

INSTRUCTIONS FOR COMPLETING PAYROLL TAX DEPOSIT (DE 88ALL) COUPON

The following instructions are for completing Items 1, 2, 3, and 4 on the DE 88ALL coupon. The PAYROLL DATE, PAYMENT TYPE, and PAYMENT QUARTER **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 INTEREST AND PENALTY MAY BE ASSESSED.**

ITEM	INSTRUCTIONS			
1. PAYROLL DATE	If your Payment Type is:			
	NEXT BANKING DAY	SEMI-WEEKLY	MONTHLY	QUARTERLY
	Enter the date employees were paid wages and more than \$400 in California PIT withholdings were accumulated.	Enter the last day of the month employees were paid wages.	Enter the last day of the quarter .	
2. PAYMENT TYPE	Check one box only.			
3. PAYMENT QUARTER	Enter the year (YY) and quarter (Q) in which the wages were paid to employees, i.e.: <ul style="list-style-type: none"> • If your payroll was in January, February or March of year 2000, use 001; • If your payroll was in April, May or June of year 2000, use 002; • If your payroll was in July, August or September of year 2000, use 003; or • If your payroll was in October, November or December of year 2000, use 004. 			
4. PAYMENT AMOUNTS:	If any of the following amounts are zero, do not enter an amount. Leave the box blank. Do not enter negative or credit amounts.			
A) UI	Enter the amount of UI payment deposits due (UI taxable wages times your UI tax rate).			
B) ETT	Enter the amount of ETT due (UI taxable wages times your ETT tax rate).			
C) SDI	Enter the amount of SDI withheld from your employee's wages (SDI taxable wages times the SDI tax rate).			
D) CALIFORNIA PIT	Enter the amount of California PIT withheld from your employee's 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 DUE	Enter the total of Item 4. A) through F).			