

INSTRUCTIONS FOR COMPLETING ITEMS 1, 2, 3 AND 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 date employees were paid wages.	Enter the pay date the employees were paid wages.	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 th wages were paid to employees: <ul style="list-style-type: none"> • If your payroll was in January, February, or March 2008, use 081; • If your payroll was in April, May or June 2008, use 082; • If your payroll was in July, August, or September 2008, use 083; or • If your payroll was in October, November, or December 2008, use 084. 		
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 employee's 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.**

California Deposit Requirements				
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 \$400	Any day	15th of the following month	Monthly
	More than \$400	Any day	Next Banking Day	Next Banking Day
Semiweekly	Less than \$350	Any day	Quarterly ²	Quarterly
	\$350 to \$400	Any day	15th of the following month	Monthly
	More than \$400	Wed., Thur., Fri.	Following Wednesday	Semiweekly
	More than \$400	Sat., Sun., Mon., Tues.	Following Friday	Semiweekly
Monthly	Less than \$350	Any day	Quarterly ²	Quarterly
	\$350 or more	Any day	15th of the following month	Monthly
Quarterly ^{3, 4} or Annually ⁵	Less than \$350	Any day	April 30, 2008 July 31, 2008 October 31, 2008 February 2, 2009	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 QUARTERLY on your DE 88 coupon.

³ This is not a federal deposit requirement. If you do not meet one of the federal deposit schedules, you are required to make California payroll tax deposits quarterly. 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.

⁴ 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.

⁵ If your federal deposit schedule/requirement is annually, you are required to make California payroll tax deposits quarterly.

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, 2008	April 30, 2008
June 30, 2008	July 31, 2008
September 30, 2008	October 31, 2008
December 31, 2008	February 2, 2009

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