

INSTRUCTIONS FOR DE 1GS REGISTRATION FORM FOR GOVERNMENTAL ORGANIZATIONS, PUBLIC SCHOOLS, & INDIAN TRIBES

An employer is required by law to file a registration form with the Employment Development Department (EDD) within fifteen (15) days after paying over \$100 in wages for employment in a calendar quarter. Please complete the registration process by doing **one** of the following:

- Mail your completed registration form to EDD, Taxpayer Assistance Center, Attn: Specialized Coverage Desk/P.O. Box 2068/Rancho Cordova, CA 95741-2068 **or**
- Fax your completed registration form to EDD at (916) 464-2904.
- If you are already registered and have a change in form or ownership, please complete a *Change of Employer Account Information* (DE 24)
- Attach additional sheets if your information will not fit in the space provided.

Industry specific registration forms for Agricultural, Government/Schools/Indian Tribes, Household Workers, Nonprofit, or Personal Income Tax Only are available online at www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm#Forms.

NEED MORE HELP OR INFORMATION?

- If you have questions regarding this form or the registration account number and assignment process and about whether your business entity is subject to reporting and paying State payroll taxes, you may visit our Web site at www.edd.ca.gov/Payroll_Taxes/Reporting_Requirements.htm. You may also call our Taxpayer Assistance Center at (888) 745-3886. For TTY (nonverbal) access, call (800) 547-9565. Outside U.S. or Canada, call (916) 464-3502.
- Access the EDD Web site at www.edd.ca.gov.

- A. **LIST ALL PRINCIPAL OFFICERS OR ADMINISTRATORS** – Enter the full name, middle initial, surname, title, social security number, and California driver's license number for each officer, administrator, or tribal council member.
- B. **BUSINESS NAME** – Enter name by which your business is known to the public. Enter "N/A" if the business name is the same as the organization or tribe name.
- C. **OWNERSHIP BEGAN** – Enter date the new ownership began operating.
- D. **FEDERAL TAX NUMBER** – Enter Federal Employer Identification Number. If not assigned, enter "Applied For."
- E. **ORGANIZATION OR TRIBE NAME** – Enter the name of the organization under which your business operates. Indian tribes must provide the full tribal name as shown on the Federal Register.
- F. **PHYSICAL BUSINESS LOCATION** – Enter the California street address (not PO Box) and telephone number where business is physically conducted. If you have multiple California locations, please attach the physical business addresses on a separate sheet of paper. Indian tribes must also provide the mailing address for the tribal council.
- G. **MAILING ADDRESS** – Enter mailing address where EDD correspondence and forms should be sent. Provide daytime phone number.
- H. **INDICATE FIRST QUARTER AND YEAR WAGES EXCEEDED \$100** – Check the appropriate box for the quarter in which you first paid over \$100 in wages.
- I. **PRIOR REGISTRATION** - If any part of the ownership shown in box A, B, or E is operating or has ever operated a business at another location, check "Yes" and provide account number, business name, and address in box J.
- J. **FORMER BUSINESS INFORMATION** – If "Yes" is checked in box I, provide former EDD account number, business name, and address.
- K. **ALTERNATIVE FINANCING** – If you would like information on alternative methods of financing unemployment insurance, check the appropriate boxes for the information you want. Check "NO" if you want tax-rate method.
- L. **ORGANIZATION TYPE** – Check box that best describes the legal form of the ownership shown in items A, B, or E. If other, please specify.
- M. **COUNTY WHERE BUSINESS IS LOCATED** – Enter county name.
- N. **EMPLOYER TYPE** – Check box that best describes your employer type.
- O. **NUMBER OF CALIFORNIA EMPLOYEES** – Enter the number of workers who are considered to be California employees. Refer to Information Sheet: *Employment* (DE 231) and Information Sheet: *Multi-State Employment* (DE 231D) on our Web site at www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm#Publications for additional information.
- P. **INDUSTRY ACTIVITY** – Check box that best describes the industry activity of your business. Describe the particular product or service in detail. This information is used to assign an Industrial Classification Code to your business. If you would like more information on industry coding or the North American Industry Classification System (NAICS), you can visit the Web site at www.census.gov/epcd/www/naics.html.
- Q. **CONTACT PERSON FOR BUSINESS** – Enter the name, title/company name, address, and daytime telephone number of the person authorized by the ownership shown in items A or B to provide EDD staff information needed to maintain the accuracy of your employer account.
- R. **DECLARATION** – This declaration must be signed by an individual having the authority to sign on behalf of the business.
- S. **PAYROLL TAX EDUCATION** – EDD provides educational opportunities for taxpayers to learn how to report employees' wages and pay taxes, pointing out the pitfalls that create errors and unnecessary billings. Visit our Web Site at www.edd.ca.gov/payroll_tax_seminars/ or call us at (888) 745-3886 for more information.

We will **notify** you of your **EDD Account Number** by mail. To help you understand your tax withholding and filing responsibilities, you will be sent a **California Employer's Guide (DE 44)**. Please keep your account status current by completing a **Change of Employer Account Information (DE 24)** for all future changes to the original registration information. The DE 44 and DE 24 can be accessed through our Web site at www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm.

Tribal employers should call the tribal UI information number (916) 653-8135 for registration assistance or other questions.