

E-FILE AND E-PAY MANDATE WAIVER REQUEST

PURPOSE: This form is used to request an exemption from the e-file and e-pay mandate which requires employers to file their employment tax returns, wage reports, and payroll tax deposits electronically.

MANDATE WAIVER REQUEST DUE DATE: Mandate waiver requests cannot be filed retroactively. Mandate waiver requests must be received by the final filing date of the quarter you are requesting the waiver to begin (see due date chart in Section B). An approved waiver will be valid for four consecutive quarters beginning with the effective quarter. Requests received after the due date for the quarter requested will be processed for the subsequent quarter. Upon the expiration of the approval period, an employer must start to electronically file and pay, or submit a new waiver request to avoid a non-compliance penalty.

This waiver request can be faxed to 1-916-255-1181 or mailed to:

Employment Development Department
Document and Information Management Center
PO Box 989779
West Sacramento, CA 95798-9779

Important: This form may not be processed if any information is missing.

A. EMPLOYER INFORMATION

Employer Payroll Tax Account Number

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Business Name _____

Legal Name _____

B. WAIVER REQUEST INFORMATION

Quarter you request this waiver to begin:

YEAR	QTR
Y Y	Q

Select the reason you are unable to e-file and e-pay:

- ☐ Lack of automation.
- ☐ Severe economic hardship.
- ☐ Current federal exemption from filing electronically.
- ☐ Other good cause. Please explain: _____

Quarter Requested	Due Date
Quarter 1 January 1 - March 31	April 30
Quarter 2 April 1 - June 30	July 31
Quarter 3 July 1 - September 30	October 31
Quarter 4 October 1 - December 31	January 31

DECLARATION

I certify under penalty of perjury that the above information is true, correct, and complete and I have the authority to sign on behalf of the above business.

Signature _____ Date ____/____/____

Print Name _____ Title _____ Phone Number _____

INSTRUCTIONS FOR COMPLETING *E-FILE AND E-PAY MANDATE WAIVER REQUEST, DE 1245W*

This form may not be processed if any information is missing.

- Enter the eight-digit employer payroll tax account number and the business name.
- Enter the two-digit year and quarter you are requesting the mandate waiver.

Example: Tax year 2018, 3rd quarter

YEAR		QTR
1	8	3

- Select the reason you are unable to comply with the electronic requirements. If “other good cause” is selected, provide an explanation.
- Sign the form under penalty of perjury. A DE 1245W with a missing signature will not be processed.
- Date the form, print the name and title of the person, and phone number.

DID YOU KNOW?

Employers can use [e-Services for Business](#) to comply with the e-file and e-pay mandate. e-Services for Business is a **fast**, **easy**, and **secure** way to manage your employer payroll tax account online. Use the [e-Services for Business User Guide, DE 160](#), to get enrolled today!

GENERAL INFORMATION

Mandate waiver requests cannot be filed retroactively. You will receive an approval or denial letter from the EDD by mail. The approval letter will indicate the approval period. Please keep the waiver response letter for your records. Upon the expiration of the approval period, you must start to electronically file and pay. If you are still unable to electronically file and pay, you must submit a new waiver request to avoid any non-compliance penalties.

MANDATE WAIVER REQUEST DUE DATE

Mandate waiver requests must be received by the final filing date of the quarter you are requesting the waiver to begin. Requests received past the due date of the quarter requested will be processed for the subsequent quarter, plus three additional quarters.

Quarter Requested	Due Date
Quarter 1: January 1 - March 31	April 30
Quarter 2: April 1 - June 30	July 31
Quarter 3: July 1 - September 30	October 31
Quarter 4: October 1 - December 31	January 31

HOW TO SUBMIT

This waiver request can be faxed to 1-916-255-1181 or mailed to:

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ADDITIONAL INFORMATION

For additional information or questions regarding the e-file and e-pay mandate, visit www.edd.ca.gov/EfileMandate or contact the Taxpayer Assistance Center at 1-888-745-3886.