





For a faster, easier, and more convenient method of reporting your DE 542 information, visit our Web site at [www.edd.ca.gov](http://www.edd.ca.gov).

## INSTRUCTIONS FOR COMPLETING THE REPORT OF INDEPENDENT CONTRACTOR(S)

### WHO MUST REPORT:

Any business or government entity (defined as a "Service-Recipient") that is required to file a Federal Form 1099-MISC for service performed by an independent contractor (defined as a "Service-Provider") must report. You must report to the Employment Development Department within twenty (20) days of EITHER making payments of \$600 or more OR entering into a contract for \$600 or more with an independent contractor in any calendar year, whichever is earlier. This information is used to assist state and county agencies in locating parents who are delinquent in their child support obligations.

An independent contractor is further defined as an individual who is not an employee of the business or government entity for California purposes and who receives compensation or executes a contract for services performed for that business or government entity either in or outside of California. For further clarification, request *Information Sheet: Employment Work Status Determination* (DE 231ES). See below for additional information on how to obtain forms.

### YOU ARE REQUIRED TO PROVIDE THE FOLLOWING INFORMATION THAT APPLIES:

#### Service-Recipient (Business or Government Entity):

- Federal employer identification number
- California employer account number
- Social security number
- Service-recipient name/business name, address, and telephone number

#### Service-Provider (Independent Contractor):

- First name, middle initial, and last name
- Social security number
- Address
- Start date of contract (if no contract, date payments equal \$600 or more)
- Amount of contract including cents (if applicable)
- Contract expiration date (if applicable)
- Ongoing contract (check box if applicable)

### HOW TO COMPLETE THIS FORM:

If you use a typewriter or printer, ignore the boxes and type in UPPER CASE as shown. Do not use commas or periods.

FIRST NAME	MI	LAST NAME		
IMOGENE	A	SAMPLE		
SOCIAL SECURITY NO.	STREET NO.	STREET NAME	UNIT / APT.	
123456789	12345	MAIN STREET	301	

If you **handwrite this form**, print each letter or number in a separate box as shown. Do not use commas or periods.

FIRST NAME	MI	LAST NAME		
I M O G E N E	A	S A M P L E		
SOCIAL SECURITY NO.	STREET NO.	STREET NAME	UNIT / APT.	
1 2 3 4 5 6 7 8 9	1 2 3 4 5	M A I N S T R E E T	3 0 1	

### GENERAL INFORMATION:

If you have any questions concerning this reporting requirement, please call (916) 657-0529. You may also contact the Taxpayer Assistance Center at (888) 745-3886 or visit the nearest Employment Tax Office listed in the *California Employer's Guide* (DE 44) or access EDD's Web site at [www.edd.ca.gov/Payroll\\_Taxes](http://www.edd.ca.gov/Payroll_Taxes).

To obtain additional DE 542 forms:

- Visit our Internet site at [www.edd.ca.gov](http://www.edd.ca.gov); or
- For 25 or more forms, telephone (916) 322-2835
- For less than 25 forms, telephone (916) 657-0529

To obtain information for submitting *Report of Independent Contractor(s)* on magnetic media, call (916) 651-6945.

### HOW TO REPORT:

Please record the information in the spaces provided and mail to the following address or fax to (916) 319-4410.

**EMPLOYMENT DEVELOPMENT DEPARTMENT**  
**P.O. Box 997350, Document Management Group, MIC 96**  
**Sacramento, CA 95899-7350**