

PAYROLL REPORTING AGENT

Payroll Reporting Agents differ from other agents because they prepare and file tax returns under each employer account. Payroll Reporting Agents also differ from a Counseling Service Agent responsible for Unemployment Insurance (UI) claim responses. For further information on Counseling Service Agents, please refer to *Information Sheet: Counseling Service Agent (DE 231CSA)*.

BENEFITS OF ENROLLING AS A PAYROLL REPORTING AGENT

There are many benefits of enrolling as a Payroll Reporting Agent with the Employment Development Department (EDD), such as:

- Your agency will be easily recognized by the EDD staff whenever contacting the EDD.
- In place of submitting a Power of Attorney (POA) for each of your clients, you only need to retain a current *Memorandum of Understanding: Certification of Payroll Agent (DE 972)* on file with the EDD, renewable every two years. You, as the agent, maintain the POA for future reference, as needed.
- Neither you, as the agent, nor your client will receive hardcopy tax returns, unless you specifically request these and other tax notices.
- Your agency is listed in the EDD online registration site, making it convenient for your clients to select your agency by name when registering their new business online.

WHEN YOU ARE READY TO ENROLL AS A PAYROLL REPORTING AGENT

Complete and return both the *Payroll Reporting Agent Registration Form (DE 973B)* and the *Memorandum of Understanding: Certification of Payroll Agent (DE 972)* forms along with your current clientele listing to the address shown below. Upon receipt of these documents, it will take approximately two weeks to process your request. You will be notified by postal mail once your request has been processed.

HOW TO ENROLL AS A PAYROLL REPORTING AGENT

To enroll as a Payroll Reporting Agent, you must do the following:

- Complete and submit a DE 973B. Be sure to indicate whether you will be filing electronically.
- Complete and submit a DE 972, renewable every two years.

- Submit a one-time complete listing of your current clientele. Each entry must include your clients' name, business legal name, employer payroll tax account number, and employer mailing address.
- Each month, submit a list of new clients to add and/or clients to delete. This can be in list format. Each entry must include an employer name, employer payroll tax account number, and employer mailing address.

Note: Monthly lists may also be submitted electronically via the Federal State Employment Tax (FSET). For more information regarding FSET, please contact the EDD FSET hotline at 866-592-1651.

FOR MORE INFORMATION ABOUT ENROLLING AS A PAYROLL REPORTING AGENT

To register as a new Payroll Reporting Agent, download the DE 972 and the DE 973B from the EDD website at www.edd.ca.gov or call 916-654-7263.

ADDITIONAL CONTACT INFORMATION REGARDING YOUR CLIENTS' EMPLOYER ACCOUNTS

- There are three options to register your clients:
 - Visit e-Services for Business at www.edd.ca.gov/e-Services_for_Business.
 - Mail the completed DE 1 registration form to:
Attention: Account Services Group, MIC 13
Employment Development Department
PO Box 826880
Sacramento, CA 94280-0001
 - Fax the completed DE 1 to the 24-hour fax number: 916-654-9211
- For all other questions relating to your clients' employer payroll tax accounts, call 888-745-3886.

The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Requests for services, aids, and/or alternate formats need to be made by calling 888-745-3886 (voice) or TTY 800-547-9565.