

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

Completing the DE 9C with correct information can save time and money for both the employer and the Employment Development Department (EDD).



For a faster, easier, and more convenient method of reporting, you may e-File your DE 9C using the Internet at [www.edd.ca.gov](http://www.edd.ca.gov). This reduces reporting errors and eliminates the need for mailing your DE 9C.

If you are still filing a paper DE 9C, the following checklist can help prevent reporting errors and erroneous Unemployment Insurance and State Disability Insurance benefit claims.

✓ **Are the following correct?**

- Your Employer Account Number and business name.
- The year and quarter you are reporting.  
(Example: 111 for the quarter ended March 31, 2011.)
- The social security numbers and names of your employees.
- The number of **part-time** and full-time employees in box A.

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

- Type and use font size 12 in upper-case letters.
- If using a pen, print neatly.
- Use only black ink.

✓ **Verify the monetary amounts.**

- Include dollars and cents. Do not use dashes, commas, or slashes (- , /).
- Are your employees' wages and withholding amounts correct?
- Are page totals and the grand totals correct?

✓ **What to do if you have no payroll for the quarter?**

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

✓ **What to do if you are out of business?**

- Check box "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 a *Quarterly Contribution Return and Report of Wages* (DE 9) 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 to ensure the DE 9C is correct and timely even though you have a payroll service, bookkeeper, or accountant prepare the DE 9C.

Do not submit your DE 9C in spreadsheet form. An alternate form DE 9C, prepared by your payroll preparer, must first be approved by the Alternate Forms Coordinator. Please call (916) 255-0649 for additional information.

Call the Taxpayer Assistance Center at (888) 745-3886 if you have any questions.