

Auditor's Name \_\_\_\_\_  
 Phone Number \_\_\_\_\_  
 Assessment # \_\_\_\_\_  
 Case # \_\_\_\_\_

# CLAIM FOR ADJUSTMENT OR REFUND OF PERSONAL INCOME TAX

(1) Business/Principal Identification	Account Number			
Name (Print)				
DBA				
Address				
City, State, ZIP Code				

(2) Worker Identification	Social Security Number (SSN)			
Name (Print)				
Address				
City, State, ZIP Code				

(3) Total Earnings Subject to Personal Income Tax Withholding

Calendar Year	_____	_____	_____	_____
Reported on Form W-2				
<b>Additional Earnings</b>				
1st Quarter				
2nd Quarter				
3rd Quarter				
4th Quarter				
<b>Total Additional Earnings</b>				
<b>Total Earnings</b>				

**This Portion to Be Completed by the Worker**

(5) Name and SSN as shown on the State of California income tax return(s) (Form 540 or Form 540NR) for the year(s) listed in Item (3).

Your Name \_\_\_\_\_  
 Your SSN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
 Spouse's Name \_\_\_\_\_  
 Spouse's SSN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
 Current address, if different from Item (2) above.  
 \_\_\_\_\_  
 \_\_\_\_\_

(6) **I reported the following earnings from this entity on my California income tax return(s):** (NOTE: If your total income received for any of the indicated years was insufficient to require a California income tax return, write N/R in the box for that year.)

Year	_____	_____	_____	_____
Earnings				

If you paid taxes prior to the April 15 deadline, please complete the following section.

I paid the following estimate(s) (Form 540ES):

Year	_____	_____	_____	_____
04/15				
06/15				
09/15				
01/15				

I paid the following amount(s) with my Form 540 or Form 540NR:

Year	_____	_____	_____	_____
Amount				
Date Paid				

(7) **Under penalty of perjury, I certify that the information shown in Items (5) and (6) above is true and correct.**

Signature of Worker \_\_\_\_\_ Date \_\_\_\_\_

(4) Computation of Tax Due (Refer to Instructions)

Calendar Year	_____	_____	_____	_____
1st Quarter				
2nd Quarter				
3rd Quarter				
4th Quarter				
<b>Totals</b>				

(8) Business/Principal Certification

I certify that to the best of my knowledge and belief, the signature in Item (7) is valid and legal.

The tax in Item (4) was based upon a valid Employee's Withholding Allowance Certificate (copy attached) that was in my possession at the time of the payment of the earnings shown in Item (3). A completed worksheet is attached.

The tax in Item (4) was calculated based upon the worker being single with no deductions. A completed worksheet is attached.

\_\_\_\_\_  
 Signature of Business/Principal Representative      Date

Return To:	Date Stamp
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## INSTRUCTIONS FOR COMPLETING THE CLAIM FOR ADJUSTMENT OR REFUND OF PERSONAL INCOME TAX FORM

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### Purpose

To gain relief from some or all of the assessed Personal Income Tax (PIT) liability and associated penalties and interest through the use of the DE 938P form.

Prior to completing this form, please refer to the *Information Sheet: Personal Income Tax Adjustment Process* (DE 231W) for additional instructions.

Do not use this form to correct the earnings shown in Item (3) on page 1.

### Instructions

#### Worker Instructions

1. **Complete Item (5)** showing name(s), Social Security Number(s), and your most current address.
2. **Complete Item (6)** showing the amount of earnings reported on your California income tax return from this business/principal for each of the indicated calendar years and the amounts of all PIT payment(s) that were made prior to the April 15 deadline.
3. **Sign and date Item (7). A signature is required.**

#### Business/Principal Instructions

##### Instructions for Item (4):

If the worker completed a Form W-4/DE 4, which was on file at the time the earnings were paid, you must use it as a basis for calculating the PIT that should have been withheld and attach a copy of the Form W-4/DE 4 to this form. Otherwise, you must use the single with no deductions (S/0) tax rate to calculate the PIT that should have been withheld. Follow these steps:

1. Calculate the PIT for each pay period. Refer to the California Withholding Schedules in the *California Employer's Guide* (DE 44) for the applicable year.
2. Add up the PIT for all pay periods in each quarter. Enter the quarterly totals in the corresponding box in Item (4) on page 1 of this form.
3. Add the quarterly totals to produce the annual total(s) in Item (4).

##### Instructions for Item (8):

**Sign and date Item (8)** (this form is not valid without this signature).

If you completed Item (4), indicate the basis for the PIT recalculations and furnish a worksheet showing the recalculation.

### Assistance

If you **cannot** secure the signatures of the worker(s) or recalculate the PIT, inform the auditor.

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### Mail or Deliver

Original and one (1) copy of the DE 938P should be sent to the audit office shown on page 1 of this form.

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