

Quarterly Contribution Return and Report of Wages (Continuation)- DE 9C (FRONT)



QUARTERLY CONTRIBUTION RETURN AND REPORT OF WAGES (CONTINUATION)



Page number _____ of _____

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.

009C0111

QUARTER ENDED _____

DUE _____

DELINQUENT IF NOT POSTMARKED OR RECEIVED BY _____

YR QTR

EMPLOYER ACCOUNT NO. _____

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.

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/NO EMPLOYEES

Date _____

E. SOCIAL SECURITY NUMBER F. EMPLOYEE NAME (FIRST NAME) (M.I.) (LAST NAME)

G. TOTAL SUBJECT WAGES H. PIT WAGES I. PIT WITHHELD

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G. TOTAL SUBJECT WAGES H. PIT WAGES I. PIT WITHHELD

J. TOTAL SUBJECT WAGES THIS PAGE K. TOTAL PIT WAGES THIS PAGE L. TOTAL PIT WITHHELD THIS PAGE

M. GRAND TOTAL SUBJECT WAGES N. GRAND TOTAL PIT WAGES O. GRAND TOTAL PIT WITHHELD

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.)

DE 9C (1-11) MAIL TO: State of California / Employment Development Department / P.O. Box 989071 / West Sacramento CA 95798-9071



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CU

Quarterly Contribution Return and Report of Wages (Continuation)- DE 9C (BACK)



INSTRUCTIONS FOR COMPLETING THE QUARTERLY CONTRIBUTION RETURN AND REPORT OF WAGES (CONTINUATION) (DE 9C) PLEASE TYPE THIS FORM

Did you know you can file this form online using EDD's Expanded e-Services for Business? For a faster, easier, and more convenient method of reporting your DE 9C information, visit our Web site at www.edd.ca.gov. Contact our Taxpayer Assistance Center at (888) 745-3886 voice or TTY (800) 547-9565 for additional forms or inquiries regarding reporting wages or the subject status of employees. 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. **Do not use dollar signs, dashes, commas, or slashes (\$ - , /).**

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

If you must hand write this form, print each letter or number in a separate box as shown. **Do not use dollar signs, dashes, commas, decimal points, or slashes (\$ - , . /).**

EMPLOYEE (FIRST NAME)	M.I. (LAST NAME)	TOTAL SUBJECT WAGES
I M O G E N E	A S A M P L E	1 2 3 4 5 . 6 7

Retain a copy of the DE 9C(s) for your records. If you have more than seven employees, use additional pages or a format approved by the Employment Development Department (EDD). 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, and the quarter ended date. 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 day 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 9C.

WAGES AND WITHHOLDINGS TO REPORT ON A SEPARATE DE 9C

Prepare a DE 9C to report the types of exemptions listed below. All three exemptions can be reported on one DE 9C. 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 9C.**

- **Religious Exemption:** Employees who file and are approved by EDD for an exemption from State Disability Insurance (SDI) taxes under Section 2902 of the California Unemployment Insurance Code (CUIC).
- **Sole Shareholder:** An individual who elects and is approved by EDD 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 *California Employers Guide* (DE 44) 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. Please sign and complete the information in Item P.
- ITEM D. OUT OF BUSINESS/NO EMPLOYEES: Check this box if this is your final report and you will not be reporting wages in any subsequent quarter. You must also complete the *Quarterly Contribution Return and Report of Wages* (DE 9) and pay any amounts due with a *Payroll Tax Deposit* (DE 88) within ten days of quitting business to avoid penalty and interest charges. On the date line, please indicate the date your business closed or no longer had employees.
- ITEM E. SOCIAL SECURITY NUMBER (SSN): Enter the SSN of each employee or individual to whom you paid wages in subject employment, paid Personal Income Tax (PIT) wages, and/or from whom you withheld personal 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 *Quarterly Contribution and Wage Adjustment Form* (DE 9ADJ).
- 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 personal 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 Employers Guide* (DE 44) under "Types of Employment" and "Types of Payments."
- ITEM H. PIT WAGES: Enter the amount of wages paid (including cents) that are subject to personal 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 Contribution Return and Report of Wages (Continuation) (DE 9C)* (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 (Item L) for all pages for the quarter.*

***NOTE: Provide separate grand totals for Voluntary Plan Disability Insurance reporting and special exemption reporting (Religious Exemption, Sole Shareholder, Third Party Sick Pay).** Combine all other *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C) pages to arrive at the grand totals for Items M, N, and O.

ITEM P. ON PAGE 1 ONLY, signature of preparer or responsible individual, including title, telephone number, and signature date.