

INSTRUCTIONS FOR COMPLETING ITEMS 1, 2, 3 & 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 PENALTY AND INTEREST MAY BE CHARGED.**

ITEM	INSTRUCTIONS
1. PAY DATE	If your deposit schedule is:
	NEXT BANKING DAY OR SEMIWEEKLY * MONTHLY * QUARTERLY
	Enter the pay date the employees were paid wages. Enter the last day of the month. Enter the last day of the quarter (see page 3).
2. DEPOSIT SCHEDULE	See page 3 to determine your deposit schedule based on your federal deposit schedule/requirement AND the amount of California PIT you have withheld. If you do not meet one of the federal deposit schedules you are required to make California payroll tax deposits quarterly.
3. QUARTER COVERED	Enter the year (YY) and quarter (Q) in which the wages were paid to employees: <ul style="list-style-type: none"> • If your payroll was in January, February or March 2012, use 121; • If your payroll was in April, May or June 2012, use 122; • If your payroll was in July, August or September 2012, use 123; or • If your payroll was in October, November or December 2012, use 124.
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 the ETT tax rate).
C) SDI	Enter the amount of SDI due from your employees' wages (SDI taxable wages times the SDI tax rate). 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 of interest due for late payment of payroll taxes due.
G) TOTAL PAID	Enter the total of Item 4 A) through F).

* If you have accumulated less than \$350 of California PIT and choose to make an additional deposit before the quarterly due date, designate the "DEPOSIT SCHEDULE" as QUARTERLY on your DE 88 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.**

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" box to mark on DE 88/DE 88All
Next Banking Day	Less than \$350	Any day	Quarterly ²	Quarterly
	\$350 to \$500	Any day	15th of the following month	Monthly
	More than \$500	Any day	Next Banking Day	Next Banking Day
Semiweekly	Less than \$350	Any day	Quarterly ²	Quarterly
	\$350 to \$500	Any day	15th of the following month	Monthly
	More than \$500	Wed., Thur., Fri.	Following Wednesday ³	Semiweekly
	More than \$500	Sat., Sun., Mon., Tues.	Following Friday ³	Semiweekly
Monthly	Less than \$350	Any day	Quarterly ²	Quarterly
	\$350 or more	Any day	15th of the following month	Monthly
Quarterly ^{4, 5} or Annually ⁶	Less than \$350	Any day	April 30, 2012 July 31, 2012 October 31, 2012 January 31, 2013	Quarterly
	\$350 or more	Any day	15th 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.
- 2 If you have accumulated less than \$350 of PIT and you choose to make an additional deposit before the quarterly due date, designate the "DEPOSIT SCHEDULE" as QUARTELY on your DE 88 coupon.
- 3 The transition period of the semiweekly schedule allows employers to make deposits in any 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 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). This guide can be found at www.irs.gov on the Internet.
- 5 A deposit of employer UI and ETT contributions and any accumulated SDI 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 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, 2012	April 30, 2012
June 30, 2012	July 31, 2012
September 30, 2012	October 31, 2012
December 31, 2012	January 31, 2013

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