

**Checklist for Completing the Paper
Quarterly Contribution Return and Report of Wages (Continuation), DE 9C**

Beginning January 1, 2017, employers with 10 or more employees will be required to electronically submit employment tax returns, wage reports, and payroll tax deposits to the Employment Development Department (EDD). All remaining employers will be subject to this requirement beginning January 1, 2018.



For a faster, easier, and more convenient method of filing your DE 9C, access the EDD e-Services for Business website at www.edd.ca.gov/e-Services_for_Business.

If you are filing a paper DE 9C, use the checklist below to help review your information and prevent reporting errors. Completing the DE 9C with correct information can prevent delays to Unemployment Insurance and State Disability Insurance benefit claims.

You must register for an EDD employer payroll tax account number prior to submitting returns and payments for your business.

✓ **Confirm the following are correct:**

- Your employer account number, business name, and address.
- The year and quarter you are reporting. (Example: 161 for the quarter ended March 31, 2016.)
- The number of part-time and full-time employees with wages subject to Unemployment Insurance (UI) in box A.

✓ **Verify the employee information and monetary amounts:**

- Include dollars and cents for monetary amounts. Do not use dashes, commas, or slashes (-, /).
- Do not report negative amounts.
- Ensure all employee Social Security numbers and names are reported correctly.
- Ensure the individual employee wage and withholding amounts are correct.
- Ensure page totals and the grand totals are correct.
- Ensure all pages are included.

✓ **To prevent your DE 9C from being misread:**

- Use only EDD preprinted forms or an EDD-approved alternate form.
- Use font size 10 or 12 in upper-case letters.
- If using a pen, use only black ink and print neatly.

✓ **When you have no payroll for the quarter:**

- Enter zeros in each box in Item A. Check box **C. No Payroll**, sign, date, provide your phone number on the form, and send to the EDD.

✓ **If you are out of business:**

- Check box **B. Out of Business/No Employees** on the *Quarterly Contribution Return and Report of Wages, DE 9*, for the quarter. Check box B only if this is your final report and you will not be reporting wages in any subsequent quarter. You are required to file your DE 9, DE 9C, and pay any amounts due with a *Payroll Tax Deposit, DE 88*, within 10 days of quitting business to avoid penalty and interest charges.

Employers are responsible for ensuring that the DE 9C is correct and timely, even when a payroll service, bookkeeper, or accountant prepares the DE 9C.

Refer to *Information Sheet: Optical Character Recognition on Paper Returns, Payments, and Wage Reports, DE 231OCR*, available at www.edd.ca.gov/pdf_pub_ctr/de231ocr.pdf, for additional information regarding paper reporting and alternate filing options.

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.