



PAYROLL TAX DEPOSIT, DE 88, PRINTING SPECIFICATIONS COMPUTER OR LASER GENERATED ALTERNATE FORMS

The Employment Development Department (EDD) provides *Payroll Tax Deposit*, DE 88, forms suitable for laser printers at no cost to our customers.

State law requires employers to electronically submit employment tax returns, wage reports, and payroll tax deposits to the EDD. The print specifications for alternate forms are provided for employers who have an approved e-file and e-pay mandate waiver.

You can submit, file, and pay online using e-Services for Business at www.edd.ca.gov/e-Services_for_Business to comply with the e-file and e-pay mandate. For more information on this mandate, visit www.edd.ca.gov/EfileMandate.

These specifications will assist you in creating an alternate (facsimile) DE 88 form that we can image with our equipment. A sample alternate DE 88 and an original DE 88 are included with these specifications. **The sample alternate DE 88 format should not be used to align with your new alternate format as reproduction has caused distortion.**

Please use the print and line positions provided in these specifications to create your alternate form. The DE 88 form is the correct template to use to verify that your alternate format is correct. Place the DE 88 over or under your alternate format and visually verify that the data on your alternate form is printing within the corresponding boxes on the DE 88. If this is the case, the alternate format has been designed to meet our specifications.

ALL FORMS MUST BE SUBMITTED TO THE EDD FOR APPROVAL BEFORE USE.

Please submit a sample deck for testing and approval. **The test deck should include 25 original documents – no photocopies.** You may use dummy data and repeat the data on all the pages.

The test deck should be mailed to the following address:

Alternate Forms Coordinator
Information Management Group II, MIC 96
Employment Development Department
PO Box 826880
Sacramento, CA 94280-0001

For express mail, make sure to include phone number 916-255-0649 on the airbill. The street address is: 9815 C Goethe Road, Sacramento, CA 95827, Attention: Alternate Forms Coordinator, MIC 96.

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TEST SAMPLES MUST MEET A 95% OR BETTER READ RATE TO BE APPROVED.

GENERAL REQUIREMENTS AND INFORMATION

Paper: Use 8 1/2 inches by 11 inches white, 20-pound bond paper. Please do not use “No Carbon Required” (NCR) paper or recycled paper.

Form Size: The DE 88 coupon is 8 inches wide by 3 4/6 inches high. Alternate form samples submitted to the EDD must be cut cleanly to these dimensions. If the alternate forms submitted for testing and approval are not cut to the required dimensions with a straight edge, new test samples will be requested.

Alignment: The top of the form is zero, the bottom line is 22, the left perforation is print position zero, and the right perforation is print position 80. Print at six vertical lines per inch and 10 horizontal print positions per inch.

Ink: Use black ink only. If possible, use non-ferric ink.

Printer: Do not use a dot matrix printer.

Font Size: Please use 10 or 12 point Lucinda Console or Courier font to print the data to be captured. Data to be captured is indicated by bold print. **Do not print your alternate format in bold type. All letters must be printed in UPPER CASE only.**

EDD Approval Number: This number will be assigned to the forms that the EDD has tested and approved.

Unscannable File Copies: If you provide your customers with copies that are not Optical Character Reader (OCR) compatible, please advise them not to submit their file copies to the EDD. We have found that the warning “**DO NOT SEND THIS COPY TO THE EDD**” is effective when printed on the file copy.

User Codes: If you print code numbers or letters on your forms, please position them above the Employer Name and Address between lines 9 and 12 and print positions 6 thru 33.

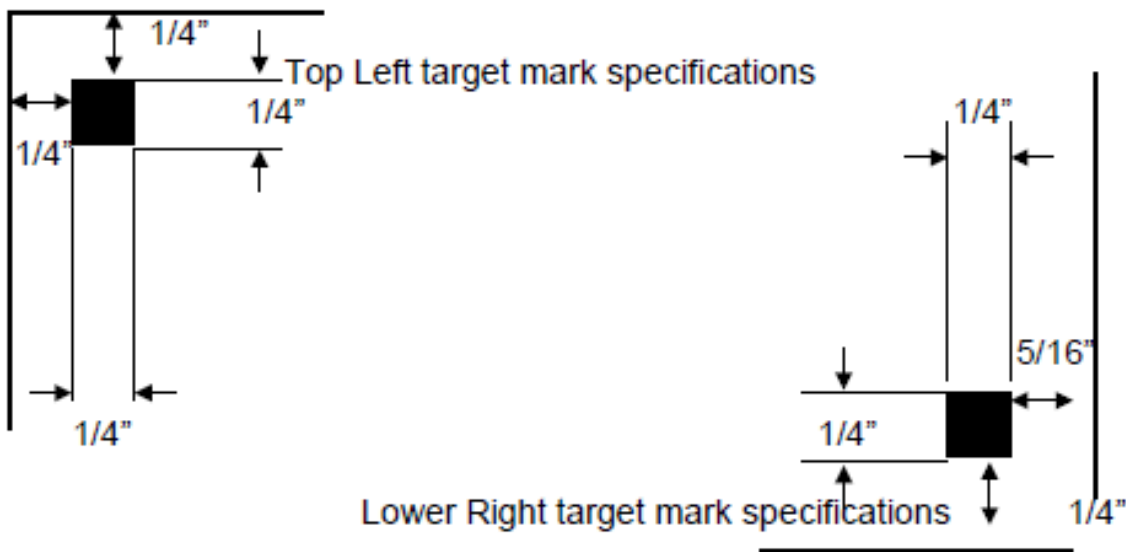
Display of Numbers: Right justify the numbers in the payment amount fields. Use decimal points or spaces between digits as appropriate, for example: 32 417.98 or 32 417 98. Do not use commas or dollar signs.

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TARGET MARKS

Target Marks: Two target marks are placed at the top left and lower right corners to help the EDD equipment properly align the scanned forms. The upper left-hand target mark is 1/4 inch square and positioned 1/4 inch off the top and left paper edge. The lower right target mark is 1/4 inch square and positioned 1/4 inch off the bottom and 5/16 inch off the right paper edge.

The following is a sample of the correct placement of the target marks on the alternate DE 88 form:





Account Number Scanline: If you are making a payroll tax deposit and you have your employer payroll tax account number, submit your alternate format with the unique Account Number Scanline. The correct format for the Account Number Scanline is “NNNNNNNN.” The N represents the California employer payroll tax account number. Print in the OCR A, 12 point bold font (or Courier 12 font if OCR A is unavailable). The print and line positions for the Account Number Scanline are listed below:

ITEM	PRINT LINES	PRINT POSITIONS	PRINT FORMAT
Account Number Scanline	18	29 thru 36	NNNNNNNN

Note: If you do not have an employer payroll tax account number, use e-Services for Business to register for your employer payroll tax account number. In most cases, an employer payroll tax account number is issued within a few minutes.

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The following is a sample of the correct position for the Account Number Scanline on the alternate DE 88 form with a California employer payroll tax account number:

		123117	NB	UI	
SAMPLE COUPON CA CORP EDD 12345			SW	ETT	
			Mthly	DI	
			Qtrly	PIT	8 97
123 4567 8		174		PEN	
EMPLOYMENT DEVELOPMENT DEPARTMENT				INT	
				TOT \$	8 97
	12345678				
PREPARER	PHONE NUMBER				
	(916) 123-4567				
					

SAMPLE

DE 88 REV 18 (11-12)

ITEM	PRINT LINES	PRINT POSITIONS	PRINT FORMAT
Target Marks	See page 3.		
Account Number Scanline	See page 3 and 4 above.		
Payroll Date	5	21 thru 31	MMDDYY
Employer Name	8	6 thru 33	NAME
Employer DBA	9	6 thru 33	DBA
Employer Address or FEIN	10	6 thru 33	MAILING ADDRESS or FEIN
Employer Approval Number (Assigned by the EDD.)	11	6 thru 15	EDD 12345
Employer Payroll Tax Account Number	13	13 thru 31	NNN NNNN N

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ITEM	PRINT LINES	PRINT POSITIONS	PRINT FORMAT
(Continued)			
Year/Quarter	13	42 thru 46	YYQ
EDD (For use with the EDD supplied envelopes.)	15	16 thru 49	EMPLOYMENT DEVELOPMENT DEPARTMENT

Payment Type: Print X only by payment being reported and display the titles in a small font. **Do not use bold print.**

Next-Day X (Abbreviate title to ND)	5 5	40 thru 42 46	ND X
Semiweekly X (Abbreviate title to SW)	7 7	40 thru 42 46	SW X
Monthly X (Abbreviate title to Mtly)	9 9	40 thru 42 46	Mtly X
Quarterly X (Abbreviate title to Qtly)	11 11	40 thru 42 46	Qtly X

ITEM	PRINT LINES	PRINT POSITIONS	PRINT FORMAT
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Fund Titles/Payment Amounts: Please display the fund titles in a small font. Print the fund types even if there is no payment for that fund.

Unemployment Insurance	5	51 thru 53	UI
UI Amount	5	61 thru 77	N NNN NNN NN
Employment Training Tax	7	51 thru 53	ETT
ETT Amount	7	61 thru 77	N NNN NNN NN
State Disability Insurance	9	51 thru 53	DI
SDI Amount	9	61 thru 77	N NNN NNN NN

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ITEM	PRINT LINES	PRINT POSITIONS	PRINT FORMAT
(Continued)			
California PIT	11	51 thru 53	PIT
PIT Amount	11	61 thru 77	N NNN NNN NN
Penalty	13	51 thru 53	PEN
Penalty Amount	13	61 thru 77	N NNN NNN NN
Interest	15	51 thru 53	INT
Interest Amount	15	61 thru 77	N NNN NNN NN
Total Paid	17	51 thru 53	TOT
Dollar Sign	17	57 thru 58	\$ (Use OCR B 18pt)
Decimal	17	74 thru 75	(BOLD)
Total Amount	17	59 thru 77	N NNN NNN NN
Preparer and Phone Number	20	1 thru 38	Any font is acceptable, but do not extend beyond print position 38 to the right.
Revision Number (Reduced font is necessary – there should be 2/8 inch clearance around lower right target mark.)	21	60 thru 70	DE 88 Rev. 18 (11-12)

N=Numeric

Quarterly – This DE 88 coupon type is used only at the end of the quarter to make UI and ETT payments and to pay any SDI and PIT not previously deposited. The correct method of completing the quarterly DE 88 coupon is as follows:

- Include the last day of the quarter in the PAYROLL DATE field.
- Mark the QUARTERLY payment type.
- Include the correct year and quarter in the YEAR/QUARTER field.

If you have any questions about these specifications, please contact the Alternate Forms Coordinator at 916-255-0649.