



# San Diego Chapter American Payroll Association



August 2011

Third Quarter 2011  
VOL. 5 ISSUE 2



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## Welcome the New Board Members

The Officer Positions opened for election this year are Vice President, Treasurer, Secretary and Government Liaison. The chapter sent out the nomination ballots to our members in May and thank you for submitting your vote.

These are the results:

- ❖ Vice President: Jean Soltmann, CPP
- ❖ Secretary: Kathrine Williams, CPP
- ❖ Treasurer: Christine O'Donnell, CPP, PHR
- ❖ Government Liaison: Tammy Domngern, CPP

Please visit our website for the complete list and contact information of our Board Officers. This is our website: [www.sandiegochapterapa.org](http://www.sandiegochapterapa.org)

Once again, congratulations to our new Board Officers.

## 2011 Scholarship Winners

Congratulations to our

2011 Scholarship Winners

Joshua Scott Smitley and Sarah Noelle Smitley

San Diego Chapter American Payroll  
Association  
P. O. Box 881523  
San Diego CA 92168-1523  
[sandiegochapterapa@hotmail.com](mailto:sandiegochapterapa@hotmail.com)

## Legislative and Regulatory Updates

### IRS Provides Guidance on Reporting Cost Of Group Health on W-2s

The IRS has issued additional guidance on the requirement that employers include the cost of providing group plan health care to employees on W-2 forms. This requirement was included in 2010 healthcare reform legislation, but implementation has been delayed.

The IRS states that the cost of group plan coverage includes both employer and employee contributions. The cost is generally determined using the premium definition used for COBRA. However, the 2% administrative cost added where COBRA is offered is not included in the W-2 calculation.

The new requirement will not come into effect until employers distribute 2012 W-2s, and then only for larger employers (with 250 or more W-2s filed). The forms required for the calendar year 2012 that employers generally are required to furnish to employees in January 2013 and then file with the Social Security Administration (SSA)). Employers are not required to report the cost of health coverage on any forms required to be furnished to employees prior to January 2013.

The aggregate reportable cost is reported on Form W-2 in box 12, using code DD. According to the IRS, this reporting to employees is for their information only, to inform them of the cost of their health care coverage, and does not cause excludable employer provided health care coverage to become taxable.

The IRS publication can be found at this link:  
<http://www.irs.gov/pub/irs-drop/n-11-28.pdf>



Read more about this topic:

<http://www.barkerolmsted.com/news/legal-updates>

## New Mandatory Bereavement Leave Bill Passed in California Assembly

The California Assembly has passed a bill which if enacted would mandate that employers provide up to four days of bereavement leave to employees.

AB 325 proposes that employees be entitled to take four days off upon the death of a spouse, child, parent, sibling, grandparent, grandchild, or domestic partner.

The leave would be unpaid unless the employee has accrued paid time off, which may be used for this purpose.

The four days would not need to be taken off consecutively. The employer would be permitted to ask for proof of the death, to be provided within 30 days of the first date of leave. "Documentation" includes a death certificate, a published obituary, or written verification of death, burial, or memorial services from a mortuary, funeral home, burial society, crematorium, religious institution, or government agency.

The law would allow employees to take the bereavement leave up to 13 months after the death of the family member.

As with most other leave rights, the employee would be given the right to sue in the event she is discharged, discipline, or in any way discriminated against for exercising rights under the leave law.

Currently, California employers are not required by law to provide bereavement leave. Nevertheless, many employers do allow time off for employees under such circumstances.

Similar legislation was vetoed by Governor Schwarzenegger in 2010. The California Chamber of Commerce opposes the bill. A press release states: "By making a four-day bereavement leave mandatory in every situation, AB 325 removes the flexibility employers need to balance bereavement leave requests with other pressing leaving leave requests." The Chamber urges businesses to write to their representatives.

AB 325 has been passed in the California Assembly, and it awaits a vote in the California Senate. We will keep you posted on further developments.

## California Mandatory Sick Pay Legislation Returns

For several years now, members of the California legislature have proposed legislation which would mandate paid sick leave for private industry employers in California. The legislation is back in 2011, with a vengeance.

AB 400 would provide that an employee who works in California for 7 or more days in a calendar year is entitled to paid sick days. The law would apply to both exempt and nonexempt employees.

The sick days would be accrued at a rate of no less than one hour for every 30 hours worked. Accrued paid sick days would carry over to the following calendar year. However, an employer would be permitted to limit an employee's use of paid sick days. Small businesses (with 10 or fewer employees) could limit an employee's use to 40 hours or five days in each calendar year. All other employers may limit an employee's use to 72 hours or nine days in each calendar year.

An employee would be entitled to use accrued sick days after completing 90 days of employment. The sick days could be used for diagnosis, care, or treatment of health conditions of the employee or an employee's family member, or for leave related to domestic violence or sexual assault.

"Family member" means any of the following:

- (1) a child of any age (biological, adopted, or foster child, stepchild, legal ward, or a child to whom the employee stands in loco parentis);
- (2) a biological, adoptive, or foster parent, stepparent, or legal guardian of an employee or the employee's spouse or registered domestic partner, or a person who stood in loco parentis when the employee was a minor child;
- (3) a spouse
- (4) a registered domestic partner;
- (5) a grandparent;
- (6) a grandchild; and
- (7) a sibling.

The mandatory sick pay would not be cashed out upon termination. However, if the employee is rehired within one year of termination, he or she would be entitled to use the accrued unused sick pay.

*Continued on Page 4*

As is the case with most labor laws, here an employer would be prohibited from discriminating or retaliating against an employee who requests paid sick days.

Also par for the course, employers would be required to comply with posting and recordkeeping requirements. The Assembly Judiciary Committee approved the bill on April 26th, following approval by the Assembly's Labor and Employment Committee on April 13th. We will continue to monitor the progress of this ill-conceived legislation.

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### More Articles by Barker Olmsted & Barnier

#### **Employer Repels Rehabilitated Drug Addict's ADA / FEHA Discrimination Case.**

The ADA and California's Fair Employment and Housing Act protect rehabilitated drug addicts from employment discrimination. Does that mean that employers must hire or rehire qualified rehabilitated addicts, all other things equal? Generally, yes, but there are narrow exceptions, according to a Ninth Circuit court of appeal in a case titled *Lopez v. Pacific Maritime Association*.

#### **Discrimination against the Unemployed?**

Times have been tough and millions of Americans are unemployed. In reaction, a member of Congress has introduced the Fair Employment Act of 2011, which would amend the Civil Rights Act of 1964 to protect against discrimination on the basis of unemployment status. Basically, this would give unemployed applicants the right to sue an employer for failing to hire them.

#### **Employee With Mental Disability Properly Terminated For Threats**

What happens when an employee with a mental disability misbehaves in the workplace? If the mental disability causes the employee to misbehave and violate workplace conduct rules, can the employer discipline the employee? A recent California case titled *Wills v. Superior Court* examined the question but issued a narrow ruling.

#### **HR Managers: Are You A Cat's Paw? (You Don't Want To Be)**

What does it mean to hold an employer liable for discrimination under a "cat's paw" theory of liability? The concept has been addressed in court decisions for a number of years, and recently the U.S. Supreme Court addressed it in a military service discrimination case titled *Straub v. Proctor Hospital*.

#### **Car Dealer Defeats Overtime Claim By Commissioned Salesperson.**

California's Labor Code allows for an overtime exemption for commissioned salespersons. One requirement for this exemption is that the employee is paid on a commission basis. Commonly, "commission" means a percentage of the sales price, but is that necessarily so? A California appellate court recently examined the meaning of "commission" in a case titled *Areso v. Carmax*.

#### **Quitting to Care for Child Might Not Disqualify Employee from Unemployment Benefits.**

In California, employees who voluntarily quit their jobs are generally disqualified from receiving unemployment benefits. However, there are a number of exceptions to this general rule. One exception may apply where the employee quits in order to care for a child.

#### **Ninth Circuit Rejects Employee's Disability Accommodation Claim.**

California disability law imposes stringent requirements on employers when it comes to accommodation. Employees and their lawyers will criticize an employer's participation in the "interactive process" and second-guess decisions regarding what is or is not a "reasonable accommodation." In a recent Ninth Circuit Court of Appeals case titled *DFEH v. Lucent Technologies, Inc.*, the court reviewed one employer's actions and found no fault.

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## Online News and Updates

### **Supreme Court Upholds Arizona E-Verify Law**

The U.S. Supreme Court has ruled that the Legal Arizona Workers Act, which requires Arizona employers to verify the employment eligibility of newly hired employees through E-Verify and provides that the licenses of Arizona employers that knowingly or intentionally employ unauthorized aliens may be suspended or revoked, is not preempted by federal immigration law. *Chamber of Commerce v. Whiting*.

### **OCSE Releases Revised Standard Child Support Withholding Order**

The Office of Child Support Enforcement has released an updated *Income Withholding for Support order/notice (IWO)*. The updated form and instructions have been posted on the APA website. Action Transmittal AT-11-05.

### **IRS Issues Revised Form 941-X to Take Recent Legislative Changes Into Account**

The IRS has released revised versions of Form 941-X, *Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund*, and the *Instructions for Form 941-X*, in light of legislative and regulatory developments since they were last issued in September 2010. The revised form and instructions have been posted on the APA website.

(See page 7 of this newsletter for details.)

### **Social Security Trustees Issue Annual Report With Projected Wage Bases**

On May 13, the Board of Trustees of the Social Security Trust Fund issued its annual report on the financial condition of the social security program. The report estimates that the social security wage base will increase to \$110,700 in 2012, and that the trust funds will become exhausted in 2036 – a year sooner than was projected in last year's report.

### **IRS Releases Draft of 2012 Form W-2.**

The IRS has released draft versions of the 2012 Form W-2, *Wage and Tax Statement*, and Form W-3, *Transmittal of Wage and Tax Statements*. The draft forms have been posted on the APA website.

### **IRS Issues Final, Proposed Regulations on Withholding, Information Reporting on Certain Payments by Government Entities.**

The IRS has issued final regulations on 3% withholding under IRC §3402(t). The final regulations extend the effective date of this withholding requirement to payments made after December 31, 2012, under contracts entered into after that date (and existing contracts materially modified after that date). 76 F.R. 26583. Proposed regulations would apply the §3402(t) withholding requirement to payments made on or after January 1, 2014, under all contracts (existing and new). 76 F.R. 26678.

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# IRS Updates

## **Employers Must File Multiple Information Return Extension Requests Electronically.**

The IRS has issued a May 2011 revision of Form 8809, *Application for Extension of Time to File Information Returns*. The new version of the form must be filed electronically if the extension request is for more than one filer. The form is available on the IRS website.

## **USCIS Launches I-9 Central Online Resource Center.**

U.S. Citizenship and Immigration Services have launched a free website dedicated to Form I-9, *Employment Eligibility Verification*.

## **IRS Announces HSA Limits for 2012.**

The IRS has issued guidance on the 2012 maximum contribution levels for Health Savings Accounts and out-of-pocket spending limits for High Deductible Health Plans that must be used in conjunction with HSAs. Rev. Proc. 2011-32.

## **IRS Requests Input on Determining Full-Time Employee Status for Future Health Coverage Guidance.**

The IRS has requested comments on IRC §4980H, which makes certain large employers liable for an assessable payment if they fail to offer specified health coverage to certain employees beginning in 2014. Notice 2011-36.

**DOL Launches Smartphone Timesheet App.** The U.S. Department of Labor has introduced a free Smartphone app that allows employees to track the hours they work and determine the wages they are owed. The app is available for downloading on the DOL website.

## **SSA No Longer Mailing Earnings Statement to Workers**

The Social Security Administration is no longer mailing out annual earnings statements to workers. These Social Security Statements show how much workers have paid into their social security system and how much they are scheduled to receive in retirement benefits. The SSA said the decision was made "in light of the current budget situation." It advises workers to estimate their retirement benefits using the "Retirement Estimator" on its website.

## **IRS No Longer Mailing Blank Employment Tax Returns to Employers**

Beginning with the first quarter of 2011, the IRS is no longer mailing out business tax packages to business taxpayers, including Form 941, *Employer's Quarterly Federal Tax Return*.

In recent years, the IRS had mailed Forms 941 only to those employers that had filed the previous quarter's form that the IRS had mailed to the employer with its business identifying information (name, address, employer identification number) preprinted on the form. In the fourth quarter of 2010, 857,000 Forms 941 were mailed out, while the number of potential Form 941 filers exceeded 6 million.

The 2011 Form 941 has undergone significant changes due to the employee social security rate reduction repeal of the advance earned income credit, and new IRS tip audit reporting procedures (see PAYROLL CURRENTLY, Issue No.3. Vol.19). Both the form and instructions are available on the APA website at [www.americanpayroll.org/members/forms-pubs/#tax](http://www.americanpayroll.org/members/forms-pubs/#tax). The form is a fillable PDF document that can be printed out for filing after completion.

Other payroll-related forms that will no longer be mailed to businesses include:

- Form 940, *Employer's Annual Federal Unemployment (FUTA) Tax Return*,
- Form 943, *Employer's Annual Federal Return for Agricultural Employees*
- Form 944, *Employer's Annual Federal Tax Return*
- Form 945, *Annual Return of Withheld Federal Income Tax*
- Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*, and Form CT-1, *Employer's Annual Railroad Retirement Tax Return*

## IRS Increases Mileage Rate to 55.5 Cents per Mile

WASHINGTON — The Internal Revenue Service today announced an increase in the optional standard mileage rates for the final six months of 2011. Taxpayers may use the optional standard rates to calculate the deductible costs of operating an automobile for business and other purposes.

The rate will increase to 55.5 cents a mile for all business miles driven from July 1, 2011, through Dec. 31, 2011. This is an increase of 4.5 cents from the 51 cent rate in effect for the first six months of 2011, as set forth in Revenue Procedure 2010-51.

In recognition of recent gasoline price increases, the IRS made this special adjustment for the final months of 2011. The IRS normally updates the mileage rates once a year in the fall for the next calendar year.

"This year's increased gas prices are having a major impact on individual Americans. The IRS is adjusting the standard mileage rates to better reflect the recent increase in gas prices," said IRS Commissioner Doug Shulman. "We are taking this step so the reimbursement rate will be fair to taxpayers."

While gasoline is a significant factor in the mileage figure, other items enter into the calculation of mileage rates, such as depreciation and insurance and other fixed and variable costs.

The optional business standard mileage rate is used to compute the deductible costs of operating an automobile for business use in lieu of tracking actual costs. This rate is also used as a benchmark by the federal government and many businesses to reimburse their employees for mileage.

The new six-month rate for computing deductible medical or moving expenses will also increase by 4.5 cents to 23.5 cents a mile, up from 19 cents for the first six months of 2011. The rate for providing services for charitable organizations is set by statute, not the IRS, and remains at 14 cents a mile.

The new rates are contained in [Announcement 2011-40](#) on the optional standard mileage rates.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

## Mileage Rate Changes

Purpose	Rates 1/1 through 6/30/11	Rates 7/1 through 12/31/11
Business	51	55.5
Medical/Moving	19	23.5
Charitable	14	14

## FUTA Surtax Set to Expire June 30

The 0.2% Federal Unemployment Tax Act (FUTA) surtax is set to expire on June 30, 2011. The permanent gross FUTA tax rate is 6.0%. The 0.2% surtax was added in 1976 and has been in effect since then. The last time it was extended was from January 1, 2010 to June 30, 2011, under the Worker, Homeownership, and Business Assistance Act of 2009. Before expiration of the 0.2% surtax, the net FUTA tax employers pay after taking credit for up to 5.4% of state unemployment taxes paid is 0.8%. After expiration, the net FUTA rate will be reduced to 0.6% on FUTA taxable wages paid beginning July 1, 2011 ( $0.8\% - 0.2\% = 0.6\%$ ).

At this time, we know of no plans in the U.S. Congress to push legislation through to extend the surtax before it expires. However, it is possible the surtax will be extended retroactively as part of legislation to increase the federal government's debt ceiling before it is reached on August 2, 2011, as part of comprehensive unemployment insurance reform efforts, or as part of a tax extender bill later this year.

With the surtax expiring, employers will need to separately track FUTA taxable wages paid before July 1, and FUTA taxable wages paid after June 30. It is expected that Form 940 for 2011 would be revised to require separate reporting of wages subject to the surtax and those not subject to the surtax. With no surtax in effect for the third quarter of 2011, employers may determine their FUTA tax liability and deposit requirement for the quarter based on a net FUTA rate of 0.6%. Because of the possibility of a retroactive extension, however, employers may consider it prudent to continue to accrue FUTA tax at a rate of 0.8% until the third quarter FUTA deposit is due on October 31.

Further information can be found in the [IRS Publication 15, Circular E](#).

## IRS Releases Draft of Revised Form 941-X

With all the revisions to the 2011' Form 941, *Employer's Quarterly Federal Tax Return*, brought on by a new social security withholding tax rate, elimination of the Advance Earned Income Credit, and a new method for reporting the employer share of FICA tax on unreported tips, it became necessary for the IRS to revise the current edition of Form 941-X, *Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund*, which was issued in September 2010. On April 21, the IRS released a draft version of a revised Form 941-X that takes these changes into account.

- **Line 8 - Taxable social security wages:**

A note is added stating that employers should use .104 as the tax rate multiplier if they are correcting amounts reported on Line 5a of a 2011 return, while .124 should be used for returns. Correcting quarters from other years.

- **Line 9 - Taxable social security tips:**

A note is added stating that employers should use .104 as the tax rate multiplier if they are correcting amounts reported on Line 5b of a 2011 return, while .124 should be used for returns correcting quarters from other years.

- **Line 11 - Section 3121(q) Notice and Demand - Tax due on unreported tips:** Employers should report on this new line any corrections made to amounts reported on Line 5(e) of Form 941 or 941-SS.

- **Lines 12a~ 12c - Number of qualified employees and exempt wages/tips paid to qualified employees:**

A note has been added stating that these lines should be completed only for corrections to the 2nd-4th quarters of 2010 (amounts reported that relate to the HIRE Act employer social security tax exemption, which is not effective for wages paid after December 31,2010).

- **Line 13 - Tax adjustments:**

Language has been added to clarify that this line is for reporting corrections to amounts reported on Lines 7-9 of Form 941 or 941-SS, or Lines 7a-7c for quarters ending before January 1, 2011 (Lines 7a-7c became Lines 7-9 on the 2011 Form 941 and 941-55).

- **Line 18 - Advance earned income credit (EIC) payments made to employees:**

Language has been added noting that this line should be used only for quarters ending before January 1, 2011, because the AEIC has been repealed for wages paid on or after that date.

- **Lines 19c - 19d - Number of qualified employees and exempt wages/tips paid to qualified employees March 19~31, 2010:**

A note has been added stating that these lines should be completed only for corrections to the 2nd quarter of 2010 (amounts reported that relate to the HIRE Act employer social security tax credit for wages paid from March 19-31, 2010, which was taken on the 2nd quarter Form 941 or 941-SS).

- **Line number changes:**

To accommodate the' addition of Line 11 to Form 941-X, all line numbers after Line10 on the current form have been increased by one. This means that the total of all corrections for the quarter being reported will be reported on Line 20 and carried over to Line 21, and the explanation of the corrections will be included on Line 24.

- **One 941-X needed for each quarter:**

Above Part 1 of the revised form,' the instructions have been rewritten to make it clear that a separate Form 941-X must be used for each quarter that needs correction.

## State and Local News

- Alabama - Jefferson County Occupational License Fee ruled unconstitutional. EFT penalty established.
- Arizona – Electronic wage payments permitted without paper option.
- Arkansas – Tax treatment of health care for adult children conformed
- California – Tax treatment of health care for adult children conformed.
- Colorado - EFT due date specified. Withholding tax account application form redesigned. Business Registration web page anticipated.
- Connecticut - PIT rates increased, withholding tables revised
- District of Columbia - Employers instructed to increase withholding on delinquent employees.
- Florida - minimum wage increased
- Georgia – E-Verify requirement phased in; updated IRC references impact tax treatment of health care for adult children
- Idaho – PEO UI reporting obligation enacted
- Indiana – E-Verify requirement enacted
- Iowa - Electronic child support payment rules finalized. updated IRC references impact tax treatment of health care for adult children
- Maryland – Magnetic media specifications for UI wage reporting revised. Threshold reduced for filing Forms W-2 via magnetic media or electronically
- Massachusetts – garnishment limits revised
- Michigan – Tax amnesty program established. PEO rules enacted.
- Minnesota – Tax treatment of health care for adult children not yet conformed
- Nebraska – EFT threshold reduction phased in. Omaha Commuter Wheel Fee repealed.
- Nevada – minimum wage, daily overtime rates unchanged
- New Jersey - Tax treatment of health care for adult children conformed in part. Emancipation Day holiday extends due date for state tax returns and payments.
- New York - Pay rate notice and pay statement requirements changed. Deductions from paid time off bank for wage overpayments prohibited. Yonkers resident tax surcharge and supplemental wage tax rate increased.
- North Dakota – child support electronic payment threshold established; new hire reporting rules modified; income tax rates reduced, withholding tables revised
- Pennsylvania- Early implementation of EIT collection system changes permitted. Online UI tax and wage reporting system implementation delayed.
- South Carolina - Tax treatment of health care for adult children conformed
- South Dakota - Minimum wage, tip credit exemption, created for seasonal employees.
- Utah – online filing and payment system replaced
- Virginia - E-Verify: state contractors' use mandated.
- West Virginia - Parkersburg city service 'user fee' enacted. Child support: electronic payments and advance notification of bonuses mandated. Huntington municipal occupation tax enacted, city service fee repealed.
- Wisconsin - Emancipation Day holiday extends due date for state tax returns and payments. Milwaukee paid sick leave ordinance injunction reversed.

# Local and National Payroll Events

## Local Chapter Events

### Monthly Meetings/Luncheons

Thursday, August 18, 2011 (11:30 am - 1:00 pm)  
NPW Picnic: "America Works Because We're Working For America"

Thursday, September 15, 2011 (7:00 am – 5:15 pm)  
Southern California Focus Day: "Have a Healthy Payroll"  
<http://www.socalfocusday.org/>

Thursday, September 22, 2011 (3:15 pm - 5:00 pm)  
Topic: Employee Terminations especially in CA  
Speaker: Chris Olmsted

### Ronald McDonald House

Welcome The Fall Dinner  
Thursday, September 29, 2011  
Contact CeCe Bramlett at (619) 920-8525 or  
[cbramlett@yahoo.com](mailto:cbramlett@yahoo.com)  
\*Fall Dinner will be at 2929 Children's Way

### CPP Study Group

Every Wednesday from 6:00 p.m. to 8:00 p.m.  
FREE to all San Diego Chapter members.

Classes will be held at:  
8695 Spectrum Center Blvd  
San Diego, CA 92123

### FPC Study Group

Every Wednesday from 6:00 pm. to 8:00 pm  
FREE to all San Diego Chapter members.

Classes will be held at:  
University of San Diego  
5998 Alcalá Park, Hughes 205  
San Diego, CA 92110-2492

### Education Coordinators:

Carlos Castellanos (858) 637-6688, [cppclass2010@gmail.com](mailto:cppclass2010@gmail.com)  
Kaly McKenna (619) 260-2735, [kmckenna@sandiego.edu](mailto:kmckenna@sandiego.edu)

## National APA Events

### Fall Forum

This conference focuses on leadership and organizational efficiency and will take place **September 21-23, 2011 in New Orleans, LA**. It features the results of the Payroll, Workforce and Accounts Payable Performance Studies and the presentation of the **Prism Awards**.

[More Information](#)

[Register](#)

### Educational Institutions Payroll Conference

The focus is on payroll issues special to institutions of higher education. The 25th annual conference will be held in Orlando, FL, **October 30 - November 2, 2011**.

[More Information](#)

[Register](#)

### Capital Summit

Meet in Washington, DC with government officials from IRS, SSA, DOL and more. **March 26-27, 2012**.

[Register](#)

[More Information](#)

### 2012 Congress

APA's **30th Anniversary Congress** features workshops, payroll and finance expo, networking and much more.

**May 6-10, 2012** in Orlando, Florida.

[Congress Information](#)

[Register](#)

# Payroll Fun Page

## Payroll Word Scramble

By edubakery.com

alasearoclnepnwl \_\_\_\_\_

uoadsraddencdtint \_\_\_\_\_

cbapneuhnloatac \_\_\_\_\_

opcuaoeannlbancnl \_\_\_\_\_

tniapafreacle \_\_\_\_\_

orraoistrfh \_\_\_\_\_?

4w \_\_\_\_\_

2w \_\_\_\_\_

htamnregcpdeoete \_\_\_\_\_

ehetkmcagdbaerowt \_\_\_\_\_

3w \_\_\_\_\_

mro9f14 \_\_\_\_\_

yesmtertepcias \_\_\_\_\_

ptneex \_\_\_\_\_

etupvemiormierm \_\_\_\_\_