



Taxpayer Assistance Center 1-888-745-3886

# CALIFORNIA EMPLOYER

Third Quarter 2008

## Internet File Transfer (FSET) Offers Flexibility in Filing Payroll Tax Reports

We are expanding and improving our e-Services to better serve your employment tax needs. You will now be able to use the Federal/State Employment Tax (FSET) program to send your *Quarterly Wage and Withholding Report* (DE 6) and *Annual Reconciliation Report* (DE 7) as a file attachment.

The FSET program offers new features, and greater flexibility for filing the DE 6 and DE 7. This program will also include the filing of other forms in the near future:

- **More Flexible and Secure Filing** – 24/7 availability (except during scheduled maintenance) and a highly secure Internet file exchange that accepts large volumes of records in a single transmission.
- **Fast Acknowledgements** - transmissions are acknowledged in real-time, and returns are acknowledged the same day, providing the ability to track and reconcile returns using the acknowledgement

web service methods.

- **Planned Expansion**

- ✓ Report of New Employee(s), DE 34
- ✓ Report of Independent Contractor(s), DE 542

### Who Can Participate

The program is open to software developers, transmitters, and payroll service providers who act as reporting agents. The program is also open to employers who want to develop their software. Individual business taxpayers may also choose to use the services of a participating payroll service provider or transmitter. A list of providers and transmitters is available at [www.edd.ca.gov](http://www.edd.ca.gov).

To learn how to use FSET, go to <https://eddservices.edd.ca.gov> and look for the **Internet File Transfer (FSET)** link. If you have questions, call 1-866-592-1651 or email us at [fset@edd.ca.gov](mailto:fset@edd.ca.gov).

## *EDD Web Site Has a New Look & Feel – Try It Out!*

EDD has launched our redesigned Web site which features the new look and feel of the State of California Web site template. All of the information from our current Web site is included on the new site with user friendly navigation and format.

Our most noted improvement to the EDD site is the tab-style navigation along the top of each page. This new navigation along with well designed headings, allows you to find and access important information about our programs and services quickly and efficiently.

The EDD Web site redesign makes it easier to access information, locate services, and receive up-to-date information and news. You can log on at [www.edd.ca.gov](http://www.edd.ca.gov)

## Review Reserve Account Statement of Charges

In October 2008, an annual *Statement of Charges to Reserve Account* (DE 428T) will be mailed to you. This statement notifies you of the unemployment insurance (UI) benefit charges and credits to your reserve account during the fiscal year July 1, 2007 through June 30, 2008. Charges are itemized and based on UI benefits paid to your former employees. Charges to your reserve account may increase your UI contribution rate for the tax year 2009, so it is important to review your statement carefully and respond promptly if you do not agree with the charges. The deadline to protest incorrect charges is 60 days from the mail date on your statement. An extension of up to 60 days may be granted if your request is submitted before the protest deadline.

For further information, please refer to the *Explanation and Instruction Sheet* (DE 428C) included with the DE 428T, or call our Taxpayer's Assistance Center at (888) 745-3886. The DE 428C is avail-

able at [www.edd.ca.gov/pdf\\_pub\\_ctr/de428c.pdf](http://www.edd.ca.gov/pdf_pub_ctr/de428c.pdf).

If you have any address changes and/or

agent updates, please inform EDD immediately by calling (888) 745-3886 in order to receive your DE 428T.

## Unemployment Insurance Answers at Your Fingertips

Do you have a question about Unemployment Insurance (UI) eligibility, appeals, or fraud? You can get answers quickly and easily on the *Frequently Asked Questions* feature on the EDD Web site.

To access this feature, go to [www.edd.ca.gov](http://www.edd.ca.gov), then go to the "Unemployment" section and click on "Frequently Asked Questions" (FAQ), then click on the "For Employers" link. This new section, "For Employers," has additional UI information especially for the employer community.

You may submit questions via the Internet in a secure environment. Click on the "Contact UI" link. Any infor-

mation provided is treated as confidential.

In the event you have to lay off staff, your former employees may file for UI benefits online at *eApply4UI*. It is available in both English and Spanish. Go to EDD's Web site, click on the "Unemployment" tab and on "Filing a Claim." Then click on Apply Online (*eApply4UI*.) This application allows individuals to file for UI benefits online and is available 24 hours a day.

For more information, visit our Web site and select the Unemployment Insurance tab at the top of the page.

## Free Labor Law and Payroll Taxes Seminars

Are you interested in learning more about state labor and payroll tax laws on overtime, child labor, expense reimbursement, meals and lodging, payroll record keeping, and workplace postings?

The Employment Development Department (EDD), in partnership with the Division of Labor Standards Enforcement (DLSE), offers no cost seminars on state labor laws and payroll taxes. Topics include:

- Recordkeeping.
- Employer reporting and payment requirements.
- Common wage and hour law applications.
- Employer and employee rights and responsibilities.
- Basics of how to distinguish between employees and independent contractors.

Recent comments EDD received include:

"I learned new ideas and will use this information in my business. It was just what I expected and more."

"I really appreciated that the speakers were so thorough and understandable."

These seminars are held throughout the state in both English and Spanish. Participants may request a Tax Certificate of Completion after attending the course.

Some seminar dates and locations are shown below. To view a complete list of dates for this and other seminars or to register for a seminar, visit our Web site at [www.edd.ca/gov/Payroll\\_Tax\\_Seminars/](http://www.edd.ca/gov/Payroll_Tax_Seminars/) or call our Taxpayer Assistance Center at (888) 745-3886.

### State Labor Law Payroll Tax Seminars

Bakersfield	09-11-08
Bakersfield*	09-19-08
Bakersfield	12-12-08
Chico	12-10-08
Concord	12-04-08
El Centro	11-21-08
Fresno	11-05-08
Hemet	10-09-08
Oakland	11-05-08
Sacramento	11-05-08
San Diego	10-22-08
San Francisco	10-15-08
San Jose	09-24-08
San Jose	11-14-08
San Jose*	11-21-08
Santa Ana	09-24-08
Santa Ana	12-17-08
Ventura	11-13-08
Visalia	11-06-08

\* Seminars in Spanish

## Free Seminars, Workshops for Small Businesses, Nonprofits

The Board of Equalization (BOE) sponsors Free Seminars and Workshops for Small Businesses and Nonprofit Organizations

**Small Business Fairs:** Free seminars for small business owners are offered by several tax agencies to assist with tax aspects of your business. Talk to experts from the Board of Equalization, Internal Revenue Service, Franchise Tax Board and Employment Development Department. To learn about locations and dates and to register online go to: [www.boe.ca.gov/sutax/tpsched.htm](http://www.boe.ca.gov/sutax/tpsched.htm) or call (916) 341-7389. Seminars will be held in:

### Santa Clarita Valley

September 24, from 9 a.m. to 2:30 p.m.

### Auburn

October 21, from 9 a.m. to 2:30 p.m.

**Nonprofit Seminars:** BOE offers free seminars to discuss tax laws, exemptions, and

reporting requirements as they apply to nonprofit and exempt organizations.

To learn more about seminar locations and dates, and to register, call (916) 341-7389 or go to <http://www.boe.ca.gov/sutax/nonprofitsched.htm>.

Some upcoming seminars are listed below.

**San Diego:** October 7, 2008, from 9 a.m. to 4 p.m.

**Bakersfield:** October 15, 2008, from 9 a.m. to 4 p.m.

**San Fernando Valley:** October 21, 2008, from 9 a.m. to 4 p.m.

**Sales and Use Tax Classes Available Statewide** – To find a class in your area or to register for a class online go to: [www.boe.ca.gov/sutax/tpsched.htm](http://www.boe.ca.gov/sutax/tpsched.htm)

## Payroll Tax Information

Taxpayer Assistance Center (for tax information, address changes, and payroll forms)	<b>1-888-745-3886</b>
Forms Requests (25+ copies)	<b>(916) 322-2835</b> <b>Fax (916) 928-5910</b>
Employer Account number Registration Information	<b>(916) 654-7041</b> <b>Fax (916) 654-9211</b>
Electronic Funds Transfer	<b>(916) 654-9130</b> <b>Fax (916) 654-7441</b>
Magnetic Media Reporting: -Quarterly Reports -New Employee Registry/Independent Contractor	<b>(916) 654-6845</b> <b>(916) 651-6945</b>
Alternate Forms Coordinator	<b>(916) 255-0649</b> <b>Fax (916) 255-1578</b>
Telefile Electronic data interchange	<b>1-800-796-3524</b> <b>1-800-796-3524</b>
Tax Rates and Benefit Charge Information	<b>(916) 653-7795</b>
New Employee Registry	<b>(916) 657-0529</b> <b>Fax (916) 319-4400</b>
Independent Contractor Reporting	<b>(916) 657-0529</b> <b>Fax (916) 319-4410</b>
Offers in Compromise	<b>(916) 464-2726</b> <b>Fax (916) 464-2121</b>
To report fraud	<b>1-800-528-1783</b> <b>Fax (916) 227-2772</b>
Taxpayers Advocate Office	<b>1-866-594-4177</b> <b>(916) 654-8957</b>
EDD's Web site	<b><a href="http://www.edd.ca.gov">www.edd.ca.gov</a></b>
FUTA recertification	<b>(916) 654-8545</b>

## e-File/e-Services Workshops

The state EDD, Franchise Tax Board (FTB), Board of Equalization (BOE) and Internal Revenue Services (IRS) are sponsoring no-cost e-File/e-Services workshops starting in September 2008. We will visit Northern, Central, and Southern California to bring you the latest information and assistance.

For details and to register for a workshop, please visit FTB's Web site at [www.ftb.ca.gov](http://www.ftb.ca.gov).

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