

**QUARTERLY WAGE AND WITHHOLDING REPORT, DE 6 REV. 3 (1-98)  
PRINTING SPECIFICATIONS  
EDD SUPPLIED FORMS**

EDD provides DE 6 forms suitable for laser printers and track feed printers at no expense to users. Contact your nearest Employment Tax Customer Service Offices (ETCSOs), to obtain these forms in quantities of less than 25. ETCSOs are listed in the Government Pages of your local telephone directory. For orders of 25 or more, contact the EDD Forms Warehouse at 1733W Sports Drive, Sacramento, CA 95834, (916) 322-2835.

EDD will accept alternate (facsimile) forms printed with laser or computer printers on plain white paper after we have tested them on our Optical Character Reader (OCR) scanners. Please contact the alternate forms coordinator, (916) 255-0649, for specifications.

GENERAL REQUIREMENTS

Ink: To allow data to be captured correctly, the wage and withholding report must be in black ink. The main objective is to produce a clear, distinct image.

Print Size: Print at six vertical lines per inch and 10 horizontal print positions per inch. A Courier 12 type face achieves high read rates. Bold print type faces should be avoided

Alignment: The top edge of the form is zero, the bottom of the form is line 66, the left perforation or the left edge is print position zero, and the right perforation or the right edge is print position 85.

Display of Numbers: Left justify the wage totals reported (begin printing wage totals in the first position of the wage fields). Do not use commas. Use decimal points or spaces between digits as appropriate, for example: 32 417.98 or 32 417 98. Do not use dollar signs.

Display of Social Security Account (SSA) Numbers: SSA numbers must always contain nine digits. Do not use “-” or “/” between digits. Acceptable ways of printing are:

012345678  
012 34 5678

Display of Employee Names: Please show first name, middle initial, and the last name of each employee. Our new equipment requires that employee names be printed in the first name, middle initial, last name format. We can no longer accept employee names printed with the last name first. **All letters must be printed in upper case only.**

User Codes: If you print code numbers or letters on your forms, please position them under the “Quarter Ended” field between lines 10 and 14 and print positions 10 thru 45.

Quarter Ended/Due Date/Delinquent Date: Quarters end on March 31, June 30, September 30 and December 31. Returns are due the first day of the month following the final day of the quarter (April 1, July 1, October 1, and January 1.) Returns are delinquent if not postmarked on or before the last day of the month following the end of the quarter. If this date falls on a Saturday, Sunday, or holiday, the delinquent date becomes the next working day. For 1998 delinquency dates are: April 30; July 31; November 2; and February 1, 1999.

**DE 6, QUARTERLY WAGE AND WITHHOLDING REPORT  
PRINTING SPECIFICATIONS FOR EDD SUPPLIED FORMS**

<b>ITEM</b>	<b>PRINT LINES</b>	<b>PRINT POSITIONS</b>	<b>PRINT FORMAT</b>
PAGE NUMBER, from	6	16 thru 17	NN
PAGE NUMBER to	6	20 thru 21	NN
QUARTER ENDED	8	16 thru 26	MM DD YY
DUE	8	32 thru 42	MM DD YY
DELINQUENT	8	53 thru 63	MM DD YY
YEAR & QUARTER	8	74 thru 79	YY Q
EMPLOYER ACCOUNT NUMBER	11	68 thru 79	NNN NNNN N
EMPLOYER NAME & ADDRESS	16-20	10 thru 40	ADDRESS FORMAT
<b>A. NUMBER OF EMPLOYEES</b> Print these numbers on the first page of the report only.			
1 <sup>st</sup> month	20	58 thru 62	N NNN
2 <sup>nd</sup> month	20	66 thru 70	N NNN
3 <sup>rd</sup> month	20	75 thru 79	N NNN
<b>B. TYPE OF SUBJECT WAGES</b>			
Voluntary DI Plan	22	12	X
<b>C. NO PAYROLL</b>			
	22	52	X
<b>D. OUT OF BUSINESS</b>			
	22	62	X
<b>E. SOCIAL SECURITY NUMBER</b>			
	25, 29, 33, 37, 41, 45 49	11 thru 25	NNN NN NNNN
<b>F. EMPLOYEE NAME</b>			
	25, 29, 33, 37, 41, 45, 49	28 thru 65 47 49 thru 79	F NAME MI L NAME
<b>G. TOTAL SUBJECT WAGES</b>			
	27, 31, 35, 39, 43, 47, 51	13 thru 31	NN NNN NNN NN
<b>H. PIT WAGES THIS QUARTER</b>			
	27, 31, 35, 39, 43, 47, 51	37 thru 56	N NNN NNN NN

**DE 6, QUARTERLY WAGE AND WITHHOLDING REPORT  
PRINTING SPECIFICATIONS FOR EDD SUPPLIED FORMS**

<b>ITEM</b>	<b>PRINT LINES</b>	<b>PRINT POSITIONS</b>	<b>PRINT FORMAT</b>
I. PIT WITHHELD	27, 31, 35, 39, 43, 47, 51	62 thru 56	N NNN NNN NN
J. TOTAL SUBJECT WAGES THIS PAGE (Enter on each page)	54	13 thru 31	N NNN NNN NN
K. TOTAL PIT WAGES THIS PAGE (Enter on each page)	54	37 thru 56	N NNN NNN NN
L. TOTAL PIT WITHHELD THIS PAGE (Enter on each page)	54	62 thru 79	N NNN NNN NN
M. GRAND TOTAL SUBJECT WAGES (Enter on first or last page only)	57	12 thru 31	N NNN NNN NN
N. GRAND TOTAL PIT WAGES	57	35 thru 56	N NNN NNN NN
O. GRAND TOTAL PIT WITHHELD (Enter on first or last page only)	57	59 thru 79	N NNN NNN NN
P. DECLARATION (Signature on first page only)			
Signature	60	16 thru 31	SIGNATURE
Title	60	36 thru 50	TITLE
Phone	60	56 thru 67	MM DD YY
Date	60	71 thru 79	PHONE NO.

# QUARTERLY WAGE AND WITHHOLDING REPORT

PLEASE TYPE THIS FORM PER INSTRUCTIONS ON REVERSE  
You must FILE this report even if you had no payroll. If you had no payroll, complete Items C or D and P.



00060198

Page number \_\_\_\_\_ of \_\_\_\_\_

QUARTER ENDED

DUE

DELINQUENT IF NOT POSTMARKED OR RECEIVED BY

YR  QTR

EMPLOYER ACCOUNT NO.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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**DO NOT ALTER THIS AREA**

P1  C  T  S  W  A

EFFECTIVE DATE  
Mo.  Day  Yr.  WIC

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

1st Mo.	2nd Mo.	3rd Mo.
<input type="text"/>	<input type="text"/>	<input type="text"/>

B.  Check this box if you are reporting **ONLY** Voluntary Plan DI wages on this page. Report PIT Wages and PIT Withheld, if appropriate. (See instructions for Item B.)

C.  NO PAYROLL

D.  OUT OF BUSINESS/FINAL REPORT

Date \_\_\_\_\_

E. SOCIAL SECURITY NUMBER	F. EMPLOYEE NAME (FIRST NAME)	(M.I.) (LAST NAME)
<input type="text"/>	<input type="text"/>	<input type="text"/>

G. TOTAL SUBJECT WAGES	H. PIT WAGES	I. PIT WITHHELD
<input type="text"/>	<input type="text"/>	<input type="text"/>

E. SOCIAL SECURITY NUMBER	F. EMPLOYEE NAME (FIRST NAME)	(M.I.) (LAST NAME)
<input type="text"/>	<input type="text"/>	<input type="text"/>

G. TOTAL SUBJECT WAGES	H. PIT WAGES	I. PIT WITHHELD
<input type="text"/>	<input type="text"/>	<input type="text"/>

E. SOCIAL SECURITY NUMBER	F. EMPLOYEE NAME (FIRST NAME)	(M.I.) (LAST NAME)
<input type="text"/>	<input type="text"/>	<input type="text"/>

G. TOTAL SUBJECT WAGES	H. PIT WAGES	I. PIT WITHHELD
<input type="text"/>	<input type="text"/>	<input type="text"/>

E. SOCIAL SECURITY NUMBER	F. EMPLOYEE NAME (FIRST NAME)	(M.I.) (LAST NAME)
<input type="text"/>	<input type="text"/>	<input type="text"/>

G. TOTAL SUBJECT WAGES	H. PIT WAGES	I. PIT WITHHELD
<input type="text"/>	<input type="text"/>	<input type="text"/>

E. SOCIAL SECURITY NUMBER	F. EMPLOYEE NAME (FIRST NAME)	(M.I.) (LAST NAME)
<input type="text"/>	<input type="text"/>	<input type="text"/>

G. TOTAL SUBJECT WAGES	H. PIT WAGES	I. PIT WITHHELD
<input type="text"/>	<input type="text"/>	<input type="text"/>

E. SOCIAL SECURITY NUMBER	F. EMPLOYEE NAME (FIRST NAME)	(M.I.) (LAST NAME)
<input type="text"/>	<input type="text"/>	<input type="text"/>

G. TOTAL SUBJECT WAGES	H. PIT WAGES	I. PIT WITHHELD
<input type="text"/>	<input type="text"/>	<input type="text"/>

E. SOCIAL SECURITY NUMBER	F. EMPLOYEE NAME (FIRST NAME)	(M.I.) (LAST NAME)
<input type="text"/>	<input type="text"/>	<input type="text"/>

G. TOTAL SUBJECT WAGES	H. PIT WAGES	I. PIT WITHHELD
<input type="text"/>	<input type="text"/>	<input type="text"/>

J. TOTAL SUBJECT WAGES THIS PAGE	K. TOTAL PIT WAGES THIS PAGE	L. TOTAL PIT WITHHELD THIS PAGE
<input type="text"/>	<input type="text"/>	<input type="text"/>

M. GRAND TOTAL SUBJECT WAGES	N. GRAND TOTAL PIT WAGES	O. GRAND TOTAL PIT WITHHELD
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Preparer's Signature \_\_\_\_\_ Title \_\_\_\_\_ Phone ( ) \_\_\_\_\_ Date \_\_\_\_\_  
(Owner, Accountant, Preparer, etc.)

**INSTRUCTIONS FOR COMPLETING QUARTERLY WAGE AND WITHHOLDING REPORT  
PLEASE TYPE ALL INFORMATION - TYPE DOUBLE SPACE ONLY – DO NOT SINGLE SPACE**

FOR ASSISTANCE IN COMPLETING THIS FORM, obtaining additional forms, or inquiries regarding reporting wages or the subject status of employees, please contact our Taxpayer Assistance Center at 1-888-745-3886. You may also refer to the California Employer's Guide, DE 44, for additional information.

Please record information in the spaces provided. If you use a typewriter or printer, ignore the boxes and type in UPPER CASE as shown. **When reporting dollar amounts, use DOLLARS AND CENTS.** Do not use dashes or slashes.

EMPLOYEE FIRST NAME	M.I.	EMPLOYEE LAST NAME	TOTAL SUBJECT WAGES
IMOGENE	A	SAMPLE	12345.67

If you must hand print this form, write each letter or number in a separate box as shown. Do not write commas or decimal points.

EMPLOYEE FIRST NAME	M.I.	EMPLOYEE LAST NAME	TOTAL SUBJECT WAGES
I M O G E N E	A	S A M P L E	1 2 3 4 5 0 0

IF YOU STILL OWE TAXES when preparing this report, submit a Payroll Tax Deposit (DE 88) with your payment to the address on the DE 88.

Retain a copy of the DE 6(s) for your records. If you have more than seven employees, use additional pages or a format approved by the Department. If using more than one page, number the pages consecutively at the top of the form. If the form is not preprinted, enter your account number, business name and address, the year, and quarter the report is for. For information, specifications and approvals of alternate forms, contact the Alternate Forms Coordinator at (916) 255-0649.

ITEM A. NUMBER OF EMPLOYEES: **Page 1 only:** Enter the number of full-time and part-time workers who worked during or received pay subject to Unemployment Insurance for the payroll period **which includes the 12th** of the month. **Please provide a count for each of the three months.** Blank fields will be identified as missing data.

ITEM B. Check this box ONLY if the employees reported are covered by an employer sponsored Voluntary Plan for the payment of disability benefits. If you also have employees covered under the State Plan for disability benefits, report their wages and withholdings separately on another page of the DE 6.

**WAGES AND WITHHOLDINGS TO REPORT ON A SEPARATE DE 6**

Prepare a DE 6 to report the types of exemptions listed below. All three exemptions can be reported on one DE 6. Write the exemption title(s) at the top of the form (e.g., SOLE SHAREHOLDER), and report only those individuals under these categories. **Report all other employees or individuals without exemptions on a separate DE 6.**

- **Religious Exemption:** Employees who file and are approved by the Department for an exemption from SDI taxes under Section 2902 of the California Unemployment Insurance Code (CUIC).
- **Sole Shareholder:** An individual who elects and is approved by the Department to be excluded from SDI coverage for benefits and taxes under Section 637.1 of the CUIC.
- **Third Party Sick Pay:** Recipients exempt from SDI taxes under Section 931.5 of the CUIC. Refer to the Employer's Guide for detailed instructions on how to report.

ITEM C. NO PAYROLL: Check this box if you had no payroll this quarter. Enter zeroes in each box in Item A and in Items M, N, and O.

ITEM D. OUT OF BUSINESS/FINAL REPORT: Check this box if this is your final report and you will not be reporting wages in any subsequent quarter. You must also complete an Annual Reconciliation Statement (DE 7) and pay any amounts due with a Payroll Tax Deposit (DE 88), within 10 days of quitting business to avoid penalty and interest charges. In the date line, please indicate the date your business closed.

ITEM E. SOCIAL SECURITY NUMBER (SSN): Enter the SSN of each employee or individual to whom you paid wages in subject employment, paid PIT wages, and/or from whom you withheld state income taxes during the quarter. If someone does not have an SSN, report their 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).

ITEM F. EMPLOYEE NAME: Enter the name of each employee or individual to whom you paid wages in subject employment, paid PIT wages, and/or from whom you withheld state income taxes during the quarter.

ITEM G. TOTAL SUBJECT WAGES: Enter the total subject wages paid (including cents) to each employee during the quarter. Generally, most wages are considered "subject" wages. For special classes of employment and payments considered subject wages, refer to the California Employer's Guide Appendix under "Types of Employment" and "Types of Payments."

ITEM H. PIT WAGES: Enter the amount of wages paid (including cents) that are subject to California state income taxes, even if you do not withhold PIT from the wages. You must enter PIT wages even if they are the same as total subject wages. For additional information regarding PIT wages, refer to the Information Sheet Personal Income Tax Wages Reported on the Quarterly Wage and Withholding Report (DE 231PIT).

ITEM I. PIT WITHHELD: Enter the amount of PIT withheld from each individual during the quarter.

ITEM J. Enter the total subject wages paid (Item G) for each separate page. Do not carry this total forward from page to page.

ITEM K. Enter the total amount of PIT wages (Item H) for each separate page. Do not carry this total forward from page to page.

ITEM L. Enter the total PIT withheld (Item I) for each separate page. Do not carry this total forward from page to page.

ITEM M. ON PAGE 1 or the last page, enter the grand total of total subject wages paid (Item J) for all pages for the quarter.\*

ITEM N. ON PAGE 1 or the last page, enter the grand total of PIT wages (Item K) for all pages for the quarter.\*

ITEM O. ON PAGE 1 or the last page, enter the grand total of PIT withheld from all the employees (Item L) for all pages for the quarter.\*

**\*NOTE: Provide separate grand totals for Voluntary Plan DI reporting and special exemption reporting (Religious Exemption, Sole Shareholder, Third Party Sick Pay). Combine all other wage and withholding reports to arrive at the grand totals for Items M, N, and O.**

ITEM P. ON PAGE 1 ONLY, please sign, state your title, enter your telephone number, and date the form.

**ANNUAL RECONCILIATION STATEMENT**



PLEASE TYPE THIS FORM - DO NOT ALTER PREPRINTED INFORMATION

**00070104**

YEAR ENDED \_\_\_\_\_ DUE \_\_\_\_\_ DELINQUENT IF NOT POSTMARKED OR RECEIVED BY \_\_\_\_\_ YEAR \_\_\_\_\_

EMPLOYER ACCOUNT NO. \_\_\_\_\_

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

FEIN \_\_\_\_\_

ADDITIONAL FEINS \_\_\_\_\_

CHECK BOX IF:  
**A. NO WAGES PAID THIS YEAR**   
**B. OUT OF BUSINESS** \_\_\_\_\_ Date \_\_\_\_\_

**C. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR** .....

**D. UNEMPLOYMENT INSURANCE (UI)** (Total Employee Wages up to \_\_\_\_\_ per employee per calendar year)  
 (D1) UI %  TIMES (D2) UI TAXABLE WAGES  = (D3) UI CONTRIBUTIONS

**E. EMPLOYMENT TRAINING TAX (ETT)**  
 (E1) ETT %  TIMES UI Taxable Wages (D2) ..... = (E2) ETT CONTRIBUTIONS

**F. STATE DISABILITY INSURANCE (SDI)** (Total Employee Wages up to \$ \_\_\_\_\_ per employee per calendar year)  
 (F1) SDI %  TIMES (F2) SDI TAXABLE WAGES  = (F3) SDI EMPLOYEE CONTRIBUTIONS WITHHELD

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

**H. SUBTOTAL** (Add Items D3, E2, F3, and G) .....

**I. LESS: CONTRIBUTIONS AND WITHHOLDINGS PAID FOR THE YEAR (DO NOT INCLUDE PENALTY AND INTEREST PAYMENTS)** .....

**J. TOTAL TAXES DUE OR OVERPAID** (Item H minus Item I) .....

If amount due, prepare a Payroll Tax Deposit, DE 88, and mail to P.O. Box 826276, Sacramento, CA 94230-6276. Mailing payments with DE 7 delays payment processing and may result in an erroneous penalty and interest charges. **Mandatory EFT filers must remit all SDI/PIT deposits by EFT to avoid Non-Compliance Penalty.**

**K. 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 \_\_\_\_\_ Title \_\_\_\_\_ Phone (\_\_\_\_) \_\_\_\_\_ Date \_\_\_\_\_  
(Owner, Accountant, Preparer, etc.)

SIGN AND MAIL TO: State of California / Employment Development Department / P.O. Box 826286 / Sacramento CA 94230-6286

**INSTRUCTIONS AND INFORMATION FOR COMPLETING ANNUAL RECONCILIATION STATEMENT**  
 FOR ASSISTANCE IN COMPLETING THIS FORM, obtaining additional forms or any information, contact  
 our Employment Tax Customer Service Representative at 1-888-745-3886. For TTY (non verbal) access, call 1-800-547-9565  
**PLEASE TYPE ALL INFORMATION.**

**INSTRUCTIONS**

**You must file this return even though you had no payroll. If you had no payroll, check the box for Item A and complete Item K.**

**Verify /enter your Federal Employer Identification Number (FEIN):** The number should be the same as your federal account number. If the number is not correct, line it out and enter correct number. If you have more than one FEIN relating to the state number, enter the additional FEINs in spaces indicated.

**LINE A. No Wages Paid This Year** - Check this box if you did not pay subject wages during the calendar year.

**LINE B. Out of Business (Date)** - Check this box if you quit business and this is your final statement. Show the out of business date.

**NOTE: IF YOU QUIT BUSINESS, YOU MUST FILE THIS FINAL STATEMENT AND THE QUARTERLY WAGE AND WITHHOLDING REPORT AND PAY ANY AMOUNTS DUE WITHIN 10 DAYS OF QUITTING BUSINESS TO AVOID PENALTY AND INTEREST.**

**LINE C. Total Subject Wages** - Enter the total subject wages paid to each employee during the year. Generally, most wages are considered "subject" wages.

**LINE D. Unemployment Insurance (UI)**

**D1. UI Rate** - Note: *If you had a rate change which was not effective for the entire year, you will need to file a separate Annual Reconciliation Statement for the period of time covered by each rate. For tax rate or benefit charge information, call (916) 653-7795.*

**D2. UI Taxable Wages** - Enter total UI taxable wages for the year. **DO NOT INCLUDE EXEMPT WAGES.**

**D3. Employer's UI taxes** - Multiply D1 by the amount entered in D2 and enter this calculated amount in D3.

**LINE E. Employment Training Tax (ETT)**

**E1. ETT rate** **E2. Employment Training Tax** - Multiply E1 by the amount entered in D2 and enter this calculated amount in E2.

**LINE F. State Disability Insurance (SDI)**

**F1. SDI Rate** (Includes Paid Family Leave amount)

**F2. SDI Taxable Wages** - Enter the total SDI taxable wages for the year. **DO NOT INCLUDE EXEMPT WAGES.**

**F3. Multiply F1 by the amount entered in F2 and enter this calculated amount in F3.**

**LINE G. California Personal Income Tax (PIT) Withheld**

Enter total California Personal Income Tax withheld, as reported on Forms W-2, and/or 1099-R. **NOTE: DO NOT SEND W-2s TO EDD.**

**CAUTION: TO AVOID A POTENTIAL ASSESSMENT, DO NOT ENTER TOTAL WAGES, FEDERAL WITHHOLDING, OR TOTAL PAYMENTS MADE FOR THE YEAR.**

**All magnetic media of 1099-R must be submitted to:**

Franchise Tax Board                      ATTN: Magnetic Media Coordination, #599  
 P.O. Box 942840                              Sacramento, CA 94240-6090

**LINE H. Subtotal** - Add Items D3, E2, F3, and G, enter in the SUBTOTAL box.

**LINE I. Taxes and Withholdings paid for the year** - Total of all payments of UI, ETT, SDI and PIT paid for this calendar year.

**NOTE: Do not include any payments made during the year for any prior years, or payments for penalty and interest.**

**LINE J. Total Taxes Due or Overpaid** - Item H minus Item I (this should be zero if all payments have been properly paid). If amount is due, prepare a Payroll Tax Deposit coupon (DE 88). The payroll date, payment type, and payment quarter must be completed in order to process your payment coupon correctly. Failure to complete these items may result in your payment being posted to the wrong quarter/year and interest and penalty may be assessed. If taxes are overpaid, a refund will be generated.

**LINE K. Signature of preparer or responsible individual, including title, phone number, and date.**

**THIRD PARTY SICK PAY**

**Third Party Payers of Sick Pay:** Include withholdings for Third Party Sick Pay in Item G. Attach a copy of the third party sick pay statement provided to the employer.

**Employers:** Include third party sick pay in lines C, D, and E. **DO NOT** include third party sick pay withholdings in lines G or H. Attach a copy of third party sick pay statement provided by the payer.

**INFORMATION**

**FILING THIS STATEMENT** - This statement must report all UI/SDI subject California wages paid and California Personal Income Tax withheld during the calendar year as shown on the Forms W-2 and/or 1099-R.

**NOTE: DO NOT SEND W-2s TO EDD.**

**PENALTY of \$1,000.00 or five percent (5%)** of the taxes required to be reconciled will be imposed for failure to file this statement within 30 days of notice to the employer because of his/her failure to file. Interest accrues from the **delinquent date of January 31st of the following year.**

**QUARTERLY PAYMENTS:** UI, ETT, and SDI and PIT withholdings are required to be paid at least quarterly throughout the year (SDI and PIT may be paid more often—see below). If you desire to remit these taxes more often you may do so by sending your payment with a Payroll Tax Deposit coupon (DE 88).

**NEXT BANKING DAY/SEMI-WEEKLY/MONTHLY DEPOSITS:**

Deposits of withheld employee SDI taxes and PIT may be required throughout the year, depending upon the amount of PIT withheld and federal deposit requirements. Penalty and interest will be charged on late deposits.

If business was discontinued or if a change in ownership occurred during the period covered by this Annual Reconciliation Statement, each ownership must file a separate statement covering only that part of the year during which the particular ownership operated.

**TAXABLE WAGE LIMITS AND EXEMPT WAGES**—Individual employee wages are taxable to specific limits per calendar year (UI/ETT is \$7,000 and SDI see box). Wages for each employee in excess of \$7,000 are exempt from the UI tax and ETT.

SDI Maximum Wage Limit	
2003	\$56,916.00
2004	\$68,829.00
2005	\$79,418.00

If an active business was taken over and continued, wages paid by the former ownership shall be counted toward the UI, ETT, and SDI taxable limits by the new ownership. Otherwise, wages paid by other employers are not to be counted toward the taxable limits.

If an employer paid wages to the same employee for work in another state and reported the wages to the other state for UI purposes, the out-of-state wages shall also be counted toward the UI taxable limits. These wages are NOT used in computing the taxable limit for SDI.

Employers who would like to participate in Electronic Funds Transfer (EFT) filing, contact EDD's EFT Unit at (916) 654-9130.

**FOR MORE INFORMATION ABOUT COMPLETING THIS FORM, PLEASE REFER TO THE CALIFORNIA EMPLOYER'S GUIDE (DE 44) OR CONTACT AN EMPLOYMENT TAX CUSTOMER SERVICE REPRESENTATIVE AT THE NUMBER ABOVE.**



**INSTRUCTIONS FOR COMPLETING ITEMS 1, 2, 3 AND 4 ON THE PAYROLL TAX DEPOSIT (DE 88ALL) COUPON**

The PAY DATE, DEPOSIT SCHEDULE, and QUARTER COVERED **must** be completed in order to process your payment correctly. **FAILURE TO COMPLETE THESE ITEMS MAY RESULT IN YOUR PAYMENT BEING POSTED TO THE WRONG QUARTER/YEAR AND INTEREST MAY BE CHARGED.**

ITEM	INSTRUCTIONS		
1. PAY DATE	If your deposit schedule is:		
	NEXT BANKING DAY OR SEMI-WEEKLY <sup>1</sup>	MONTHLY <sup>1</sup>	QUARTERLY
	Enter the date employees were paid wages <b>and you accumulated more than \$500</b> in California PIT withholdings.	Enter the last day of the month employees were paid wages <b>and you accumulated more than \$500</b> in California PIT withholdings.	Enter the last day of the quarter. (See page 3)
2. DEPOSIT SCHEDULE	Check the appropriate box. If you do not meet one of the federal deposit schedules (see page 3), you are required to make California payroll tax deposits quarterly.		
3. QUARTER COVERED	Enter the year (YY) and quarter (Q) in which th wages were <b>paid</b> to employees: <ul style="list-style-type: none"> <li>• If your payroll was in January, February, or March 2006, use 061;</li> <li>• If your payroll was in April, May or June 2006, use 062;</li> <li>• If your payroll was in July, August, or September 2006, use 063; or</li> <li>• If your payroll was in October, November, or December 2006, use 064.</li> </ul>		
4. PAYMENT AMOUNTS:	If any of the following amounts are zero, do not enter an amount. Leave the fill-in boxes blank. Do not enter negative or credit amounts.		
A) UI	Enter the amount of UI contributions due (UI taxable wages times your UI tax rate).		
B) ETT	Enter the amount of ETT contributions due (UI taxable wages times your ETT tax rate).		
C) SDI	Enter the amount of SDI due from your employee's wages (SDI taxable wages times the SDI tax rate). The SDI tax rate includes a percentage for Paid Family Leave.		
D) CALIFORNIA PIT	Enter the amount of California PIT withheld from your employees' wages.		
E) PENALTY	Enter the amount of penalty due for late payment of payroll taxes due.		
F) INTEREST	Enter the amount interest due for late payment of payroll taxes due.		
G) TOTAL PAID	Enter the total of Item 4 A) through F).		

<sup>1</sup>If you have accumulated less than \$350 of California PIT and choose to make a deposit, designate the "DEPOSIT SCHEDULE" as QUARTERLY on your coupon.

**PAYMENT DUE DATE INFORMATION**

Payroll tax payments should be remitted with a properly completed DE 88ALL coupon. **IF THE DE 88ALL COUPON IS IMPROPERLY COMPLETED, YOUR PAYMENT MAY BE POSTED TO THE INCORRECT QUARTER AND/OR YEAR AND INTEREST AND PENALTY MAY BE CHARGED.**

California Deposit Requirements				
If your Federal Deposit Schedule/Requirement IS	AND You Have Accumulated State PIT Withholdings Of	SDI and PIT Deposit Required?	IF Pay Date IS	Deposit Due by <sup>1</sup>
Next Banking Day	Less than \$350	NO <sup>2</sup>	Any day	Quarterly
	\$350 to \$500	YES	Any day	15th of the following month
	More than \$500	YES	Any day	Next Banking Day
Semiweekly	Less than \$350	NO <sup>2</sup>	Any day	Quarterly
	\$350 to \$500	YES	Any day	15th of the following month
	More than \$500	YES	Wed., Thur., Fri.	Following Wednesday
	More than \$500	YES	Sat., Sun., Mon., Tues.	Following Friday
Monthly	Less than \$350	NO <sup>2</sup>	Any day	Quarterly
	More than \$350	YES	Any day	15th of the following month
Quarterly <sup>3,4</sup>	Less than \$350	YES	Any day	May 1, 2006 July 31, 2006 October 31, 2006 January 31, 2007
	\$350 or more	YES	Any day	15th of the following month

- <sup>1</sup> If the due date falls on a Saturday, Sunday, or legal holiday, the due date is extended to the next business day.
- <sup>2</sup> If you have accumulated less than \$350 of PIT and you choose to make a deposit, designate the "DEPOSIT SCHEDULE" as QUARTERLY on your coupon.
- <sup>3</sup> This is not a federal deposit requirement. If you do not meet one of the federal deposit schedules, you are required to make California payroll tax deposits quarterly. Information about federal deposit schedules is located in the Internal Revenue Service's *Employer's Tax Guide* (Publication 15, Circular E). This guide can be found at [www.irs.gov](http://www.irs.gov) on the Internet.
- <sup>4</sup> A deposit of employer UI and ETT contributions and any accumulated SDI and California PIT withholdings not previously paid, MUST BE DEPOSITED by the due dates.

**REMEMBER: Once you make a Next Banking Day deposit to IRS, your federal deposit schedule automatically becomes Semiweekly for the remainder of that calendar year and all of the following calendar year.**

Quarter ending and deposit due dates:

Quarter Ended	Deposit Due by
March 31, 2006	May 1, 2006
June 30, 2006	July 31, 2006
September 30, 2006	October 31, 2006
December 31, 2006	January 31, 2007

**PAYROLL TAX PAYMENTS ARE DUE AND MUST BE REPORTED IN THE QUARTER THE WAGES WERE PAID, NOT IN THE QUARTER THE WAGES WERE EARNED.**