

Letter ID: L0998907776  
Issued Date: May 10, 2013  
Mail Date: May 17, 2013  
Account ID: 012-0104-5  
830816256\_P832\_E278

PW TECH CORP  
18351 COLIMA RD STE 155  
ROWLAND HEIGHTS CA 91748-2791

### NOTICE OF ASSESSMENT

If you have any questions regarding this Notice of Assessment, you can review your employer account on the Employment Development Department's (EDD) e-Services for Business at [eddservices.edd.ca.gov](http://eddservices.edd.ca.gov) or call 888-745-3886.

This Notice of Assessment (Assessment #1) is for the period beginning July 1, 2012, and ending September 30, 2012. The daily interest for this liability has been calculated through May 25, 2013. This notice only reflects the liability for this period; any other unpaid existing liability is reflected on the enclosed *Statement of Account* (DE 2176).

<u>Liability:</u>	<u>Wages:</u>	<u>Rate:</u>	<u>Amount:</u>
Unemployment Insurance (UI)	\$11,000.00	3.4%	\$374.00
Employment Training Tax (ETT)	\$11,000.00	0.1%	\$11.00
State Disability Insurance (SDI)	\$11,000.00	1%	\$110.00
Personal Income Tax (PIT)			\$660.00
<b>Sub Total:</b>			<b>\$1,155.00</b>
Less Credits and Payments			\$195.00
<b>Sub Total:</b>			<b>\$960.00</b>
1126 Assessment Penalty			\$96.00
Late Report Penalty			\$96.00
Interest			\$19.16
<b>Total Amount Due:</b>			<b>\$1,171.16</b>

#### California Unemployment Insurance Code (CUIC) Explanation

- **Assessment:** The estimated assessment was established for the period because you failed to file a return and/or report pursuant to Section 1126 of the CUIC.
- **Assessment Penalty:** A penalty of 10 percent plus interest on the balance of contributions due was charged pursuant to Section 1126 of the CUIC.
- **Late Report Penalty:** A 10 percent penalty and interest has been charged for failure to file the return within 60 days of the due date pursuant to Section 1112.5 of the CUIC.

#### Important Information Regarding Assessments

- An additional penalty amounting to 10 percent of any unpaid assessed contributions will be added to your account if payment is not postmarked or received within 30 days from the mail date of this notice pursuant to Section 1135 of the CUIC.
- This Notice of Assessment contains liability with petition rights. Please see reverse side for petition rights.

## PETITION RIGHTS FROM NOTICE OF ASSESSMENT

The assessment on the enclosed notice is levied in accordance with the California Unemployment Insurance Code (CUIC). If you are not in agreement with the Notice of Assessment, you may file a Petition for Reassessment to an Administrative Law Judge of the California Unemployment Insurance Appeals Board (CUIAB). The CUIAB is established separate and apart from the Employment Development Department (EDD) to review, hear, and render impartial and independent decisions in tax and benefit matters related to the CUIC.

A petition may be filed by letter addressed to the office shown below.

Prepare an original and copy of the petition. The petition may be informal but must be in writing and should:

1. Show your account number and the date of the assessment.
2. Send a copy of all assessments being petitioned.
3. Clearly indicate that it is a Petition for Reassessment.
4. Describe the matter complained of and specify the facts or grounds on which the reassessment is sought.
5. Be signed by you or your authorized agent.
6. State your address and that of your agent, if any.

To be timely, the petition must be mailed or delivered to the office shown below within 30 days from the mail date on the assessment. This time can be extended by an Administrative Law Judge for not more than 30 days but only upon a showing of "good cause" for the delay.

### **MAIL OR DELIVER THE ORIGINAL AND COPY OF YOUR PETITION FOR REASSESSMENT TO:**

Office of the Chief Administrative Law Judge  
California Unemployment Insurance Appeals Board  
2400 Venture Oaks Way Ste 200  
Sacramento, CA 95833-3291

### **NOTE: FOR ASSESSMENTS WHICH INCLUDE UNEMPLOYMENT INSURANCE TAXES**

If you file a petition and the decision is still pending on either July 31 or January 31 of any year, it may be to your advantage to pay the assessment. You may gain an advantage because:

1. Employer's Unemployment Insurance contributions under Section 976 of the CUIC paid after July 31 cannot be considered in computing your contribution rate for the next calendar year.
2. Employers subject to the Federal Unemployment Tax Act cannot receive maximum allowable credit against their federal excise tax for a particular year for contributions under Section 976 of the CUIC paid to EDD after January 31 of the following year.
3. Your payment of the total amount of the assessment, including interest and penalties, before the issuance of a decision on a Petition for Reassessment will automatically convert the proceeding to a claim for a refund. (Section 1179.5 of the CUIC)

EDD  DE 2176  
PO BOX 826215 MIC 3A  
SACRAMENTO, CA 94230-6215



PW TECH CORP  
18351 COLIMA RD STE 155  
ROWLAND HEIGHTS CA 91748-2791

Letter ID: L1625279872  
Issued Date: May 10, 2013  
Mail Date: May 17, 2013  
Account ID: 012-0104-5  
830816256\_P833\_E278

### Statement of Account

This is a summary of your liability for each period, along with the balance owed on your account. The daily interest for these liabilities has been calculated through May 25, 2013. Payment may be submitted online through our secure Web site or by mail using the attached payment voucher at the bottom of the page.

Account ID: 012-0104-5 Account Type: Employment Tax

<u>Period Ending</u>	<u>Tax</u>	<u>Penalty</u>	<u>Interest</u>	<u>Credit</u>	<u>Balance</u>
30-Sep-2012	\$1,155.00	\$192.00	\$19.16	\$195.00	\$1,171.16
<b>Total:</b>					<b>\$1,171.16</b>

If you have any questions regarding this statement, you can review your employer account on the Employment Development Department's e-Services for Business at <https://eddservices.edd.ca.gov> or call 888-745-3886.

DE 2176 Rev. 10 (9-11)

e-Services for Business. Online. Anytime.

<https://eddservices.edd.ca.gov>

Detach and return this portion with payment

<b>Account ID</b> 012-0104-5	<b>Amount Due</b> \$1,171.16
<b>Letter ID</b> L1625279872	<b>Issue Date</b> May 10, 2013
<b>Statement ID</b> 1625279872	

Make remittances payable to Employment Development Department. Include Account ID on all checks and inquiries.



PW TECH CORP  
18351 COLIMA RD STE 155  
ROWLAND HEIGHTS CA 91748-2791

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EMPLOYMENT DEVELOPMENT DEPT.  
PO BOX 989061  
WEST SACRAMENTO, CA 95798-9061