

PAYROLL CORRECTIONS

Any changes to a payroll report after it has been filed with the Internal Revenue Service, Social Security Administration, or the California Employment Development Department requires a **CORRECTED** return.

AccuPay can prepare the following **CORRECTED** returns and reports if the original return was processed through AccuPay's Payroll System:

- Form W-3c and W-2c to correct W-2 Wage and Tax Statements
- Form 941X to correct Form 941, Employer's Quarterly Tax Return
- Form 944X to correct Form 944, Employer's Annual Tax Return
- Form 943X to correct Form 943, Agricultural Employer's Tax Return
- Form DE-678 to correct California Form DE-6 and/or DE-7.

Note: If the return has NOT been filed with the IRS, EDD, or SSA, then you may simply **REPROCESS** the return.

These instructions pertain only to **CORRECTING** a previously filed return.

1. Complete a Correction Transmittal. This form provides additional information required to produced Corrected Returns. The Transmittal is available on our website: www.accupaysystems.com.
2. Make your Changes on the **ORIGINAL REPORT** as listed in the table below. See the following pages for examples.
3. Submit the Transmittal and the Original Reports with the changes to AccuPay (FAX 925/945-6544).

IMPORTANT NOTE: CHANGES DO NOT AUTOMATICALLY FLOW TO THE ACCUPAY PROFORMA. MAKE ANY NECESSARY CHANGES TO THE PROFORMA PRIOR TO THE NEXT PROCESSING QUARTER.

Error	Original Report Note: Do not cross out original data. Incorrect information must be readable.	Corrected Forms Produced
Incorrect Name or Social Security Number	<p>Form DE-6: Circle the incorrect SSN or Name and write the correct information next to it. Perform this step for ALL affected quarters or include a list of the affected quarters.</p> <p>Form W-2: Circle the incorrect SSN or Name and write the correct information next to it.</p>	<p>Form DE-678</p> <p>Forms W-2c and W-3c</p>
Incorrect Wages or Withholding	<p>Form DE-6: Circle the incorrect amounts and write the corrected information next to it. Perform this step for ALL affected Quarters</p> <p>Form DE7: Circle the incorrect amounts and write the corrected information next to it. Change only lines C, D2, F2, G, and I.</p> <p>Forms 941, 944 or 943: Circle the incorrect amounts and write the corrected information next to it. Note: Social Security Medicare Taxes will be automatically recalculated.</p> <p>Form W-2: Circle the incorrect amounts and write the corrected information next to it. Note: Box 4, Social Security Tax, and Box 6, Medicare Tax, will be recalculated automatically.</p>	<p>Form DE-678</p> <p>Form DE-678</p> <p>Form 941X, Form 944X or Form 943X</p> <p>Forms W-2c and W-3c</p>

Transmittal Form

AccuPay Systems
FAX TRANSMITTAL FOR CORRECTED RETURNS

TO: ACCUPAY SYSTEMS	FROM: <u>Linda Sample</u>
FAX: (925)945-6544	ACCOUNT NUMBER: <u>0018</u>
PHONE: (925)945-1660	PHONE: <u>925-945-1660</u>
SUBJECT: CORRECTED RETURN	DATE: <u>05/25/09</u>

FAX this transmittal with ORIGINAL reports (see Step 3) TOTAL PAGES (including TRANSMITTAL): 6

LIST ANY SPECIAL INSTRUCTIONS to AccuPay here (Shipping, etc)

Step 1: Date the error was discovered: 05, 17 2009

Step 2: Check the form(s) to be corrected. Check all that apply.

<input checked="" type="checkbox"/> Form 941	<input type="checkbox"/> Form 943	<input type="checkbox"/> Form 944
<input checked="" type="checkbox"/> Form W-2	<input checked="" type="checkbox"/> California DE-6	<input checked="" type="checkbox"/> California DE-7

Step 3: Make your changes on the *Original* reports.
Circle the changes to be made on the original forms prepared by AccuPay (e.g. Form 941, W-2, etc).
Do **NOT** cross out the *Original* amounts.
See www.accupaysystems.com for examples.

Step 4: Give a **detailed explanation** of the correction to print on the returns:

*Bonus check issued to 1 employee was inadvertently omitted from 1st Qtr and year end reports.
Deposits were made timely.*

Step 5: If adjustments include **over reported taxes on Federal reports**, check one of the following boxes:

<input type="checkbox"/>	Employees have already been repaid or reimbursed.
<input type="checkbox"/>	Employer has written consent from employees to claim refund.
<input type="checkbox"/>	Claiming ONLY the employer's share of overpaid taxes.
<input type="checkbox"/>	None of the overpayment was withheld from employee wages.

Error	Original Report <small>Circle the incorrect information and indicate the correction on the original form.</small>	Corrected Form(s) produced
Incorrect SSN or Employee Name	DE-6: Change incorrect SSN/Name. SEND ALL affected quarters.	DE-678
	W-2: Change incorrect SSN/Name	W-2c and W-3c
Incorrect Wages or Withholding	DE-6: Change incorrect amounts. Send or list all affected Quarters with the corrected amounts.	DE 678
	DE-7: Change only boxes C, D2, F2, G and I.	DE-678
	941, 944, or 943: Change all lines that are affected. DO NOT mark out the original amounts. Enter changes in the margins.	941X / 943X / 944X
	W-2: Change all incorrect amounts except boxes 4 and 6 (these will be recalculated automatically).	W-2c and W-3c

Complete the Contact Information case we have questions.

Indicate the number of pages to ensure we receive all forms

Enter the date the error was discovered.

Check all the forms that apply.

Provide a concise reason for the correction.

Complete one of the check boxes if applicable.

Form 941

Form 941X will be prepared

6.11 18-326 13

Form **941 for 2009:** **Employer's Quarterly Federal Tax Return**
 (Rev. January 2009) Department of the Treasury -- Internal Revenue Service

970109

OMB No. 1545-0029

Employer identification number 94-1234987

Name (not your trade name) SHERWOOD FOREST FINANCE CO

Trade name (if any) _____

Address 6209 WAVERLY LANE
LONDON CA 94966

Report for this Quarter of 2009

1 January, February, March

2 April, May, June

3 July, August, September

4 October, November, December

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), Dec. 12 (Quarter 4) 1

2 Wages, tips, and other compensation 41,500.00 2

3 Total income tax withheld from wages, tips, and other compensation 6,150.00 3

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6.

5 Taxable social security and Medicare wages and tips:

	Column 1		Column 2		
5a Taxable social security wages	42,975.00	x .24 =	5,328.90		<u>43,975.00</u>
5b Taxable social security tips		x .24 =			
5c Taxable Medicare wages & tips	42,975.00	x .029 =	1,246.28		<u>43,975.00</u>
5d Total social security and Medicare taxes (Column 2, lines 5a + 5b + 5c = line 5d)			6,575.18	5d	

6 Total taxes before adjustments (lines 3 + 5d = line 6) 6

7 Current Quarter's Adjustments, for example, a fraction of cents adj. See the instr.

7a Current quarter's fractions of cents

7b Current quarter's sick pay

7c Current quarter's adjustments for tips and group-term life insurance

7d TOTAL ADJUSTMENTS (Combine all amounts: lines 7a through 7c.) 7d

8 Total taxes after adjustments (Combine lines 6 and 7d.) 8

9 Advance earned income credit (EIC) payments made to employees 9

10 Total taxes after adjustment for advance EIC (lines 8 - 9 = line 10) 10

11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X

12a COBRA premium assistance payments (see instructions)

12b Number of individuals provided COBRA premium assistance reported on line 12a

13 Add lines 11 and 12a 13

14 Balance due (If line 10 is more than line 13, write the difference here.) 14

15 Overpayment (If line 13 is more than line 10, enter the difference here.)

▶ You MUST complete both pages of Form 941 and SIGN it.

Check one Apply to next return.
 Send a refund.

D2B Form 941 (Rev. 1-2009)

93941AA For Privacy Act and Paperwork Reduction Act Notice, see the Payment Voucher.

Form W-2

Forms W-2c and W-3c will be prepared.

39

d Control number 0018-326-0010 Copy D For EMPLOYER'S RECORDS		Form W-2 Wage & Tax Statement 2009	1 Wages, tips, other compensation 18900.00	2 Federal income tax withheld 2500.00
c Employer's name, address, and ZIP code SHERWOOD FOREST FINANCE CO 6209 WAVERLY LANE LONDON CA 94966			3 Social security wages 21000.00	4 Social security tax withheld 1302.00
		5 Medicare wages and tips 21000.00	6 Medicare tax withheld 304.50	
b Employer's identification number 94-1234987		a Employee's social security number 555-22-3333		
		e Employee's name, address and ZIP code ROBIN HOOD 449 SAXON RD LOCKSLEY CA 94901		
12a See box 12 instr. D : 2100.00		10 Dependent care benefits		
		11 Nonqualified plans		
12b : : :		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third party sick pay <input type="checkbox"/>	14 Other	
		12c : : :		
12d : : :		15 State Employer's state I.D. No. CA 333-4567-1		
		16 State wages, tips, etc. 18900.00	17 State income tax 150.00	
Dept. of Treas.-IRS OMB No. 1545-0008		18 Local wages, tips, etc. 231.00	19 Local income tax 231.00	
Dept. of Treas.-IRS OMB No. 1545-0008		20 Locality name CASDI		

For Privacy Act and Paperwork Reduction Act Notice, see the 2009 Instructions for Forms W-2 and W-3.

d Control number 0018-326-0020 Copy D For EMPLOYER'S RECORDS		Form W-2 Wage & Tax Statement 2009	1 Wages, tips, other compensation 7800.00	2 Federal income tax withheld 1200.00
c Employer's name, address, and ZIP code SHERWOOD FOREST FINANCE CO 6209 WAVERLY LANE LONDON CA 94966			3 Social security wages 7800.00	4 Social security tax withheld 483.60
		b Employer's identification number 94-1234987		a Employee's social security number 555-33-4444
e Employee's name, address and ZIP code LITTLE JOHN 1310 ARCHER WAY YORKSHIRE CA 95645				7 Social security tips
		12a See box 12 instr. D : 8800.00		10 Dependent care benefits
12b : : :				11 Nonqualified plans
		12c : : :		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third party sick pay <input type="checkbox"/>
12d : : :				
15 State Employer's state I.D. No. CA 333-4567-1		16 State wages, tips, etc. 7800.00		
		17 State income tax 175.00		
Dept. of Treas.-IRS OMB No. 1545-0008		18 Local wages, tips, etc. 85.80	19 Local income tax 85.80	
Dept. of Treas.-IRS OMB No. 1545-0008		20 Locality name CASDI		

d Control number 0018-326-0030 Copy D For EMPLOYER'S RECORDS		Form W-2 Wage & Tax Statement 2009	1 Wages, tips, other compensation 8200.00	2 Federal income tax withheld 1800.00
c Employer's name, address, and ZIP code SHERWOOD FOREST FINANCE CO 6209 WAVERLY LANE LONDON CA 94966			3 Social security wages 8575.00	4 Social security tax withheld 531.65
		b Employer's identification number 94-1234987		a Employee's social security number 555-44-1234
e Employee's name, address and ZIP code MAID MARIAN 1066 NORMAN AVE NOTTINGHAM CA 94503				7 Social security tips
		12a See box 12 instr. D : 675.00		10 Dependent care benefits
12b : : :				11 Nonqualified plans
		12c : : :		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third party sick pay <input type="checkbox"/>
12d : : :				
15 State Employer's state I.D. No. CA 333-4567-1		16 State wages, tips, etc. 8200.00		
		17 State income tax 8200.00		
Dept. of Treas.-IRS OMB No. 1545-0008		18 Local wages, tips, etc. 94.33	19 Local income tax 94.33	
Dept. of Treas.-IRS OMB No. 1545-0008		20 Locality name CASDI		

Form DE-7

Form DE-678 will be prepared

6.11
 EDD State of California
 P.O. Box 826286
 Sacramento, CA 94230-6286

18-326

36 DE 7 ANNUAL RECONCILIATION STATEMENT

COPY - RETAIN FOR FILES

YEAR ENDED 12/31/2009 DUE 01/01/2010 DELINQUENT IF NOT POSTMARKED OR RECEIVED BY 02/01/2010 YEAR 2009

EMPLOYER ACCOUNT NO.
333 4567 1

SHERWOOD FOREST FINANCE CO

6209 WAVERLY LANE
 LONDON CA 94966

FEIN 94-1234987

ADDITIONAL FEINS

CHECK BOX IF:
 A. NO WAGES PAID THIS YEAR
 B. OUT OF BUSINESS / FINAL RETURN

C. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR 42 975.00
43 975.00

D. UNEMPLOYMENT INSURANCE (UI)
 (Total Employee Wages up to \$ 7000 per employee per calendar year)
 (D1) UI% 3.40 TIMES (D2) UI TAXABLE WAGES 26 600.00 = (D3) UI CONTRIBUTIONS 904.40

E. EMPLOYMENT TRAINING TAX (ETT)
 (E1) ETT% 0.10 TIMES UI Taxable Wages (D2) = (E2) ETT CONTRIBUTIONS 26.60

F. DISABILITY INSURANCE (DI)
 (Total Employee Wages up to \$90,669.00 per employee per calendar year)
 (F1) DI% 1.10 TIMES (F2) DI TAXABLE WAGES 42 975.00
43,975.00 = (F3) DI EMPLOYEE CONTRIBUTIONS WITHHELD 472.73

G. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD 707.75 (PIT WITHHELD PER FORM W-2 AND/OR 1099 R) 647.75

H. SUBTOTAL (Add Items D3, E2, F3 and G) 2 051.48

I. LESS: CONTRIBUTIONS AND WITHHOLDINGS PAID FOR THE YEAR (DO NOT INCLUDE PENALTY AND INTEREST PAYMENTS) 2 122.48

J. TOTAL TAXES DUE OR OVERPAID (Item H minus Item I) 0.00

If amount due, prepare a Payroll Tax Deposit (DE 88), include the correct payment quarter, and mail to: Employment Development Department, P.O. Box 82676, Sacramento, Ca 94230-6276. Mailing payments with DE7 delays payment processing and may result in erroneous penalty and interest charges. Mandatory EFT filers must remit all SD/PIT deposits by EFT to avoid a noncompliance penalty.

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

Signature _____ Title _____ Phone (____) _____ Date _____