

**TAX AND WAGE ADJUSTMENT FORM**

Please read the *Instructions for Completing the Tax and Wage Adjustment Form (DE 678-I)* before preparing this form as filing requirements have changed.

**STATUTE OF LIMITATIONS**  
A claim for refund or credit must be filed within three years of the last timely filing date of the year being adjusted.

**SECTION I:** \_\_\_\_\_ EMPLOYER ACCOUNT NO. \_\_\_\_\_

BUSINESS NAME \_\_\_\_\_ TAX YEAR \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY, STATE, ZIP \_\_\_\_\_

REASON FOR ADJUSTMENT \_\_\_\_\_

**SECTION II: REQUEST FOR REFUND OF OVERPAYMENT ON PAYROLL TAX DEPOSIT PRIOR TO FILING OF DE 7/DE 3HW.**  
Provide the following information and complete Items B through H in Section III, with correct deposit information.

PAY DATE	YEAR	QTR	AMOUNT PREVIOUSLY PAID	\$	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>
M M D D Y Y	YY	Q			

**SECTION III: REQUEST FOR REFUND OR ANNUAL RECONCILIATION RETURN ADJUSTMENTS**

A. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR ..... > (A)

B. UNEMPLOYMENT INSURANCE (UI) TAXES

UI RATE _____ %	X	UI TAXABLE WAGES	=	(B)	UI CONTRIBUTIONS
		<input type="text"/>			<input type="text"/>

C. EMPLOYMENT TRAINING TAX (ETT) RATE OF \_\_\_\_\_ % X UI TAXABLE WAGES = (C)

D. STATE DISABILITY INSURANCE (SDI) TAXES (includes Paid Family Leave amount)

SDI RATE _____ %	X	SDI TAXABLE WAGES	=	(D)	SDI EMPLOYEE CONTRIBUTIONS WITHHELD
		<input type="text"/>			<input type="text"/>

E. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD ..... > (E)

F. SUBTOTAL (Add Items B, C, D and E) ..... > (F)

G. LESS: CONTRIBUTIONS AND WITHHOLDINGS PAID FOR THE YEAR ..... > (G)

(DO NOT INCLUDE PENALTY AND INTEREST PAYMENTS)

H. LESS: ERRONEOUS SDI CONTRIBUTIONS NOT REFUNDED TO THE EMPLOYEE(S) ..... > (H)

I. TOTAL TAXES DUE OR OVERPAID (ITEM F MINUS ITEM G PLUS ITEM H) IF TAXES ARE DUE, SUBMIT PAYMENT WITH THIS FORM (DO NOT USE DE 88). .....

IF SDI OR PIT WITHHOLDINGS ARE OVERPAID, COMPLETE SECTION IV.

Complete reverse side of this form if the adjustment changes what you reported on the *Quarterly Wage and Withholding Report (DE 6)*.

**SECTION IV: STATE DISABILITY INSURANCE (SDI) AND CALIFORNIA PERSONAL INCOME TAX (PIT) OVERPAYMENTS**

The SDI and PIT deductions are employee contributions. The EDD cannot refund these contributions to you unless you first refund the erroneous deductions to the employee(s).

	<b>SDI deductions</b>	<b>PIT deductions</b>
1. Was the overpayment withheld from the wages of employee(s)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. If yes, was this amount refunded to the employee(s)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If no, no further information is required in this Section.

- If the overpayment has not been refunded because employee(s) are no longer employed and you are unable to locate, the EDD will need further information. On a separate page list: Social Security Number, employee(s) name, last known address, and amount of SDI not refunded.
- If you have not issued Form(s) W-2, the EDD will allow PIT wage and withholding credit adjustments. Please enter changes in Section V.

**STOP** If you have issued Form(s) W-2, the employee will receive a credit for the PIT overwithholdings when filing his/her California Income Tax Return (Form 540) with the Franchise Tax Board. Do not refund PIT overwithholdings to the employee. Do not change the California PIT withholding amount shown on the Form W-2. Do not file a claim for refund with the EDD. For additional information, see the DE 678-I, Section IV.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Phone (\_\_\_\_) \_\_\_\_\_ Date \_\_\_\_\_  
(Owner, Accountant, Preparer, etc.)

SIGN AND MAIL TO: Employment Development Department / P.O. Box 989071 / West Sacramento, CA 95798-9071

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EMPLOYER ACCOUNT NO.

BUSINESS NAME \_\_\_\_\_

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**SECTION V: QUARTERLY WAGE AND WITHHOLDING ADJUSTMENTS**

Enter amounts that should have been reported, if unchanged leave field blank. Correcting the Social Security Number or Name requires two entries. See *Instructions for Completing the Tax and Wage Adjustment Form (DE 678-I)*, Section V, for further information and instructions.

QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)
		TOTAL SUBJECT WAGES
		PIT WAGES
		PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)
		TOTAL SUBJECT WAGES
		PIT WAGES
		PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)
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