T)</u> W <u>(C)</u> F S	<u>3-12-05</u>	<u>24.0</u>	<u>240.00</u>	<u>(RE)</u> V H R S C P O
<u>3-13-05</u>	S M <u>(T)</u> W <u>(C)</u> F S	<u>3-19-05</u>	<u>32.0</u>	<u>320.00</u>	<u>(RE)</u> V H R S C P O
<u>3-20-05</u>	S M <u>(T)</u> W <u>(C)</u> F S	<u>3-26-05</u>	<u>30.0</u>	<u>300.00</u>	<u>(RE)</u> V H R S C P O
<u>3-27-05</u>	S M <u>(T)</u> W <u>(C)</u> F S	<u>4-02-05</u>	<u>18.0</u>	<u>180.00</u>	<u>(RE)</u> V H R S C P O
<u>4-03-05</u>	S M <u>(T)</u> W <u>(C)</u> F S	<u>4-09-05</u>	<u>20.0/2.0</u>	<u>200.00/20.00</u>	<u>(RE)</u> V <u>(H)</u> R S C P O
<u>4-10-05</u>	S M <u>(T)</u> W <u>(C)</u> F S	<u>4-16-05</u>	<u>24.0</u>	<u>240.00/25.00</u>	<u>(RE)</u> V <u>(H)</u> R S C P O

**REQUEST FOR EMPLOYEE DATA (DE 6363Z) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**

**REQUEST FOR EMPLOYEE DATA (DE 6363Z) (Continued)**

**THIS INFORMATION COULD BE THE BASIS FOR ADMINISTRATIVE PENALTIES AGAINST A CLAIMANT AND ACCURACY IS EXTREMELY IMPORTANT.**

**I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.**

COMPLETED BY: Jill Toms TITLE: Admin. Assist.

DATE: 9-09-05 TELEPHONE: (916) 123-4567

FAX NUMBER: (916) 123-4566

PERSON TO CONTACT IF OTHER THAN ABOVE:

NAME: Rob Jones TITLE: Plant Manager

TELEPHONE: (916) 123-4565

**IF YOU ARE HEARING OR SPEECH IMPAIRED, CONTACT THE CALIFORNIA RELAY SERVICE.  
TDD USER: 1-800-735-2929. VOICE USER: 1-800-735-2922.**





**DISABILITY  
INSURANCE  
FORMS**

**NOTICE TO EMPLOYER OF STATE DISABILITY CLAIM FILED (DE 2503)**

**Purpose:** To give the employer the opportunity to verify the information provided by the claimant.

**When mailed:** The DE 2503 is mailed to each employer listed by the claimant each time a claim for State Disability Insurance benefits is filed.

- When due:**
- **Immediately**, if the employee shown is **not** your employee.
  - Within two working days after the receipt if your answer to any question is **“yes,”** and/or if you have noted any other information that may affect the claimant’s eligibility for State Disability Insurance benefits.

**Refer to:** *California Employer’s Guide* (DE 44) on EDD’s Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

**Contact:** Disability Insurance Customer Service at (800) 480-3287.

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• If the employee is <b>not</b> your employee, check only the first box and return the form <b>immediately</b>.</li> <li>• If the employee <b>is</b> your employee, answer all questions.</li> <li>• If your answer to any question is <b>“yes,”</b> or if you have included any other information that may affect the claimant’s eligibility for disability insurance benefits, return the form within two working days after receipt.</li> <li>• Sign and date the form.</li> <li>• Provide a telephone number.</li> <li>• If your answer to all questions is <b>“no,”</b> do not return the form.</li> </ul>	<ul style="list-style-type: none"> <li>• Incomplete answers.</li> <li>• Returning the form late.</li> <li>• Not providing a telephone number.</li> </ul>

**NOTICE TO EMPLOYER OF STATE DISABILITY CLAIM FILED (DE 2503) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**



(800) 480-3287

RETURN TO ----->

If employer name and/or address differs from that shown at left, please correct here:

\_\_\_\_\_  
\_\_\_\_\_

**NOTICE TO EMPLOYER OF STATE DISABILITY CLAIM FILED**

Information is required to determine the employee's eligibility for State Disability Insurance benefits, a worker-financed program.

If the employee shown below is NOT your employee, please check this box and return this form IMMEDIATELY.....

EMPLOYEE'S NAME	BADGE NO.	SSN	REPORTED LAST DAY AT WORK	CLAIM EFFECTIVE DATE	ECN	MAILING DATE
Doe, John	12345	000-99-0000	01/12/06	01/17/06	N/A	03/31/06

Section 2707.1 of the California Unemployment Insurance Code requires that you complete and return this form within two working days if your answer to any of the questions is "YES."

- Do your records show a different last day at work than shown above?.....  Yes  No  
If YES, provide correct last day at work: 1-11-06
- Did the employee work less than a normal scheduled work day on his/her last day at work?.....  Yes  No  
If YES, # hours worked \_\_\_\_\_ at \$ \_\_\_\_\_ per hour.
- Has the employee returned to work?.....  Yes  No  
If YES, date returned to work: \_\_\_\_\_  full-time  part-time
- Did the employee stop work for any reason other than illness, injury, or pregnancy?.....  Yes  No  
If YES, state reason: \_\_\_\_\_
- Has the employee received or will the employee receive wages (excluding vacation pay) in the form of paid sick leave, personal time off, or other type of payment while disabled? (If the employee's wages will be reduced by the amount of State Disability Insurance paid, please answer "NO.").....  Yes  No  
If YES: a. Wages/sick leave: From \_\_\_\_\_ to \_\_\_\_\_ . Amount \$ \_\_\_\_\_  
b. What was the employee's regular weekly rate of pay or earnings prior to disability (excluding overtime)? \$ \_\_\_\_\_
- At the time the employee's disability began, did you have a state-approved voluntary plan for disability insurance benefits instead of the state plan?.....  Yes  No  
If YES: a. Enter the plan number: 99- \_\_\_\_\_  
b. If the employee is not covered, give reason: \_\_\_\_\_
- Has the employee reported a work-incurred injury or occupational illness?.....  Yes  No  
If YES: a. Enter the name, address, and phone number of your workers' compensation carrier: \_\_\_\_\_  
b. Enter employee's "date of injury": \_\_\_\_\_

8. Completed by (Sign and Print Name): Susan Jones      Date: 4-3-06      Phone Number: (916) 999-9999

Do not return this form if answers to all of the above questions are "NO."

**NOTICE OF PAID FAMILY LEAVE (PFL) CLAIM FILED (DE 2503F)**

**Purpose:** To give the employer the opportunity to verify the information provided by the claimant.

**When mailed:** The DE 2503F is mailed to each employer listed by the claimant each time a claim for PFL benefits is filed.

- When due:**
- **Immediately**, if the employee shown is **not** your employee.
  - Within two working days after the receipt if the person named on the form is still your employee, if your answer to any question is “**yes**,” and/or if you have noted any other information that may affect the claimant’s eligibility for PFL benefits.

**Refer to:** *California Employer’s Guide* (DE 44) on EDD’s Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

**Contact:** Paid Family Leave Customer Service at 1-877-BE-THERE (1-877-238-4373).

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print clearly in black ink.</li> <li>• If the employee is <b>not</b> your employee, check only box #1 and return the form <b>immediately</b>.</li> <li>• If the employee <b>is</b> your employee, answer all questions.</li> <li>• If your answer to any question is “<b>yes</b>,” or if you have included any other information that may affect the claimant’s eligibility for PFL benefits, return the form within two working days after receipt.</li> <li>• Sign and date the form.</li> <li>• Provide a telephone number.</li> </ul>	<ul style="list-style-type: none"> <li>• Incomplete answers.</li> <li>• Returning the form late.</li> <li>• Not providing a telephone number.</li> </ul>





**LABOR  
MARKET  
INFORMATION  
FORMS**



**INDUSTRY VERIFICATION FORM (BLS 3023 NCA)**

**Purpose:** To request additional industry information that was not available when the employer originally registered with the Department.

**When mailed:** Employers who have not been assigned an industry code will receive a form.

**When due:** Within 14 days of receiving the form.

**Refer to:** *California Employer's Guide* (DE 44) on EDD's Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

Additional information:

- EDD's Web site at [www.labormarketinfo.edd.ca.gov](http://www.labormarketinfo.edd.ca.gov)
- Labor Market Information at (800) 562-3366

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print legibly.</li> <li>• Provide a contact and telephone number.</li> <li>• Provide changes directly on the form.</li> <li>• Use actual addresses as worksite or business locations.</li> <li>• Describe the characteristics of the business by listing the most important activities, goods, products, or services.</li> <li>• Complete all items on the form.</li> </ul>	<ul style="list-style-type: none"> <li>• Leaving the form incomplete.</li> <li>• Using a post office box as the physical worksite location.</li> </ul>

**FREQUENTLY ASKED QUESTIONS**

Q. Why is my company assigned a North American Industry Classification System (NAICS) code?

A. The NAICS Code makes it possible to determine current employment and/or wage trends and economic forecasts by industry. They also help to determine statistically how industries are growing or shrinking, and how occupations within industries are emerging or declining.

Q. Who do I contact for more information?

A. If you have questions, contact our Labor Market Information Division via e-mail at [Imid.epgstaff@edd.ca.gov](mailto:Imid.epgstaff@edd.ca.gov). Do not include your employer account number or employee wage information because electronic mail will not adequately protect the confidentiality of your information. If you have a need to send confidential data, fax your question(s) to (916) 262-2350 or call our toll-free number (800) 562-3366.

**INDUSTRY VERIFICATION FORM (BLS 3023 NCA) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**

Industry Verification Form, BLS3023 NCA  
Form Approved, O.M.B. No. 1220-0032



In cooperation with the U.S. Department of Labor

**1** This report is mandatory under Section 320.5 of the California Unemployment Code and Section 320-1 Title 22 of the California Code of Regulations, and is authorized by law, 29 U.S.C.2. Your cooperation is needed to make the results of this survey complete, accurate, and timely.

**2** The questions on this form concern the work location(s) using Unemployment Insurance account number 2345678

IN CALIFORNIA

Health Company  
1234 Folk Street  
Riverside, CA 92506

**3** We need the name and direct mailing address for the business using this Unemployment Insurance account, regardless of who prepares this form. This information does not affect mailings for tax purposes. Are the name and mailing address shown in Item 2 correct for the business using this Unemployment Insurance account?

- YES       NO... Please print corrections or additions to the right of the printed address in Item 2.  
 COMPANY PERMANENTLY OUT OF BUSINESS OR MOVED OUT OF  
Enter date closed or moved: \_\_\_\_\_ **SKIP to Item 9 on the back of this form**

**4** In addition to your mailing address, please tell us where your business is physically located (street and number). The physical location address is the place where you conduct your business and receive deliveries, so it cannot be a Post Office Box or a rural route number.

1234 Folk Street  
Riverside, CA 92506

**5** Is the following information correct for the address in Item 4?

- YES ...Continue with Item 6  
 NO .....Please print corrections in this space and then continue with Item 6

**6** Does Unemployment Insurance account belong only to a private household (not a business) that employs household workers such as a maid, nanny, gardener, cook, or chauffeur?

- YES....SKIP to Item 11 on the back of this page (814110, Aux 5)  
 NO.....Continue with Item 7

**7** Which one of these statements best describes the location using Unemployment Insurance account

- This is the only location of this business in the United States, Puerto Rico, or the Virgin Islands ... **SKIP to Item 9 on the back (5)**  
 This business has more than one U.S. location. At this location we mainly provide goods or services to the general public (that is, to individual consumers, other businesses, organizations, or institutions) ... Continue with Item 8 (5)  
 This business has more than one U.S. location. At this location we mainly support other locations of our company. For example, this is a special purpose facility such as a headquarters, warehouse, data processing center, laboratory, or repair shop ...Continue with Item 8 (5)

**8** Does the business using Unemployment Insurance account 2345678 IN CALIFORNIA

- have one physical location or more than one physical location in CALIFORNIA ? (Do not count client sites or offsite projects that will last less than a year as a separate locations.)  
 One physical location  
 More than one physical location ..Please attach a separate sheet. For each site, (1) list physical location address, (2) show number of employees, (3) answer item 9, and (4) note whether "serves general public" or "supports our company."

**PLEASE CONTINUE WITH ITEM 9 ON THE BACK OF THIS PAGE.**

OFFICE USE      FY06 2/27/06

UI      EMTL      AUX      CTY      TWN 4      OWN      MEEI      AT

SIC	AUX	NAICS	CTY	TWN						
CU-PA364										

**INDUSTRY VERIFICATION FORM (BLS 3023 NCA) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**

**9 INSTRUCTIONS:**

Describe the business using the Unemployment Insurance account number 2345678 IN CALIFORNIA

**We need detailed information** to assign the correct industry code to this business. In the space provided below, describe your business activities, goods, products, or services in this state, as though you were telling a prospective employee what you do. Then give us the approximate percentage of sales or revenues resulting from each item. See examples below. Percentages should total 100%. If you are a third party agent for the business named in Item 2, such as a payroll service or accountant, please review Items 7 and 9 with your client.

**Goods or Products:** What are they, and what do you do with them? Do you design, manufacture, sell directly to consumers, distribute to wholesalers, install, repair, or do something else with them? What are these goods or products made of?

EXAMPLE 1: *Major appliances: Sell to public 40%; Sell to retailers 30%; Repair 30%* EXAMPLE 2: *Install fiber optic cable 100%*

**Manufacturers:** What are your main products? What are your most important materials? What are the main production methods?

EXAMPLE: *Weaving cotton broadwoven fabrics 80%; Spinning cotton threads 20%*

**Services:** Describe in detail the services you provide. To whom do you provide those services? If you offer consulting, brokerage, management, or similar services, what are your major activities?

EXAMPLE 1: *Hair cutting & styling 65%; Manicures 25%; Facials 10%* EXAMPLE 2: *Long distance trucking, less than truckload 100%*

EXAMPLE 3: *Marketing consulting: Planning marketing strategy 60%, Sales forecasting 40%* EXAMPLE 4: *Cleaning private homes 100%*

**Construction or Building Trades:** Is the work mostly residential or nonresidential? Single- or multi-family? New or remodeling?

EXAMPLE: *Electrical contractor: Wiring new homes 51%; Electrical refurbishing of office buildings 49%*

List most	Sales, Exercise equipment	65 %
important	Repairs, exercise equipment	35 %
activities,		
goods,		
products,		
or services		
	PLEASE PRINT CLEARLY	100%

**10** Does this business have a website?

- YES.... Please enter the **business** website address here. www.healthco.com .....Continue with Item 11
- NO..... Continue with Item 11

**11** Please provide a contact if we have questions about this report. (Please print)

Name: John Doe, Jr. Phone: (123) 555-4567 Date: April 16, 2006

Title: Supervisor Fax: (123) 555-7890

If you are a third party agent, such as an accounting firm or payroll service, check here . **Please be sure to answer Item 9 above.**

**Please return the completed form to this address within 14 days, using the postage-paid envelope provided.**  
For questions concerning this form, contact:

California Employment Development Department  
Labor Market Information Division  
P.O. Box 826220  
Sacramento, CA 94299-9977  
(916) 262-1855 or 1-800-562-3366

**Thank you for your cooperation!**

**Purpose and Use:** The purpose of this report is to update information on your products or services. The information will be used to ensure that we assign the correct industry code to this business location, and that our records contain the correct name and address. The information collected on this form by the Bureau of Labor Statistics and the State agencies cooperating in its statistical programs will be used for statistical and Unemployment Insurance program purposes, and other purposes in accordance with law.

**Time of Completion:** Time of completion is estimated to vary from 5 to 45 minutes with an average of 10 minutes per form. This estimate includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing this information. If you have any comments regarding these estimates, or any other aspect of this survey, send them to the Bureau of Labor Statistics, Division of Administrative Statistics and Labor Turnover (NCA), Room 4840, 2 Massachusetts Avenue N.E., Washington, D.C. 20212. You are not required to respond to the collection of information unless it displays a currently valid OMB number.

**INDUSTRY VERIFICATION FORM (BLS 3023 NVS)**

**Purpose:** To verify or correct the industry, business status, geographic area, and ownership codes assigned to employers who are covered under state unemployment insurance laws.

**When mailed:** Mailed to employers on a three-year refiling cycle as part of the Annual Refiling Survey. In addition, each year, selected employers are sent the form to verify the accuracy of their industry code.

**When due:** Within 14 days of receiving the form.

**Refer to:** *California Employer's Guide* (DE 44) on EDD's Web site at [www.edd.ca.gov/taxrep/de44.pdf](http://www.edd.ca.gov/taxrep/de44.pdf).

Additional information:

- EDD's Web site at [www.labormarketinfo.edd.ca.gov](http://www.labormarketinfo.edd.ca.gov)
- Labor Market Information at (800) 562-3366

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Type or print legibly.</li> <li>• Provide changes directly on the form if there are changes to the preprinted information.</li> <li>• If the business description provided on the survey is not accurate, describe the characteristics of the business by listing the most important activities, goods, products, or services.</li> <li>• If the physical location is blank, fill out the correct address on the form.</li> <li>• Provide a new contact and phone number, if changed.</li> </ul>	<ul style="list-style-type: none"> <li>• Not completing the form.</li> <li>• Not providing the new business name and the date of ownership change if the business was sold.</li> <li>• Using your P.O. Box as the worksite location.</li> </ul>

**FREQUENTLY ASKED QUESTIONS**

Q. What is the Annual Refiling Survey?

A. The Annual Refiling Survey is conducted to ensure that all the business identity codes (industry, ownership, auxiliary, and county codes) are correctly assigned. The BLS 3023 NVS is mailed to each employer once every three years. If your business has changed location, ownership, products, and/or services, provide the correct information on the survey form when it is mailed to you and return it in the envelope provided.

Q. If I have more than one office location, how do I report multiple sites?

A. Attach additional page(s) to specify the physical location and number of employees for those locations.

Q. Who do I contact for more information?

A. If you have questions, contact our Labor Market Information Division via e-mail at [lmid.epgstaff@edd.ca.gov](mailto:lmid.epgstaff@edd.ca.gov). Do not include your employer account number or employee wage information because electronic mail will not adequately protect the confidentiality of your information. If you have a need to send confidential data, fax the information to (916) 262-2350 or call our toll-free number (800) 562-3366.

Q. Why do I need an accurate North America Industry Classification System (NAICS) code?

A. It is important to have a correct industry code for your business. The NAICS code makes it possible to determine current employment and/or wage trends and economic forecasts by industry. They also help to determine statistically how industries are growing or shrinking, and how occupations within industries are emerging or declining.

**INDUSTRY VERIFICATION FORM (BLS 3023 NVS) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**

**INDUSTRY VERIFICATION FORM (BLS 3023 NVS) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**

Industry Verification Form, BLS 3023 NVS  
Form Approved, O.M.B. No. 1220-0032



In cooperation with the U.S. Department of Labor

**1** This report is mandatory under Section 320.5 of the California Unemployment Insurance Code and Section 320-1 Title 22 of the California Code of Regulations, and is authorized by law, 29 U.S.C.2. Your cooperation is needed to make the results of this survey complete, accurate, and timely.

**2** The questions on this form concern the work location(s) using Unemployment Insurance account number 1234567

Any Sewing Company  
1234 A. Street  
Montebello, CA 90640

**3** We need the name and direct mailing address for the business using this Unemployment Insurance account, regardless of who prepares this form. This information does not affect mailings for tax purposes. Are the name and mailing address shown in Item 2 correct for the business using this Unemployment Insurance account?

YES  NO ... Please print corrections or additions to the right of the printed address in Item 2.

COMPANY PERMANENTLY OUT OF BUSINESS OR MOVED OUT OF  
Enter date closed or moved: \_\_\_\_\_ SKIP to Item 9 on the back of this form

**4** In addition to your mailing address, please tell us where your business is physically located (street and number). The physical location address is the place where you conduct your business and receive deliveries, so it cannot be a Post Office Box or a rural route number.

1234 A. Street  
Montebello, CA 90640

**5** Is the following information correct for the address in Item 4?

YES...Continue with Item 6

CALIFORNIA COUNTY: LOS ANGELES

NO... Please print corrections in this space and then continue with Item 6

**6** According to our records, the business operation under Unemployment Insurance account 1234567 in California mainly provides goods and services to the general public. Is this correct? ("The general public" includes individual consumers, other businesses, and organizations.)

(X) YES, we MAINLY provide goods and services to the general public.

( ) NO, we are part of a larger company and we MAINLY support other locations of OUR company.

**7** Does this business have a website?

YES ...Please enter your website address here. www.anysewing.com ...Continue with Item 8

NO ...Continue with Item 8

**8** Does the business using Unemployment Insurance account 1234567 IN CALIFORNIA have only one physical location in this state? (Do not count client sites or offsite projects that will last less than a year.)

YES (One physical location) ...Continue with Item 9 on the back

NO (More than one physical location) ...Please attach a separate sheet. For each site, (1) list physical location address, (2) show number of employees, and (3) answer Items 6 and 9-11. Continue with Item 9.

**PLEASE CONTINUE WITH ITEM 9 ON THE BACK OF THIS PAGE.**

OFFICE USE FY 06 2/27/06

EMPL SIC AUX NAICS CTY TWN4 OWN MEEI AT


NAICS CTY TWN AUX RC

CU-PA365 FLASH

**INDUSTRY VERIFICATION FORM (BLS 3023 NVS) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**

**9** Our records show that the *main* activity of the business using U.I. number 1234567 IN CALIFORNIA IS:  
 Manufacturing cut and sew apparel from purchased fabric (except cut and sew apparel contractors:men's and boys' cut and sew underwear, nightwear, suits, coats, shirts, trousers, work clothings, and other outerwear; women's and girls lingerie, blouses, shirts, dresses, suits, coats, and apparel jobbers of these products.)  
 Examples of products made by these establishments include, but are not limited to:  
 \* Academic caps and gowns      \* Clerical vestments      \* Team athletic uniforms  
 \* Band uniforms                      \* Costumes

DOES NOT INCLUDE Knitting apparel or knitting fabric and manufacturing apparel.

**10** While you may not do everything listed above, does the information in Item 9 accurately describe the *main* business in during the past 12 months? (If the business has been closed, sold, or moved out of this state, please answer in terms of its former activity.)  
 YES ... Please **SKIP** to Item 12  
 NO ..... Continue with Item 11

**11** We need detailed information to assign the correct industry code to this business. In the space provided below, describe your main business activities, goods, products, or services in this state, as though you were telling a prospective employee what you do. Then give us the approximate percentage of sales or revenues resulting from each item. See examples below. Percentages should total 100%. If you are a third party agent for the business named in Item 2, such as a payroll service or accountant, please review Items 9-11 with your client.

**Goods or Products:** What are they, and what do you do with them? Do you design, manufacture, sell directly to customers, distribute to wholesalers, install, repair, or do something else with them? What are these goods or products made of?  
 EXAMPLE 1: Major appliances: Sell to public 40%; Sell to retailers 30%; Repair 30%    EXAMPLE 2: Install fiber optic cable 100%

**Manufacturers:** What are your main products? What are your most important materials? What are the main production methods?  
 EXAMPLE: Weaving cotton broadwoven fabrics 80%; Spinning cotton threads 20%

**Services:** Describe in detail the services you provide. To whom do you provide those services? If you offer consulting, brokerage, management, or similar services, what are your major activities?  
 EXAMPLE 1: Hair cutting & styling 65%; Manicures 25%; Facials 10%    EXAMPLE 2: Long distance trucking, less than truckload 100%  
 EXAMPLE 3: Marketing consulting: Planning strategy 60%; Sales forecasting 40%    EXAMPLE 4: Cleaning private homes 100%

**Construction or Building Trades:** Is the work mostly residential or nonresidential? Single- or multi-family? New or remodeling?  
 EXAMPLE: Electrical contractor: Wiring new homes 51%; Electrical refurbishing of office buildings 49%

List most important activities	Design shirts, dresses, and suits: Sell to retailers	90 %
	Custom design for uniform companies	10 %
		%
		100%

PLEASE PRINT CLEARLY

**12** Please provide a contact for us if we have questions about this report. (*Please print*)  
 Name: John Doe Phone: (123) 555-4567 Date: April 19, 2006  
 Title: Manager Fax: (123) 555-7890  
 If you are a third party agent, such as an accounting firm or payroll service, check here.  **Please be sure to answer Items 9-11.**

**13** Please place your completed form in the postage paid envelope provided and return it to the address in Item 14 within 14 days.  
 Design shirs, dressed, and suits: Sell to retailers.

**14** For questions concerning this form, contact:  
 California Employment Development Department  
 Labor Market Information Division  
 P.O. Box 826220  
 Sacramento, CA 94299-9977  
 (916) 262-1885 or 1-800-562-3366

**Purpose and Use:** The purpose of this report is to update information on your products or services. The information will be used to ensure that we assign the correct North American Industry Classification System (NAICS) code to this business location, and that our records contain the correct name and address. The information collected on this form by the Bureau of Labor Statistics and the State agencies cooperating in its statistical programs will be used for statistical and Unemployment Insurance program purposes, and other purposes in accordance with law.  
**Time of Completion:** Time of completion is estimated to vary from 2 to 30 minutes with an average of 5 minutes per form. This estimate includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing this information. If you have any comments regarding these estimates, or any other aspect of this survey, send them to the Bureau of Labor Statistics, Division of Administrative Statistics and Labor Turnover (NVS), Room 4840, 2 Massachusetts Avenue N.E., Washington, D.C. 20212. You are not required to respond to the collection of information unless it displays a currently valid OMB number.

## MULTIPLE WORKSITE REPORT (BLS 3020)

**Purpose:** Employers are considered to be multiple establishment employers when they maintain a business at more than one physical location and/or conduct more than one business activity/function at the same location and their other locations have a total of ten or more employees. Multiple establishment employers are required to file the BLS 3020 on a quarterly basis and are asked to:

- Provide and verify physical locations, trade names, and worksite descriptions.
- Report monthly employment and quarterly wage data to EDD.

**When mailed:** The BLS 3020 is mailed to multiple establishment employers at the close of each quarter (March, June, September, and December).

**When due:** Within one month following the end of each quarter (April, July, October, and January).

**Refer to:** *California Employer's Guide* (DE 44).

Additional information:

- EDD's Web site at [www.labormarketinfo.edd.ca.gov](http://www.labormarketinfo.edd.ca.gov)
- Employment and Payroll Group at (916) 262-1856

Tips for Preparing Form	Common Errors to Avoid
<ul style="list-style-type: none"> <li>• Make sure the total wages reported is the same as on <i>Quarterly Wage and Withholding Report</i> (DE 6).</li> <li>• Provide new information in the comment area if there are any large changes in employment or wages, such as store closure, strikes, layoffs, bonuses, and seasonal changes.</li> <li>• Provide a contact and phone number.</li> <li>• Fill in every box even if there are zero employment and total wages.</li> <li>• Type or print legibly.</li> </ul>	<ul style="list-style-type: none"> <li>• Not counting employees who work during any part of the pay period including the 12<sup>th</sup> day of the month.</li> <li>• Not using additional pages for additional sites.</li> <li>• Not putting a total of monthly employment and quarterly wages on every page.</li> <li>• Using your P.O. Box as a worksite location.</li> </ul>

## FREQUENTLY ASKED QUESTIONS

Q. What is the BLS 3020?

A. The BLS 3020 was developed by the U.S. Bureau of Labor Statistics to gather employment data at the local level. To collect data for each local worksite, the form is mailed to multiple establishment employers so they may provide the address, the monthly employment, and the quarterly wages of each of their separate locations.

Q. Am I required to complete the BLS 3020?

A. Yes. Employers who meet the criteria to be a multiple worksite reporter must complete and return the BLS 3020. If you receive a BLS 3020, you must fill it out and return it.

Q. What criteria determines a multiple worksite reporter?


A. To become a multiple worksite reporter, an employer must conduct business in more than one location or industry and have a total of 10 or more employees in the other industries or locations.

Q. Who do I contact if I need more information?

A. If you have questions about BLS 3020 reporting, you are invited to send an e-mail to [Imid.epgstaff@edd.ca.gov](mailto:Imid.epgstaff@edd.ca.gov). When you send a question, please do not include your EDD employer account number or employee and wage information because electronic mail will not adequately protect the confidentiality of your information. If you must send confidential data, please fax your question to (916) 262-2350. You may also call our Employment and Payroll Group at (916) 262-1856.

**MULTIPLE WORKSITE REPORT (BLS 3020) (Continued)**

**FOR ILLUSTRATIVE PURPOSES ONLY**

<b>Multiple Worksite Report – BLS 3020</b>		California Employment Development Department Labor Market Information Division P.O. Box 1881 Sacramento, CA 95812-1881 Cooperation with the U.S. Department of Labor		 Page 1 of 1		
The information collected on this form by the Bureau of Labor Statistics and the State agencies cooperating in its statistical programs will be used for statistical and Unemployment Insurance program purposes, and other purposes in accordance with law.		This report is authorized by law, 29 U.S.C. 2, and is mandatory under Section 320.5 of the California Unemployment Insurance Code and Section 320-1 Title 22 of California Administrative Code. Your cooperation is needed to make the results of this survey comprehensive, accurate, and timely.		Form Approved O.M.B. No. 1220-0134  See estimate of reporting hours in Time of Completion Statement on reverse side.		
<b>SUPPLEMENT TO QUARTERLY WAGE AND WITHHOLDING REPORT (DE 6)</b> <b>A. EMPLOYER NAME AND MAILING ADDRESS</b>  ATTN: Lee Monrovia Hidalgo Corporation 1313 Davis-Dudley Freeway Ridley, CA 95123		<b>B. QUARTERLY REPORT INFORMATION</b> UI NUMBER: 123-4567 QUARTER ENDING: March 31, 2006 DUE DATE: April 30, 2006  <b>C. CONTACT PERSON</b> NAME: Garner Smyth TITLE: Payroll Manager PHONE: 916-555-1234 Ext.1234				
<b>D. WORKSITES</b>		<b>SEE INSTRUCTIONS ON REVERSE</b>				
(1) DO NOT USE	(2) NAME (division, subsidiary, etc.) STREET ADDRESS (physical location) CITY, STATE, AND ZIP CODE WORKSITE DESCRIPTION (store number, plant name, etc.)	(3) NUMBER OF EMPLOYEES During the Pay Period which includes the 12 <sup>th</sup> of the month			(4) TOTAL QUARTERLY WAGES OF WORKSITE  (Round to the nearest dollar)	
		JAN	FEB	MAR		
00001 5 50 722110 041	Archuleta's Mexican Restaurant 19999 Applegate Road Kent CA 94904  >> #A001	19	19	19	\$ 74,657.00	
00002 5 50 453310 087	Christina's Deals 86 Vats Vega Way Felt CA 95018  >> #C013	15	14	19	\$ 378,158.00	
00003 5 50 812191 113	Lower Your Sugar 1100 Tiffany Mark Avenue Zinovia CA 95699  >> Storee #001	5	8	7	\$ 18,582.00	
00004 5 50 722410 045	Cinche's Place 211 Genevieve Street Poe CA 95498  >>	12	9	8	\$ 22,221.00	
00005 5 50 541110 061	Eisenlauer, Lichnock & Singh LLP 911 Paclibar Blvd. Kristin CA 95699  >> Headquarters	18	21	17	\$ 987,897.00 COMMENTS: High wages due to bonuses.	
00006 5 50 812990 067	Donovan's Dating Services 36-D Debbie Lane Andrea CA 95611  >>	2	3	2	\$ 1,921.00 COMMENTS: Partime help only.	
00007 5 50 721191 015	Bobbie's Bed & Breakfast Inn 26 Luna Court Harmon CA 95533  >> # B1	4	5	7	\$ 25,994.00 COMMENTS: New location as of 01-01-2006.	
<b>NOTE: The totals must agree with the Quarterly Wage and Withholding Report (Form DE 6), Lines A (Employees) and M (Subject Wages).</b>		<b>TOTALS:</b>	75	79	79	15,094,430.00

INCLUDE THE TOTALS FOR ALL WORKSITES ON THE LAST PAGE ONLY  
CU-TA315d



# MULTIPLE WORKSITE REPORT (BLS 3020) (Continued)

## FOR ILLUSTRATIVE PURPOSES ONLY

### INSTRUCTIONS

**DUE DATE:** Please complete and return this form **within 15 days of the date listed** on the bottom of this page.

Follow these steps to prepare your Multiple Worksite Report. Contact us at the phone number listed in Step 5, or if you need additional information see <http://www.bls.gov/cew/cewmwr00.htm>.

1. Review the business name, contact name, and mailing address and make any necessary corrections (Section 2).
2. The Worksites list (Section 3) show the individual worksites (business locations) that appear in our files for the U.I. Number. Please read across the row for each worksite and do the following:
  - **NAME/ADDRESS/DESCRIPTION:** Review the business name and physical location address for each worksite and make any necessary corrections. Review the description below the physical location to be sure it uniquely identifies each worksite (store number, plant name, etc.). If there is no printed description, please enter a unique identifier for this site.
  - **NUMBER OF EMPLOYEES:** Enter the number of full- and part-time employees, subject to U.I. laws, who worked during or received pay for the pay period which includes the 12<sup>th</sup> of the month.
  - **WAGES:** Enter wages, subject to U.I. laws, paid during the quarter including the portion that exceeds the State's taxable wage base. Round wages to the nearest dollar.
  - **COMMENTS:** Explain any large changes in employment or wages. Changes might result from store closings, strikes, layoffs, bonuses, seasonal increases or decreases or similar events.
3. Is this list in Section 3 complete? That is, does the business operate any worksites using this U.I. Number that do not appear on the form, such as newly-opened worksite or newly-acquired worksites?

#### MISSING OR ADDITIONAL WORKSITES

Provide the following information for each missing or additional worksite. You may use available blank lines or attach a separate page. If you are not sure how to report a worksite or employee, please call the office listed in Step 5 of these instructions.

- a. The business name, street or physical location address (NO POST OFFICE BOXES), city, state and zip code
- b. A unique description or identifier for each worksite (store number, plant name or similar description)
- c. The number of employees for each month of the quarter, and quarterly wages
- d. The county in which the worksite is located
- e. The main business activity at the worksite

In addition, if units were purchased from another company, also provide:

- f. The name of the company that sold the worksite,
- g. The effective date of the sale, and
- h. The seller's U.I. Number of the worksite, if you know it.

#### SOLD OR INACTIVE WORKSITES

Please indicate in the Comments section any worksites that became inactive or were sold to another company.

In addition, for each unit sold, please provide in the Comments section:

1. The name of the company,
2. The effective date of the sale, and
3. The purchaser's U.I. Number of the worksite, if you know it.

4. Complete the **Totals** section at the end of the list. For each month, sum the number of employees at all worksites. Then sum the wages for the quarter at all worksites. Except for rounding, **these figures MUST agree with the totals on your Quarterly Wage and Withholding Report (Form DE 6), Lines A (Employees) and M (Subject Wages).**

5. Return or fax your completed form to:

California Employment Development Department  
Labor Market Information Division - EPG  
P.O. Box 1881  
Sacramento, CA 95812-1881  
Phone: (916) 262-1856 or (916) 262-2354 Fax: (916) 262-2350

### GENERAL INFORMATION

#### PURPOSE OF THIS REPORT

This Multiple Worksite Report collects employment and wages by individual work locations in California. If you operate businesses for more than one location under the U.I. Number, the Multiple Worksite Report supplements your Quarterly Wage and Withholdings Report (DE 6). Data from the Multiple Worksite Report enable our agency to monitor and analyze conditions of business activities by geographic area and industry in California. The information collected on this form by the Bureau of Labor Statistics and the State agencies cooperating in its statistical programs will be used for statistical and U.I. program purposes, and other purposes in accordance with law.

#### TIME OF COMPLETION

Time of completion is estimated to vary from 10 minutes to 60 minutes per response, with an average of 22 minutes per response. This includes time for reviewing instructions, searching for existing data sources, gathering and maintaining the data needed and completing and reviewing this information. If you have any comments regarding these estimates or any other aspect of this form, send them to the Bureau of Labor Statistics, Division of Administrative Statistics and Labor Turnover, Room 4840, 2 Massachusetts Avenue N.E., Washington, D.C. 20212. You are not required to respond to the collection of information unless it displays a currently valid OMB number.

## EDD FORMS BY NUMBER:

BLS 3020	<i>Multiple Worksite Report</i> .....	114
BLS 3023 NCA	<i>Industry Verification Form</i> .....	108
BLS 3023 NVS	<i>Industry Verification Form</i> .....	111
DE 1	<i>Registration Form for Commercial Employers</i> .....	40
DE 1AG	<i>Registration Form for Agricultural Employers</i> .....	38
DE 1GS	<i>Registration Form for Governmental Organizations, Public Schools, &amp; Indian Tribes</i> .....	46
DE 1HW	<i>Registration Form for Employers of Household Workers</i> .....	44
DE 1NP	<i>Registration Form for Nonprofit Employers</i> .....	48
DE 1P	<i>Registration Form for Employers Depositing Only Personal Income Tax Withholding</i> .....	42
DE 3BHW	<i>Quarterly Report of Wages and Withholdings for Employers of Household Workers</i> .....	33
DE 3D	<i>Quarterly Contribution Return</i> .....	31
DE 3HW	<i>Annual Payroll Tax Return for Employer of Household Workers</i> .....	2
DE 4	<i>Employee's Withholding Allowance Certificate</i> .....	15
DE 4P	<i>Withholding Certificate for Pension or Annuity Payments</i> .....	66
DE 4S	<i>Request for State Income Tax Withholding From Sick Pay</i> .....	56
DE 6	<i>Quarterly Wage and Withholding Report</i> .....	35
DE 7	<i>Annual Reconciliation Statement</i> .....	4
DE 26	<i>Electronic Funds Transfer Authorization Agreement</i> .....	9
DE 34	<i>Report of New Employee(s)</i> .....	53
DE 48	<i>Power of Attorney Declaration</i> .....	27
DE 88ALL	<i>Payroll Tax Deposit</i> .....	24
DE 89	<i>Employer of Household Worker Election Notice</i> .....	18
DE 166	<i>Magnetic Media – Submittal Sheet Quarterly Wage and Withholding Information</i> .....	20
DE 428T	<i>Statement of Charges to Reserve Account</i> .....	58
DE 542	<i>Report of Independent Contractor(s)</i> .....	50
DE 678	<i>Tax and Wage Adjustment Form</i> .....	60
DE 938	<i>Quarterly Adjustment Form</i> .....	29
DE 1080EZ	<i>Notice of Determination/Ruling</i> .....	74
DE 1101C/Z	<i>Notice of Unemployment Insurance Claim Filed</i> .....	92
DE 1296B	<i>Benefit Audit</i> .....	70
DE 1296NER	<i>New Employer Registry (NER) Benefit Audit</i> .....	72
DE 1545	<i>Notice of Wages Used for Unemployment Insurance (UI) Claim</i> .....	95
DE 1545TE	<i>Notice of Potential Increased Liability for Training Extension Benefits</i> ..	89
DE 2088	<i>Notice of Contribution Rates and Statement of UI Reserve Account</i> ...	22
DE 2088A	<i>Voluntary UI Contribution Notice</i> .....	64
DE 2503	<i>Notice to Employer of State Disability Claim Filed</i> .....	102
DE 2503F	<i>Notice of Paid Family Leave (PFL) Claim Filed</i> .....	104
DE 3802 RA	<i>Notice of Potential Employer False Statement Liability – Reasonable Assurance</i> .....	83
DE 3802 SEP	<i>Notice of Potential Employer False Statement Liability – Separation</i> ..	86
DE 3807 RA	<i>Notice of Determination or Assessment – Reasonable Assurance</i> .....	77
DE 3807 SEP	<i>Notice of Determination or Assessment – Separation</i> .....	80
DE 4453	<i>Application for Transfer of Reserve Account</i> .....	6
DE 6363Z	<i>Request for Employee Data</i> .....	97

