



# POWER OF ATTORNEY (POA) DECLARATION

SEE INSTRUCTIONS ON THE BACK OF THIS FORM.

## I. EMPLOYER/TAXPAYER INFORMATION *(please type or print)*

|  |   |   |           |
|--|---|---|-----------|
| California Employer Payroll Tax Account Number: <i>(if applicable)</i> | Taxpayer Identification Number:                               | Federal Employer Identification Number: |           |
| Owner/Corporation Name:  | Social Security Number (SSN)/Corporate Identification Number: |   |           |
| Business Name/Doing Business As (DBA):                                 |   |   |           |
| Business Mailing Address:  | City:   | State:                                  | ZIP Code: |
| Business Phone Number:   | Business Fax Number:  |   |           |
| Business Location <i>(if different from above)</i> :                   | City:   | State:                                  | ZIP Code: |

## II. REPRESENTATIVE DESIGNATION *(please type or print)*

I hereby appoint the following person to represent the employer/taxpayer for specified tax matters arising under the California Unemployment Insurance Code.

|                            |               |             |           |
|----------------------------|---------------|-------------|-----------|
| Representative's Business: |               |             |           |
| Representative's Name:     | Phone Number: | Fax Number: |           |
| Business Mailing Address:  | City:         | State:      | ZIP Code: |

## III. AUTHORIZED ACT(S)

- GENERAL AUTHORIZATION:** If you want to give the representative general authority to perform all acts on your behalf with regard to your state tax matters.
- SPECIFIC DECLARATION:** If you want to give the representative limited authority with regard to your state tax matters, indicate the specific dates and acts you are authorizing.
- From \_\_\_\_\_ To \_\_\_\_\_
- To represent the employer/taxpayer for any and all  
 Tax Reporting    Benefit Reporting    Both matters relating to the reporting period indicated above.
- To represent the employer/taxpayer for changes to their mailing address for any and all  
 Tax Reporting    Benefit Reporting    Both matters relating to the reporting period indicated above.
- Other acts: *(describe specifically)* \_\_\_\_\_
- Subject to revocation, the above representative is authorized to receive confidential information.

## IV. SIGNATURE AUTHORIZING POWER OF ATTORNEY

**Signature of the employer/taxpayer, owner, officer, receiver, administrator, or trustee for the employer/taxpayer:** If you are a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the employer/taxpayer, you are certifying that you have the authority to execute this form on behalf of the employer/taxpayer by signing this Power of Attorney Declaration.

***If this Power of Attorney Declaration is not signed and dated, it will be returned as invalid.***

I certify under penalty of perjury that the above information is true, correct, and complete, and that these actions are not to be taken to receive a more favorable Unemployment Insurance rate. I further certify that I have the authority to sign on behalf of the above business.

\_\_\_\_\_  
Signature Title (Owner, Partner, Corp. Officer: Pres., Vice Pres., CEO or CFO)

\_\_\_\_\_  
Print Name SSN Date

## Instructions for Completing the *Power of Attorney (POA) Declaration*, DE 48

### General Information

This DE 48 is your written authorization for an individual or other entity to act on your behalf in tax and/or benefit reporting matters, and will remain in effect until it is rescinded or revoked. When a new POA is filed with the Employment Development Department (EDD), the new POA will automatically revoke any prior declaration(s) on file unless you attach a copy of each POA that you want to remain in effect. In addition, if you need to limit the term of a POA, you must specify the date it will expire as outlined in Section III below. For general information, call the Account Services Group at 916-654-7263.

- I. **EMPLOYER/TAXPAYER INFORMATION** - Enter your California Employer Payroll Tax Account Number (*if applicable*), Taxpayer Identification Number, Federal Employer Identification Number, Owner or Corporation Name, Owner(s) Social Security Number or Corporate Identification Number, Business Name/Doing Business As (DBA), mailing address, business phone and fax number(s), and business location if different than the mailing address.
- II. **REPRESENTATIVE DESIGNATION** - Enter the representative's business, representative's name, phone number, fax number, and address.
- III. **AUTHORIZED ACT(S)** - If you want to authorize your representative to perform any and all acts on your behalf, check the "General Authorization" box. If you want to limit this authorization, check the boxes that apply under "Specific Declaration." Enter the beginning and ending dates of each interval/period for which you are making the declaration.
- IV. **SIGNATURE AUTHORIZING POWER OF ATTORNEY** - The POA must be signed and dated by the business owner, partner, or corporate officer (i.e., President, Vice President, CEO, or CFO). Please submit an updated list of corporate officers/owners with this document, if applicable. If the declaration is submitted without a signature or with an unauthorized signature, it will be returned.

**Please return your completed DE 48 to the EDD at:**

Employment Development Department  
Account Services Group, MIC 28  
PO Box 826880  
Sacramento, CA 94280-0001  
Fax 916-654-9211

You can also electronically submit a POA using e-Services for Business at [www.edd.ca.gov/e-Services\\_for\\_Business](http://www.edd.ca.gov/e-Services_for_Business).

If you have questions or need assistance completing this form, please call the Account Services Group Agent Line at 916-654-7263.