



INSTRUCTIONS FOR PREPARING THE PAYROLL TAX DEPOSIT (DE 88/DE 88ALL) COUPON

The Employment Development Department (EDD) Taxpayer Assistance Center agents are available to answer your general state payroll tax and filing requirement questions and provide information to you Monday through Friday from 8 a.m. to 5 p.m., Pacific Time. The Taxpayer Assistance Center is closed weekends and state holidays. When calling, an automated voice response system will provide a menu of services, including ordering tax forms, instructions, and publications.

For customers in the United States and Canada, call 888-745-3886. For customers outside the United States or Canada, call 916-464-3502. Speech and hearing impaired customers may contact TTY at 800-547-9565.

IMPORTANT INFORMATION

- For your tax rate information, please refer to your *Notice of Contribution Rates and Statement of UI Reserve Account* (DE 2088) mailed to you under separate cover, access our e-Services for Business at www.edd.ca.gov/e-Services_for_Business, or contact the EDD Taxpayer Assistance Center at 888-745-3886.
- For online tutorials on completing the *Payroll Tax Deposit* (DE 88/DE 88ALL) coupon, visit www.edd.ca.gov/Payroll_Taxes/Web_Based_Seminars.htm.
- For simple instructions on how to complete items 1, 2, 3, and 4 on the DE 88/DE 88ALL coupon, visit www.edd.ca.gov/pdf_pub_ctr/de88allsi.pdf.
- For California Next-Day, Semiweekly, Monthly, or Quarterly deposit requirement information, visit www.edd.ca.gov/Payroll_Taxes/Required_Filings_and_Due_Dates.htm#PayrollTaxDepositDE88.
- For interest rate and daily interest factor information, visit www.edd.ca.gov/Payroll_Taxes/Interest_Rate.htm.
- For online access to many of the EDD tax forms, publications, and information sheets, visit www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm.
- For remitting your DE 88/DE 88ALL coupon and payment, please mail to:

**Employment Development Department
PO Box 826276
Sacramento, CA 94230-6276**

- If you have a change of mailing address or have quit doing business, complete the CHANGE OF ADDRESS/ ADDRESS CORRECTION AND FINAL REPORT FORM on page 11 and mail it to the address shown on the form. You can also change your mailing address or inactivate your account online by accessing our e-Services for Business at www.edd.ca.gov/e-Services_for_Business. ADDRESS CHANGES MADE ON THE DE 88/DE 88ALL CANNOT BE PROCESSED.

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DEPOSIT SCHEDULE AND PAYMENT DUE DATES

Payroll tax payments should be remitted with a properly completed DE 88/DE 88ALL coupon. **IF THE DE 88/DE 88ALL IS IMPROPERLY COMPLETED, YOUR PAYMENT MAY BE POSTED TO THE INCORRECT QUARTER AND/OR YEAR AND INTEREST AND PENALTY MAY BE CHARGED.** The postmark date is used to determine the timeliness of tax payments, and penalty and interest are charged on tax payments received late.

California Personal Income Tax (PIT) and State Disability Insurance (SDI) due dates are generally the same as federal deposit due dates:

If your Federal Deposit Schedule/Requirement is	AND You Have Accumulated State PIT Withholdings of	If Pay Date Is	PIT and SDI Deposit Due by ¹	"DEPOSIT SCHEDULE" to mark on DE 88/DE 88ALL
Next-Day	Less than \$350 ²	Any payday	May 2, 2016 August 1, 2016 October 31, 2016 January 31, 2017	Quarterly
	\$350 to \$500	Any payday	15 th of the following month	Monthly
	More than \$500	Any payday	Next Business Day	Next-Day
Semiweekly	Less than \$350 ²	Any payday	May 2, 2016 August 1, 2016 October 31, 2016 January 31, 2017	Quarterly
	\$350 to \$500	Any payday	15 th of the following month	Monthly
	More than \$500	Wed., Thurs., Fri.	Following Wednesday ³	Semiweekly
	More than \$500	Sat., Sun., Mon., Tues.	Following Friday ³	Semiweekly
Monthly	Less than \$350 ²	Any payday	May 2, 2016 August 1, 2016 October 31, 2016 January 31, 2017	Quarterly
	\$350 or more	Any payday	15 th of the following month	Monthly
Quarterly ^{4, 5} or Annually ⁶	Less than \$350	Any payday	May 2, 2016 August 1, 2016 October 31, 2016 January 31, 2017	Quarterly
	\$350 or more	Any payday	15 th of the following month	Monthly

- 1** If the due date falls on a Saturday, Sunday, or legal holiday, the due date is extended to the next business day. For example, if a deposit is due on Friday, but Friday is a holiday, the due date is extended to the following Monday.
- 2** If you have accumulated less than \$350 of PIT and choose to make an additional deposit before the quarterly due date, designate item 2, "DEPOSIT SCHEDULE," as **QUARTERLY** on your DE 88 coupon.
- 3** The transition period of the semiweekly schedule allows employers to make deposits in any one of the three business days following the last pay date. If any of the transition period days is a legal holiday, you are given an extra business day to make your deposit.
- 4** If you are not required to follow one of the above federal deposit schedules/requirements, you are still required to make California payroll tax deposits of accumulated SDI deductions and California PIT withholdings quarterly or more often based on the guidelines in the above table. Information about federal deposit schedules is located in the Internal Revenue Service's *Employer's Tax Guide* (Publication 15, Circular E).
- 5** A deposit of employer Unemployment Insurance (UI) and Employment Training Tax (ETT) contributions, and any accumulated SDI deductions and California PIT withholdings not previously paid, **MUST BE DEPOSITED EACH QUARTER** by the due dates shown.
- 6** If your federal deposit schedule/requirement is annually, you are required to make California payroll tax deposits quarterly or monthly based on the guidelines in the above table.

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

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

PAYROLL TAXES

California PIT Withholdings	Employers may be required to withhold California PIT from their individual employee wages. The PIT withholding schedules are located in the 2016 <i>California Employer's Guide</i> (DE 44) and on the EDD website at www.edd.ca.gov/Payroll_Taxes/Rates_and_Withholding.htm . If you require additional assistance, contact the EDD Taxpayer Assistance Center at 888-745-3886.
California PIT Deposit Threshold	The California PIT deposit threshold is used in conjunction with your federal deposit schedule to determine when your deposit is due based on the amount of accumulated California PIT that you have withheld. See page 2.
State Disability Insurance (SDI)	The SDI rate (includes percentage for Paid Family Leave) is the same for all employers and may fluctuate annually. Subject employers must withhold SDI from individual employee wages to the taxable wage limit of \$106,742.
Unemployment Insurance (UI)	An employer's UI contribution rate is based on their reserve account balance and may fluctuate annually. Subject employers are responsible for paying UI on individual employee wages to the taxable wage limit of \$7,000.
Employment Training Tax (ETT)	Employers with a positive reserve account balance are required to pay ETT on individual employee wages to the taxable wage limit of \$7,000.

TO AUTOMATE YOUR PAYROLL TAX PAYMENTS AND ELIMINATE PREPARING A DE 88/DE 88ALL COUPON, USE ELECTRONIC FUNDS TRANSFER (EFT). Contact our e-Pay Unit at 916-654-9130 or fax 916-654-7441 for more information. The EFT program information can also be found in the *Electronic Funds Transfer Program Information Guide* (DE 27), the 2016 DE 44, or visit e-Services for Business at www.edd.ca.gov/e-Services_for_Business.

DETERMINE TAXABLE WAGES

EXAMPLE: An employer has two employees. In the first quarter, Employee #1 is paid \$6,000.00 and Employee #2 is paid \$5,000.00. Both employees' wages did not exceed the UI, ETT, and SDI taxable wage limit.

First Quarter Taxable Wages	UI and/or ETT	SDI
Employee #1	\$ 6,000.00	\$ 6,000.00
Employee #2	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</u>
Total Taxable Wages	\$11,000.00	\$11,000.00

In the second quarter, Employee #1 is paid \$18,000.00 and Employee #2 is paid \$6,000.00. Both employees' wages exceed the UI and ETT taxable wage limit; however, neither employee exceeded the SDI taxable wage limit.

Second Quarter Taxable Wages	UI and/or ETT	SDI
Employee #1	\$ 1,000.00	\$18,000.00
Employee #2	<u>\$ 2,000.00</u>	<u>\$ 6,000.00</u>
Total Taxable Wages	\$ 3,000.00	\$24,000.00

In the third quarter, Employee #1 is paid \$16,000.00 and Employee #2 is paid \$6,000.00. Neither employee exceeded the SDI taxable wage limit.

Third Quarter Taxable Wages	UI and/or ETT	SDI
Employee #1	\$ 0.00	\$16,000.00
Employee #2	<u>\$ 0.00</u>	<u>\$ 6,000.00</u>
Total Taxable Wages	\$ 0.00	\$22,000.00

In the fourth quarter, Employee #1 is paid \$18,000.00 and Employee #2 is paid \$7,000.00. Neither employee exceeded the SDI taxable wage limit.

Fourth Quarter Taxable Wages	UI and/or ETT	SDI
Employee #1	\$ 0.00	\$18,000.00
Employee #2	<u>\$ 0.00</u>	<u>\$ 7,000.00</u>
Total Taxable Wages	\$ 0.00	\$25,000.00

Taxable Wages -Year End Summary	UI and/or ETT	SDI
Employee #1	\$ 7,000.00	\$58,000.00
Employee #2	\$ 7,000.00	\$24,000.00

HOW TO CALCULATE UI/UI AND ETT CONTRIBUTIONS

All UI and ETT contributions due for a quarter must be paid before the filing delinquency date of each quarter (see page 2). However, UI and ETT may be voluntarily paid during the quarter with any deposits of SDI and PIT.

NOTE: If you are not subject to ETT, please disregard the ETT calculations in the following examples.

HOW TO CALCULATE A UI and ETT PREPAYMENT:

Total UI taxable wages for the pay period are \$5,000.00.
The UI rate is 3.4% (.034) and the ETT rate is 0.1% (.001).
When completing the DE 88ALL, please use **your** UI and ETT rate or call the EDD Taxpayer Assistance Center at 888-745-3886 for rate information.

UI Calculation:	UI Taxable Wages	\$ 5,000.00
	<u>X UI Rate</u>	<u>X .034</u>
	UI PREPAYMENT	\$ 170.00 (SEE BOX 4A ON SAMPLE COUPON #1)

ETT Calculation:	UI Taxable Wages	\$ 5,000.00
	<u>X ETT Rate</u>	<u>X .001</u>
	ETT PREPAYMENT	\$ 5.00 (SEE BOX 4B ON SAMPLE COUPON #1)

HOW TO CALCULATE A UI and ETT QUARTERLY PAYMENT IF PREPAYMENTS HAVE BEEN MADE:

The total UI taxable wages for the quarter are \$11,000.00.
During the quarter, UI prepayments of \$170.00 and ETT prepayments of \$5.00 were made.
The UI rate is 3.4% (.034) and the ETT rate is 0.1% (.001).

UI Calculation:	UI Taxable Wages	\$ 11,000.00
	<u>X UI Rate</u>	<u>X .034</u>
	Quarterly UI contributions due	\$ 374.00
	<u>- UI Prepayment</u>	<u>- 170.00</u>
	QUARTERLY UI PAYMENT	\$ 204.00 (SEE BOX 4A ON SAMPLE COUPON #2)

ETT Calculation:	UI Taxable Wages	\$ 11,000.00
	<u>X ETT Rate</u>	<u>X .001</u>
	Quarterly ETT contributions due	\$ 11.00
	<u>- ETT Prepayment</u>	<u>- 5.00</u>
	QUARTERLY ETT PAYMENT	\$ 6.00 (SEE BOX 4B ON SAMPLE COUPON #2)

HOW TO CALCULATE A UI and ETT QUARTERLY PAYMENT IF PREPAYMENTS HAVE NOT BEEN MADE:

The total UI taxable wages for the quarter are \$11,000.00.
The UI rate is 3.4% (.034) and the ETT rate is 0.1% (.001).

UI Calculation:	UI Taxable Wages	\$ 11,000.00
	<u>X UI Rate</u>	<u>X .034</u>
	QUARTERLY UI PAYMENT	\$ 374.00

ETT Calculation:	UI Taxable Wages	\$ 11,000.00
	<u>X ETT Rate</u>	<u>X .001</u>
	QUARTERLY ETT PAYMENT	\$ 11.00

HOW TO CALCULATE SDI WITHHOLDINGS

The SDI withholdings must be included whenever a California PIT deposit is required.

HOW TO CALCULATE AN SDI DEPOSIT:

The total SDI taxable wages for the pay period are \$5,000.00.

The SDI rate is 0.9% (.009).

When completing the DE 88ALL, please use your SDI rate or call the EDD Taxpayer Assistance Center at 888-745-3886 for rate information.

SDI Calculation:	SDI Taxable Wages	\$ 5,000.00
	<u>X SDI Rate</u>	<u>X .009</u>
	SDI DEPOSIT	\$ 45.00 (SEE BOX 4C ON SAMPLE COUPON #1)

HOW TO CALCULATE AN SDI QUARTERLY DEPOSIT IF SDI DEPOSITS HAVE BEEN MADE:

The total SDI taxable wages for the quarter are \$11,000.00.

The SDI deposits made during the quarter are 45.00.

The SDI rate is 0.9% (.009).

SDI Calculation:	SDI Taxable Wages for the Quarter	\$ 11,000.00
	<u>X SDI Rate</u>	<u>X .009</u>
	Quarterly SDI due	\$ 99.00
	<u>- SDI deposited</u>	<u>- 45.00</u>
	QUARTERLY SDI DEPOSIT	\$ 54.00 (SEE BOX 4C ON SAMPLE COUPON #2)

HOW TO CALCULATE AN SDI QUARTERLY DEPOSIT IF SDI DEPOSITS HAVE NOT BEEN MADE:

The total SDI taxable wages for the quarter are \$11,000.00.

The SDI rate for this example is 0.9% (.009).

SDI Calculation:	SDI Taxable Wages for the Quarter	\$ 11,000.00
	<u>X SDI Rate</u>	<u>X .009</u>
	QUARTERLY SDI DEPOSIT	\$ 99.00

HOW TO CALCULATE PIT WITHHOLDINGS

Example: Wage Bracket Table Method is used to determine amount of PIT withheld based on employees subject wages/salaries.

The total PIT withheld during the pay period is \$600.00.

PIT Calculation: Total PIT withheld = Total PIT to deposit \$600.00 (SEE BOX 4D ON SAMPLE COUPON #1)

HOW TO CALCULATE A PIT QUARTERLY DEPOSIT IF PIT DEPOSITS HAVE BEEN MADE:

Example: The total PIT withheld during the quarter is \$1,700.00.

The total PIT deposited during the quarter is \$1,500.00.

PIT Calculation:	Total PIT Withheld	\$1,700.00	
	- Total PIT Deposited	- \$1,500.00	
	QUARTERLY PIT DEPOSIT	\$200.00	(SEE BOX 4D ON SAMPLE COUPON #2)

HOW TO CALCULATE A PIT QUARTERLY DEPOSIT IF PIT DEPOSITS HAVE NOT BEEN MADE:

The total PIT withheld during the quarter is \$250.00.

PIT Calculation:	Total PIT Withheld	\$250.00	
	- Total PIT Deposited	- \$0.00	
	QUARTERLY PIT DEPOSIT	\$250.00	

HOW TO CALCULATE PENALTY AND INTEREST FOR A LATE QUARTERLY DEPOSIT

A penalty of 15% (10% for periods prior to the 3rd quarter 2014) plus interest will be charged on late Next-Day, Semiweekly, Monthly, and Quarterly deposit payment(s). Penalty and interest will be charged on the UI and ETT contributions, and the SDI and PIT Withholdings. For calculating interest, the daily interest factor for January 1, 2016, through June 30, 2016, is .000082*.

*Beginning July 1, 2016, visit www.edd.ca.gov/Payroll_Taxes/Interest_Rate.htm for the daily interest factor.

Example: Pay date is September 30, 2016.
 Deposit is due on or before October 1, 2016, and is delinquent on November 1, 2016.
 Deposit is postmarked November 18, 2016, and is 18 days late.
 UI is \$204.00.
 ETT is \$6.00.
 SDI withheld is \$54.00.
 PIT withheld is \$200.00.
 Penalty for a late payment is 15% (10% for periods prior to the 3rd quarter 2014).
 Daily interest factor for a late deposit payment is 0.0082% (.000082).

Calculation:	UI Contributions	\$ 204.00	
	ETT Contributions	6.00	
	SDI Withheld	54.00	
	+ PIT Withheld	+ 200.00	
	Deposit Amount Subject to Penalty	\$ 464.00	
	x 15% Penalty	x .15	
	Penalty	\$ 69.60	(SEE BOX 4E ON SAMPLE COUPON #2)
	+ Deposit Amount	464.00	
	Amount Subject to Interest	\$ 533.60	
	x Daily Interest Factor*	x .000082	
	Daily Interest	.043755	
	x Number of Days Late	x 18	
	Interest	\$ 0.79	(SEE BOX 4F ON SAMPLE COUPON #2)

SAMPLE COUPON # 1

Employment Development Department State of California		PAYROLL TAX DEPOSIT DE 88ALL (TYPE OR PRINT IN BLACK INK ONLY)																																																									
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SAMPLE COUPON # 2

Employment Development Department State of California		PAYROLL TAX DEPOSIT DE 88ALL (TYPE OR PRINT IN BLACK INK ONLY)																																																									
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WORKSHEET FOR:

PAY DATE

PAYMENT QUARTER

TAX

TAXABLE WAGE LIMITS

UI - First \$ 7,000.00 in wages per employee per year
 ETT - First \$ 7,000.00 in wages per employee per year
 SDI - First \$ 106,742.00 in wages per employee per year

LINE A: UI TAXABLE WAGES _____ X UI RATE = UI TAXES = DUE _____ - UI PREPAYMENTS _____ = _____

LINE B: ETT TAXABLE WAGES _____ X ETT RATE = ETT TAXES = DUE _____ - ETT PREPAYMENTS _____ = _____

LINE C: SDI TAXABLE WAGES _____ X SDI RATE = SDI TAXES = DUE _____ - SDI DEPOSITS _____ = _____

LINE D: CALIFORNIA PERSONAL INCOME TAX WITHHELD _____ - PIT DEPOSITS _____ = _____

LINE E: PENALTY (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, & D) X PENALTY OF 15% (10% FOR PERIODS PRIOR TO 3RD QUARTER 2014) = _____

LINE F: INTEREST (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, D, & E) X _____ X _____ = _____
(AMOUNT OF DAILY INTEREST) (NUMBER OF DAYS LATE)

LINE G: TOTAL PAID (TOTAL OF LINES A, B, C, D, E & F) _____ = _____

WORKSHEET FOR:

PAY DATE

PAYMENT QUARTER

TAX

TAXABLE WAGE LIMITS

UI - First \$ 7,000.00 in wages per employee per year
 ETT - First \$ 7,000.00 in wages per employee per year
 SDI - First \$ 106,742.00 in wages per employee per year

LINE A: UI TAXABLE WAGES _____ X UI RATE = UI TAXES = DUE _____ - UI PREPAYMENTS _____ = _____

LINE B: ETT TAXABLE WAGES _____ X ETT RATE = ETT TAXES = DUE _____ - ETT PREPAYMENTS _____ = _____

LINE C: SDI TAXABLE WAGES _____ X SDI RATE = SDI TAXES = DUE _____ - SDI DEPOSITS _____ = _____

LINE D: CALIFORNIA PERSONAL INCOME TAX WITHHELD _____ - PIT DEPOSITS _____ = _____

LINE E: PENALTY (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, & D) X PENALTY OF 15% (10% FOR PERIODS PRIOR TO 3RD QUARTER 2014) = _____

LINE F: INTEREST (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, D, & E) X _____ X _____ = _____
(AMOUNT OF DAILY INTEREST) (NUMBER OF DAYS LATE)

LINE G: TOTAL PAID (TOTAL OF LINES A, B, C, D, E & F) _____ = _____

WORKSHEET FOR:

PAY DATE PAYMENT QUARTER

		TAX	TAXABLE WAGE LIMITS
		UI - First \$	7,000.00 in wages per employee per year
		ETT - First \$	7,000.00 in wages per employee per year
		SDI - First \$	106,742.00 in wages per employee per year

LINE A: UI TAXABLE WAGES _____ X UI RATE = UI TAXES = DUE _____ - UI PREPAYMENTS _____ = _____

LINE B: ETT TAXABLE WAGES _____ X ETT RATE = ETT TAXES = DUE _____ - ETT PREPAYMENTS _____ = _____

LINE C: SDI TAXABLE WAGES _____ X SDI RATE = SDI TAXES = DUE _____ - SDI DEPOSITS _____ = _____

LINE D: CALIFORNIA PERSONAL INCOME TAX WITHHELD _____ - PIT DEPOSITS _____ = _____

LINE E: PENALTY (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, & D) X PENALTY OF 15% (10% FOR PERIODS PRIOR TO 3RD QUARTER 2014) = _____

LINE F: INTEREST (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, D, & E) X _____ X _____ = _____
(AMOUNT OF DAILY INTEREST) (NUMBER OF DAYS LATE)

LINE G: TOTAL PAID (TOTAL OF LINES A, B, C, D, E & F) _____ = _____

WORKSHEET FOR:

PAY DATE PAYMENT QUARTER

		TAX	TAXABLE WAGE LIMITS
		UI - First \$	7,000.00 in wages per employee per year
		ETT - First \$	7,000.00 in wages per employee per year
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LINE A: UI TAXABLE WAGES _____ X UI RATE = UI TAXES = DUE _____ - UI PREPAYMENTS _____ = _____

LINE B: ETT TAXABLE WAGES _____ X ETT RATE = ETT TAXES = DUE _____ - ETT PREPAYMENTS _____ = _____

LINE C: SDI TAXABLE WAGES _____ X SDI RATE = SDI TAXES = DUE _____ - SDI DEPOSITS _____ = _____

LINE D: CALIFORNIA PERSONAL INCOME TAX WITHHELD _____ - PIT DEPOSITS _____ = _____

LINE E: PENALTY (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, & D) X PENALTY OF 15% (10% FOR PERIODS PRIOR TO 3RD QUARTER 2014) = _____

LINE F: INTEREST (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, D, & E) X _____ X _____ = _____
(AMOUNT OF DAILY INTEREST) (NUMBER OF DAYS LATE)

LINE G: TOTAL PAID (TOTAL OF LINES A, B, C, D, E & F) _____ = _____

EMPLOYER RECORD OF CALIFORNIA TAX/WITHHOLDING DEPOSITS

PMT NO.	PAY DATE	QTR	UNEMPLOYMENT INSURANCE	EMPLOYMENT TRAINING TAX	STATE DISABILITY INSURANCE	PERSONAL INCOME TAX	TOTAL OF TAXES AND WITHHOLDINGS	PAYMENT DATE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
TOTAL								/

CHANGE OF ADDRESS/ADDRESS CORRECTION AND FINAL REPORT FORM

TO CHANGE/CORRECT A MAILING ADDRESS, OR REPORT A DISCONTINUANCE OF PAYROLL OR BUSINESS WITHOUT A SUCCESSOR - PLEASE COMPLETE THE SECTION BELOW:

YOUR ACCOUNT NUMBER HERE

MAIL TO:EMPLOYMENT DEVELOPMENT DEPT
FIELD AUDIT AND COMPLIANCE DIV - MIC 28
PO BOX 826880
SACRAMENTO, CA 94280-0001 ADDRESS CHANGE/ADDRESS CORRECTION

NUMBER AND STREET

CITY, STATE, AND ZIP CODE

()

PHONE NUMBER

 DISCONTINUED PAYING WAGES

Last wage payment made on ____/____/____

 OUT OF BUSINESS WITHOUT SUCCESSOR

Out of Business date ____/____/____

REMINDER: If you have discontinued paying wages or you have gone out of business, you have 10 days to file your final *Payroll Tax Deposit* (DE 88) coupon with payment and your *Quarterly Contribution Return and Report of Wages* (DE 9).

SIGNATURE

DATE

TITLE

PHONE NUMBER

To change your mailing address or inactivate your account online, enroll in e-Services for Business at www.edd.ca.gov/e-Services_for_Business.

To report account changes online, enroll in e-Services for Business at www.edd.ca.gov/e-Services_for_Business.

To report account changes by mail, complete the *Commercial Employer Account Registration and Update Form* (DE 1) and mail to the address on the form.

You may also obtain the DE 1 form by:

- Accessing the EDD website at www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm.
- Contacting the EDD Taxpayer Assistance Center at **888-745-3886**.

The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Requests for services, aids, and/or alternate formats need to be made by calling 888-745-3886 (voice) or TTY 800-547-9565.