

UNIT 10

STUDY QUESTIONS

1. The SUTA tax is used to fund benefits for workers who are temporarily unemployed through no fault of their own. The amount and duration of these benefits are determined by state regulations.
2. The disability insurance tax imposed by some states is used to fund benefits for employees who are unable to work because of an illness, injury, or accident that is not job-related.
3. The workers' compensation insurance that employers purchase is intended to provide benefits to employees who are unable to work because of a job-related illness or injury. In the case of a job-related death, workers' compensation insurance provides benefits to the employee's family.
4. The jobless worker must apply for benefits at one of the offices of the unemployment insurance system in his or her state. In most states, the jobless worker completes a claim form and is interviewed by an unemployment counselor.
5. In most states, only the employer pays the SUTA tax.
6. The maximum credit that employers can claim for SUTA tax is 5.4 percent.
7. After a jobless worker applies for unemployment insurance benefits in California, the state sends a notice of the claim to the worker's last employer. This notice allows the former employer to check the information provided by the worker, correct any errors, and give any additional information that is necessary. When a claim is approved, the former employer receives a second notice showing the amount of benefits awarded to the worker.
8. For SUTA purposes, employers must keep records that show the following information:
 - a. Each employee's starting and ending dates with the firm.
 - b. The reason why each employee leaves the firm.
 - c. The wages earned by each employee and other facts that state authorities need to determine an employee's eligibility for unemployment benefits and the amount of benefits due.
9. The employer usually pays an estimated premium for workers' compensation insurance at the beginning of each year, based on the estimated payroll for that year. After the end of the year, the actual premium owed is computed, based on the actual payroll for the year. If the actual premium owed is greater than the estimated premium paid, the employer issues a check for the balance due. If the ac-

tual premium owed is less than the estimated premium paid, the employer receives a credit for the amount of the overpayment.

10. In California, employers must deposit SUTA tax on a quarterly basis but can make deposits more often if they wish. The employers can use electronic funds transfer for deposits or issue a check. Every check must be accompanied by a payroll tax deposit coupon showing the amount of SUTA tax being deposited. At the end of the year, the employer prepares an annual reconciliation statement that reports information about the SUTA tax owed and deposited for the year as well as information about other state payroll and withholding taxes.

DISCUSSION QUESTIONS

1. Answers will vary depending on the provisions of the unemployment insurance law in each state. Booklets with detailed information about your state's unemployment system can generally be obtained by contacting a local state unemployment office.
2. Answers will vary depending on the provisions of the experience-rating plan used in each state. Information about the experience-rating plan in your state is available from the department that handles the state's unemployment insurance fund.
3. Answers will vary depending on the provisions of the income tax law in each state. Employer's information booklets, tax guides, and reporting forms can generally be obtained by contacting the nearest office of the department of taxation in your state.

REVIEW EXERCISES

1. FUTA tax owed: $\$572,050 \times .008 = \$4,576.40$
SUTA tax owed: $\$572,050 \times .022 = \$12,585.10$
2. Taxable wages: $\$377,400 - \$248,200 = \$129,200$
 $\$129,200 \times .008 = \$1,033.60$
 $\$129,200 \times .026 = \$3,359.20$
3. a. FUTA tax owed: $\$7,000 \times .008 = \56
SUTA tax owed: $\$9,000 \times .025 = \225
b. SUTA tax owed: $\$9,000 \times .032 = \288
4. a. Taxable wages:

Colby	\$ 7,000
D'Angelo	7,000
Grant	6,920
Ortiz	6,880
Total	<u>\$27,800</u>

- b. FUTA tax owed: $\$27,800 \times .008 = \222.40
 SUTA tax owed: $\$27,800 \times .017 = \472.60
5. Estimated premium for office employees:
 $\$160,000 \div \$100 = \$1,600 \times \$0.15 = \$240$
 Estimated premium for factory employees:
 $\$970,000 \div \$100 = \$9,700 \times \$1.20 = \$11,640$
 Total estimated premium:
 $\$240 + \$11,640 = \$11,880$
6. a. Actual premium for office employees:
 $\$156,000 \div \$100 = \$1,560 \times \$0.15 = \$234$
 Actual premium for factory employees:
 $\$975,000 \div \$100 = \$9,750 \times \$1.20 = \$11,700$
 Total actual premium:
 $\$234 + \$11,700 = \$11,934$
- b. Balance due to the insurance fund:
 $\$11,934$ (actual premium) $- \$11,880$ (estimated premium) = $\$54$
7. Estimated premium:
 $\$425,000 \div \$100 = \$4,250 \times \$0.22 = \$935$
8. Actual premium:
 $\$419,000 \div \$100 = \$4,190 \times \$0.22 = \$921.80$
 Credit due from insurance company:
 $\$935$ (estimated premium) $- \$921.80$ (actual premium) = $\$13.20$
9. Estimated premium:
 $\$450,000 \div \$100 = \$4,500 \times \$0.22 = \$990$
 Amount of check to pay premium:
 $\$990$ (estimated premium) $- \$13.20$ (credit due) = $\$976.80$

10.

Employee	State Income Tax	State Disability Insurance Tax
Kerry Jones	\$7.70	\$1.93
Julie O'Donnell	3.34	.84
Nina Ravinski	8.84	2.21
Scott Sanders	2.72	.68

PROBLEMS

1. a.

Employee	SDI Taxable Earnings	SDI Tax Withheld
Karen Morita	\$68,829	\$812.18
David Shaw	68,829	812.18
Lynn Katz	63,270	746.59
Paul McNair	37,800	446.04
Tracy Nelson	32,750	386.45
Garth Adams	25,680	303.02

- b. Taxable earnings: $\$7,000 \times 6 = \$42,000$
 SUTA tax owed: $\$42,000 \times .021 = \882

- c. State income tax withheld: $\$3,912.34$
 SDI tax withheld: $\$812.18$
 $2,314.92$
 $1,359.84$
 524.64
 351.84
 322.62
 $\$8,786.20$
 Total state taxes owed for year:
 $\$882 + \$8,786.20 + \$3,506.46 = \$13,174.66$
- d. No tax is due at the end of the year. The total of the state taxes deposited during the year ($\$13,174.66$) equals the total owed for the year.

2. a. and b.

Employee	State Income Tax Withheld	City Income Tax Withheld
Cheryl Cook	\$765.00	\$459.00
Roger Devane	834.00	500.40
Bonnie Kemp	124.80	74.88
Joyce Kessler	506.20	303.72
Darren Long	116.00	69.60
Joseph Vecchio	138.00	82.80

c.

Employee	Taxable Earnings for SUTA
Cheryl Cook	\$ 7,000
Roger Devane	7,000
Bonnie Kemp	6,240
Joyce Kessler	7,000
Darren Long	5,800
Joseph Vecchio	6,900
Total	\$39,940

SUTA tax owed: $\$39,940 \times .027 = \$1,078.38$

- d. Total wages paid:
 $\$38,250 + \$41,700 + \$6,240 + \$25,310 + \$5,800 + \$6,900 = \$124,200$
 Total state income tax withheld:
 $\$765 + \$834 + \$124.80 + \$506.20 + \$116 + \$138 = \$2,484$
 Total city income tax withheld:
 $\$459 + \$500.40 + \$74.88 + \$303.72 + \$69.60 + \$82.80 = \$1,490.40$
- e. SUTA tax owed $\$1,078.38$
 State income tax withheld $2,484.00$
 City income tax withheld $1,490.40$
 Total taxes owed $\$5,052.78$
 There is no balance due. All taxes owed have been deposited.



QUARTERLY WAGE AND WITHHOLDING REPORT

PLEASE TYPE THIS FORM PER INSTRUCTIONS ON REVERSE
You must FILE this report even if you had no payroll. If you had no payroll, complete
Items C or D and P.



00060198

Page number 1 of 1

QUARTER ENDED **March 31, 2004** DUE **April 1, 2004**

DELINQUENT IF
NOT POSTMARKED
OR RECEIVED BY

April 30, 2004

YR	QTF
04	1

EMPLOYER ACCOUNT NO.					

6	7	2	9	4	9	9	5
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MARKET ADVISERS
557 MISSION DRIVE
SAN DIEGO, CA 92108

DO NOT ALTER THIS AREA

P1 ☐ C ☐ T ☐ S ☐ W ☐ A ☐

EFFECTIVE DATE

Mo.	Day	Yr.

WIC	
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A. **EMPLOYEES** full time and part time who worked during or received pay subject to UI for payroll period which includes the 12th of the month.

[illegible]

L				6	L				6	L				6
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B. ☐ Check this box if you are reporting ONLY Voluntary Plan DI wages on this page.
Report PIT Wages and PIT Withheld, if appropriate. (See instructions for Item B.)

C. ☐ NO PAYROLL D. ☐ OUT OF BUSINESS/FINAL REPORT

Date _____

E. SOCIAL SECURITY NUMBER	F. EMPLOYEE NAME (FIRST NAME)	(M.I.)	(LAST NAME)
068589943	DREW	T	AMES

G. TOTAL SUBJECT WAGES						H. PIT WAGES						I. PIT WITHHELD					
			9	6	00				9	6	00				1	57	95
					00						00						

E SOCIAL SECURITY NUMBER	F EMPLOYEE NAME (FIRST NAME)	(M.I.)	(LAST NAME)
[3][2][7][4][1][6][2][7][5]	[L][I][S][A]		[J][B][A][I][L][E][Y]

G. TOTAL SUBJECT WAGES										H. PIT WAGES										I. PIT WITHHELD									
694000										694000										5370									

[illegible]

G. TOTAL SUBJECT WAGES										H. PIT WAGES										I. PIT WITHHELD									
1536000										1536000										50673									

E. SOCIAL SECURITY NUMBER							F. EMPLOYEE NAME (FIRST NAME)						(M.I.)	(LAST NAME)													
2	5	9	0	6	5	7	R	U	T				P	N	I	L	S										

G. TOTAL SUBJECT WAGES							H. PIT WAGES							I. PIT WITHHELD						
			1	1	4	0 0				1	1	4	0 0				2	4	9	9 6

E. SOCIAL SECURITY NUMBER	F. EMPLOYEE NAME (FIRST NAME)	(M.I.) (LAST NAME)
082793401	PAUL	A SHIMURA

G. TOTAL SUBJECT WAGES							H. PIT WAGES						I. PIT WITHHELD								
L				1	0	0	L				1	0	0	L					1	7	4
				5	0	0					5	0	0						7	5	

[illegible]

G. TOTAL SUBJECT WAGES							H. PIT WAGES						I. PIT WITHHELD								
L				7	5	30	L				7	5	30	L					7	1	55

[illegible]

G. TOTAL SUBJECT WAGES						H. PIT WAGES						I. PIT WITHHELD					
L						L						L					

J. TOTAL SUBJECT WAGES THIS PAGE										K. TOTAL PIT WAGES THIS PAGE										L. TOTAL PIT WITHHELD THIS PAGE																																							
60880										00										60880										00										1214										64									

M. GRAND TOTAL SUBJECT WAGES										N. GRAND TOTAL PIT WAGES										O. GRAND TOTAL PIT WITHHELD									
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P. I declare that the information herein is true and correct to the best of my knowledge and belief.

Preparer's Signature _____ Title President Phone (619) 555-2767 Date 4/20/04
(Owner, Accountant, Preparer, etc.)

DE 6 Rev. 4 (2-04) MAIL TO: State of California / Employment Development Department / P.O. Box 826288 / Sacramento, CA 94230-6288

EXERCISE 10-7



ANNUAL RECONCILIATION STATEMENT



PLEASE TYPE THIS FORM - DO NOT ALTER PREPRINTED INFORMATION

00070104

YEAR ENDED December 31, 2004 DUE January 1, 2005 DELINQUENT IF NOT POSTMARKED OR RECEIVED BY January 31, 2005 YEAR 2004

EMPLOYER ACCOUNT NO.

672-9499-5

MARKET ADVISERS
557 MISSION DRIVE
SAN DIEGO, CA 92108

DO NOT ALTER THIS AREA							
DEPT. USE ONLY	P1	P2	C	P	U	S	A
	II	II	II	II	II	II	II
	II	II	II	II	II	II	II
	II	II	II	II	II	II	II
T	II						
	II						
	II						
EFFECTIVE DATE	Mo.	Day	Yr.				

FEIN 48-3584121

ADDITIONAL FEINS

CHECK BOX IF:

A. NO WAGES PAID THIS YEAR ☐

B. OUT OF BUSINESS ☐ Date

C. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR 244,000 00

D. UNEMPLOYMENT INSURANCE (UI) (Total Employee Wages up to per employee per calendar year)

(D1) UI % 1.5 TIMES (D2) UI TAXABLE WAGES 42,000 00 = (D3) UI CONTRIBUTIONS 630 00

E. EMPLOYMENT TRAINING TAX (ETT)

(E1) ETT % 0.1 TIMES UI Taxable Wages (D2) 42,000 00 = (E2) ETT CONTRIBUTIONS 42 00

F. STATE DISABILITY INSURANCE (SDI) (Total Employee Wages up to \$ per employee per calendar year)

(F1) SDI % 1.18 TIMES 55,829 (F2) SDI TAXABLE WAGES 244,000 00 = (F3) SDI EMPLOYEE CONTRIBUTIONS WITHHELD 2,879 20

G. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD 5,158 56

H. SUBTOTAL (Add Items D3, E2, F3, and G) 8,709 76

I. LESS: CONTRIBUTIONS AND WITHHOLDINGS PAID FOR THE YEAR (DO NOT INCLUDE PENALTY AND INTEREST PAYMENTS) 8,709 76

J. TOTAL TAXES DUE OR OVERPAID (Item H minus Item I) -0-

If amount due, prepare a Payroll Tax Deposit, DE 88, and mail to P.O. Box 826276, Sacramento, CA 94230-6276. Mailing payments with DE 7 delays payment processing and may result in an erroneous penalty and interest charges. **Mandatory EFT filers must remit all SDI/PIT deposits by EFT to avoid Non-Compliance Penalty.**

K. Be sure to sign this declaration: *I declare that the information herein is true and correct to the best of my knowledge and belief.*

Signature _____ Title President Phone (619) 538-2767 Date 1/20/05
(Owner, Accountant, Preparer, etc.)

SIGN AND MAIL TO: State of California / Employment Development Department / P.O. Box 826286 / Sacramento CA 94230-6286



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CU

ALTERNATE LEARNING THROUGH PRACTICE EXERCISES

EXERCISE 10-1A

FUTA tax owed: $\$195,610 \times .008 = \$1,564.88$
SUTA tax owed: $\$226,470 \times .032 = \$7,247.04$

EXERCISE 10-2A

Total taxable wages:

\$ 7,000
4,570
7,000
7,000
4,200
5,340
\$35,110

FUTA tax owed: $\$35,110 \times .008 = \280.88
SUTA tax owed: $\$35,110 \times .015 = \526.65

EXERCISE 10-3A

Estimated premium for office employees:
 $\$425,000 \div \$100 = \$4,250 \times \$0.20 = \$850$

Estimated premium for mill employees:
 $\$3,600,000 \div \$100 = \$36,000 \times \$1.40 = \$50,400$

Total estimated premium: $\$850 + \$50,400 = \$51,250$

EXERCISE 10-4A

Actual premium for office employees:
 $\$418,000 \div \$100 = \$4,180 \times \$0.20 = \$836$

Actual premium for mill employees:
 $\$3,605,000 \div \$100 = \$36,050 \times \$1.40 = \$50,470$

Total actual premium: $\$836 + \$50,470 = \$51,306$

Payment owed to insurance company:
 $\$51,306$ (actual premium) $- \$51,250$ (estimated premium) = $\$56$

EXERCISE 10-5A

EDD Employment Development Department State of California		PAYROLL TAX DEPOSIT DE 88ALL		(TYPE OR PRINT IN BLACK INK ONLY):	
STATE OF CALIFORNIA EMPLOYMENT DEVELOPMENT DEPARTMENT P O BOX 826276 SACRAMENTO, CA 94230-6276		1. PAY DATE: MUST BE COMPLETED	2. DEPOSIT SCHEDULE: (MARK ONE BOX ONLY)	Rate	Tax
Employer Name Employer DBA LAWTON ASSOCIATES		0 2 2 8 0 5 (Last PAY DATE covered by deposit)	NEXT BANKING DAY <input type="checkbox"/>	A)	UI
Indicate your Account Number here; Please enter on your check		5 6 1 8 3 8 1 4	SEMI-WEEKLY <input type="checkbox"/>	B)	ETT
			MONTHLY <input checked="" type="checkbox"/>	C)	SDI
			QUARTERLY <input type="checkbox"/>	D)	California PIT
		3. QUARTER COVERED - - 1		E)	Penalty
				F)	Interest
				G) TOTAL PAID \$	9 1 9 4 7
EMPLOYMENT DEVELOPMENT DEPARTMENT					
01880698					
PREPARER'S SIGNATURE X	TELEPHONE NO. (619)434-1656				
DEPARTMENT USE ONLY		DE 88ALL Rev. 16 (1-04) (INTERNET)			

PAY THIS AMOUNT
TOTAL LINES A THROUGH F
DO NOT FOLD OR STAPLE.
Make check payable to EDD.

EXERCISE 10-6A

Total taxable wages for SUTA:

Employee No.	Taxable Wages
1	\$ 7,000
2	7,000
3	7,000
4	7,000
5	7,000
6	7,000
	<u>\$42,000</u>

SUTA tax owed for quarter: $\$42,000 \times .013 = \546

QUARTERLY WAGE AND WITHHOLDING REPORT



PLEASE TYPE THIS FORM PER INSTRUCTIONS ON REVERSE
You must FILE this report even if you had no payroll. If you had no payroll, complete
Items C or D and P.

00060198

Page number 1 of 1

QUARTER ENDED **March 31, 2005** DUE **April 1, 2005**

DELINQUENT IF
NOT POSTMARKED
OR RECEIVED BY **April 30, 2005**

YR **05** QTR **1**

EMPLOYER ACCOUNT NO.

56183814

**LAWTON ASSOCIATES
752 GATEWAY PLAZA
SAN DIEGO, CA 92108**

DO NOT ALTER THIS AREA

P1 ☐ C ☐ T ☐ S ☐ W ☐ A ☐

EFFECTIVE DATE
Mo. Day Yr.

WIC

A. **EMPLOYEES** full time and part time who worked during
or received pay subject to UI for payroll period which
includes the 12th of the month.

1st Mo. 2nd Mo. 3rd Mo.

6 6 6

B. ☐ Check this box if you are reporting **ONLY** Voluntary Plan DI wages on this page.
Report PIT Wages and PIT Withheld, if appropriate. (See instructions for Item B.)

C. ☐ NO PAYROLL D. ☐ OUT OF BUSINESS/FINAL REPORT

Date _____

E. SOCIAL SECURITY NUMBER 057468832	F. EMPLOYEE NAME (FIRST NAME) DORIS	(M.I.) (LAST NAME) M BAUER
G. TOTAL SUBJECT WAGES 10560 00	H. PIT WAGES 10560 00	I. PIT WITHHELD 203 70
E. SOCIAL SECURITY NUMBER 216305164	F. EMPLOYEE NAME (FIRST NAME) JEFFREY	(M.I.) (LAST NAME) A BERNAL
G. TOTAL SUBJECT WAGES 8360 00	H. PIT WAGES 8360 00	I. PIT WITHHELD 237 70
E. SOCIAL SECURITY NUMBER 078227581	F. EMPLOYEE NAME (FIRST NAME) ALICE	(M.I.) (LAST NAME) J LAWTON
G. TOTAL SUBJECT WAGES 18450 00	H. PIT WAGES 18450 00	I. PIT WITHHELD 690 42
E. SOCIAL SECURITY NUMBER 148154626	F. EMPLOYEE NAME (FIRST NAME) RYAN	(M.I.) (LAST NAME) S TUCKER
G. TOTAL SUBJECT WAGES 10910 00	H. PIT WAGES 10910 00	I. PIT WITHHELD 216 50
E. SOCIAL SECURITY NUMBER 193814512	F. EMPLOYEE NAME (FIRST NAME) JAMES	(M.I.) (LAST NAME) R WALSH
G. TOTAL SUBJECT WAGES 12660 00	H. PIT WAGES 12660 00	I. PIT WITHHELD 304 38
E. SOCIAL SECURITY NUMBER 385342779	F. EMPLOYEE NAME (FIRST NAME) DANA	(M.I.) (LAST NAME) C ZERIN
G. TOTAL SUBJECT WAGES 8820 00	H. PIT WAGES 8820 00	I. PIT WITHHELD 274 26
E. SOCIAL SECURITY NUMBER 	F. EMPLOYEE NAME (FIRST NAME) 	(M.I.) (LAST NAME)
G. TOTAL SUBJECT WAGES 	H. PIT WAGES 	I. PIT WITHHELD
J. TOTAL SUBJECT WAGES THIS PAGE 69760 00	K. TOTAL PIT WAGES THIS PAGE 69760 00	L. TOTAL PIT WITHHELD THIS PAGE 1926 96
M. GRAND TOTAL SUBJECT WAGES 69760 00	N. GRAND TOTAL PIT WAGES 69760 00	O. GRAND TOTAL PIT WITHHELD 1926 96

P. I declare that the information herein is true and correct to the best of my knowledge and belief.

Preparer's Signature _____ Title **President** Phone **(619) 434-1656** Date **4/22/05**
(Owner, Accountant, Preparer, etc.)

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EXERCISE 10-7A



ANNUAL RECONCILIATION STATEMENT



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00070104

YEAR ENDED December 31, 2004 DUE January 1, 2005 DELINQUENT IF NOT POSTMARKED OR RECEIVED BY January 31, 2005 YEAR 2005

EMPLOYER ACCOUNT NO.

561-8381-4

LAWTON ASSOCIATES
752 GATEWAY PLAZA
SAN DIEGO, CA 92108

DO NOT ALTER THIS AREA							
P1	P2	C	P	U	S	A	
T							
EFFECTIVE DATE				Mo.	Day	Yr.	

FEIN

37-2473010

ADDITIONAL
FEINS

CHECK BOX IF:
A. NO WAGES PAID THIS YEAR ☐
B. OUT OF BUSINESS ☐ Date

C. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR 283,510.00

D. UNEMPLOYMENT INSURANCE (UI) (Total Employee Wages up to \$ 7,000 per employee per calendar year)

(D1) UI % 1.3 TIMES (D2) UI TAXABLE WAGES 42,000.00 = (D3) UI CONTRIBUTIONS 546.00

E. EMPLOYMENT TRAINING TAX (ETT)

(E1) ETT % 0.1 TIMES UI Taxable Wages (D2) 42,000.00 = (E2) ETT CONTRIBUTIONS 42.00

F. STATE DISABILITY INSURANCE (SDI) (Total Employee Wages up to \$ 68,829 per employee per calendar year)

(F1) SDI % 1.18 TIMES (F2) SDI TAXABLE WAGES 278,539.00 = (F3) SDI EMPLOYEE CONTRIBUTIONS WITHHELD 3,286.76

G. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD 7,824.88

H. SUBTOTAL (Add Items D3, E2, F3, and G) 11,699.64

I. LESS: CONTRIBUTIONS AND WITHHOLDINGS PAID FOR THE YEAR (DO NOT INCLUDE PENALTY AND INTEREST PAYMENTS) 11,699.64

J. TOTAL TAXES DUE OR OVERPAID (Item H minus Item I) -0-

If amount due, prepare a Payroll Tax Deposit, DE 88, and mail to P.O. Box 826276, Sacramento, CA 94230-6276. Mailing payments with DE 7 delays payment processing and may result in an erroneous penalty and interest charges. **Mandatory EFT filers must remit all SDI/PIT deposits by EFT to avoid Non-Compliance Penalty.**

K. Be sure to sign this declaration: I declare that the information herein is true and correct to the best of my knowledge and belief.

Signature _____ Title **President** Phone **(619) 434-1656** Date **1/23/05**
(Owner, Accountant, Preparer, etc.)

SIGN AND MAIL TO: State of California / Employment Development Department / P.O. Box 826286 / Sacramento CA 94230-6286



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