

INSTRUCTIONS FOR COMPLETING THE COMMERCIAL EMPLOYER ACCOUNT REGISTRATION AND UPDATE FORM

The *Commercial Employer Account Registration and Update Form* (DE 1) is for new employers to register with the Employment Development Department (EDD) and existing employers to make updates to their business status.

Section 1086 of the California Unemployment Insurance Code (CUIC) requires an employer to register with the EDD within 15 days after hiring one or more employees and paying wages in excess of \$100 for employment in a calendar quarter.

If you are a new employer or already registered and need to update your employer account information (for example, a change in your business structure), or would like to reopen or close your employer account, **please submit your request using one of the following methods:**

- Register online at the EDD e-Services for Business website at www.edd.ca.gov/e-Services_for_Business.
- Complete a paper DE 1 and mail it to: EDD, Account Services Group, MIC 28, PO Box 826880, Sacramento, CA 94280-0001.
- Fax your completed DE 1 to 916-654-9211.

The DE 1 for Commercial Employers and all other industry specific registration forms for Agricultural; Governmental Organizations, Public Schools, and Indian Tribes; Household Workers; Nonprofit; or Depositing Only Personal Income Tax Withholding are available online at www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm.

NOTE: Forms will be processed in the order received. Attach additional sheets as needed.

A. **I WANT TO** – Check the box that applies.

- Register for a New Employer Account Number – Select if registering a new business.
- Request Account for CalJOBSSM – Select if registering to advertise positions in CalJOBSSM.
- Update Employer Account Information – Select if reporting changes in location and mailing address, doing business as (DBA), personal name changes, and to add/change/delete an officer/partner/member. Select the update you want to report and complete the items in parenthesis.
- Report a Purchase of Business – Select if a business registered with the EDD has been purchased. Enter the seller's Employer Account Number at the top of Item A, the date (MM/DD/YYYY) the transfer occurred, and the purchase price. Indicate if the entire business or a partial business was purchased.
- Report a Sale of Business – Select if a business registered with the EDD has been sold. Enter the Employer Account Number at the top of Item A and the date (MM/DD/YYYY) the transfer occurred. Indicate if the entire business or a partial business was sold. Complete Item P with your forwarding address.
- Reopen a Previously Closed Account – Select if the business has become subject to California payroll taxes. Enter the closed Employer Account Number at the top of Item A.
- Close Employer Account – Select if you are no longer subject to California payroll taxes. Select a reason for closing the employer account, provide the last payroll date, and enter the Employer Account Number at the top of Item A.
- Report a Change in Business Ownership, Entity Type, or Name – Select if the business has changed ownership, entity type, or business name. Provide the reason for change. Enter the former legal entity type on the "From" line, the new entity on the "To" line, the effective date for the change, and the current Employer Account Number at the top of Item A. Complete the rest of the form with the new business information.

B. **EMPLOYER TYPE** – Check the box that best describes your employer type.

C. **TAXPAYER TYPE** – Check the box that best describes the legal form of ownership and complete the items in parenthesis for the selection. Co-ownership is defined as husband/wife, spouse, or registered domestic partner. If other, please specify and complete the form with all the information that applies to the taxpayer type indicated.

D. **FIRST PAYROLL DATE** – Enter the first date (MM/DD/YYYY) you paid wages exceeding \$100. These wages are subject to Unemployment Insurance (UI), Employment Training Tax (ETT), and State Disability Insurance (SDI). If you are reopening a previously closed employer account, enter the date when payroll resumed.

E. **EMPLOYEE INFORMATION** – Check the box that best describes the relationship of the employees to the organizational entity of the business. Only respond to items E1, E2, and E3 as applicable to your taxpayer type.

F. **LOCATION OF EMPLOYEE SERVICES** – Check the box that best describes the location of the employees' residence and work locations.

- G. **INDIVIDUAL OWNER/CO-OWNER INFORMATION (If applicable)** – Enter name, title, Social Security number (SSN), and California driver license number of each individual. Select “Add” to add, “Chg.” to change, and “Del.” to delete an individual owner on the employer account.
- H. **CORPORATE OFFICER(S), PARTNERS, OR LLC MEMBER(S), MANAGER(S), AND/OR OFFICER INFORMATION** – Enter name, title, Social Security number (SSN), and California driver license number of each individual/business entity, as applicable. If an individual/business entity is from a foreign jurisdiction, enter “Foreign” in the SSN/FEIN box. Select “Add” to add, “Chg.” to change, and “Del.” to delete an individual/entity on the employer account.
- I. **LEGAL NAME OF ORGANIZATION** – Enter the business legal name. For Corporation/LLC/LLP/LP, enter the name exactly as it appears on your official registration documents. If you are registered with the California Secretary of State (SOS) and do not have the business name as it was registered, log on to the SOS website at www.sos.ca.gov to obtain the information.
- J. **DOING BUSINESS AS (DBA) (If applicable)** – Enter business name known to the public, if different from the legal name.
- K. **FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)** – Enter the Federal Employer Identification Number (FEIN) assigned by the Internal Revenue Service (IRS). If not assigned, enter “Applied For.”
- L. **DATE OWNERSHIP BEGAN** – Enter the date (MM/DD/YYYY) new ownership began operating.
- M. **STATE OR PROVINCE OF INCORPORATION/ORGANIZATION** – Enter the state or province where the business is incorporated or organized.
- N. **CALIFORNIA SECRETARY OF STATE ENTITY NUMBER** – Enter the California Corporate/LLC/LLP/LP entity number. If you are registered with the California Secretary of State (SOS) and do not have the entity number, log on to the SOS website at www.sos.ca.gov to obtain the information.
- O. **PHYSICAL BUSINESS LOCATION** – Enter the California street address (PO Box or Private Mail Box will **not** be accepted) and phone number where the business is physically conducted. If you have multiple California locations, please attach a listing of the physical business addresses.
- P. **MAILING ADDRESS** – Enter the mailing address where the EDD correspondence and forms should be sent (PO Box or Private Mail Box is acceptable). If the physical and mailing addresses are the same, check the box “Same as above.” Provide a daytime phone number.
- Q. **E-MAIL** – Enter a valid e-mail address. Check the box if you would like to receive registration information via e-mail.
- R. **INDUSTRY ACTIVITY** – Describe in detail the principal product or service your business offers/provides and check the box that best describes the industry activity. This information is used to assign an Industrial Classification Code to your business. For more information on industry coding or the North American Industrial Classification System (NAICS), visit the website at www.census.gov/epcd/www/naics.html.
- S. **CONTACT PERSON** – Enter the name, daytime phone number, e-mail address, relation, and address of the person authorized by the ownership to provide the EDD with information needed to maintain the accuracy of your employer account. If the contact person is an outside accountant, agent, or tax representative, complete and submit a *Power of Attorney (POA) Declaration (DE 48)*.
- T. **DECLARATION** – This declaration must be signed by an individual having the authority to sign on behalf of the business under penalty of perjury.

Allow up to 14 days for your paper request to be processed. You will receive your Employer Account Number by US Postal Service. To obtain an Employer Account Number faster, register online at www.edd.ca.gov/e-Services_for_Business. The *California Employer's Guide (DE 44)* is available at www.edd.ca.gov/pdf_pub_ctr/de44.pdf to help you understand your tax withholding and filing responsibilities.

Need more help or information?

If you have questions regarding this form, the registration process, or to determine whether your business is required to register, visit the EDD website at www.edd.ca.gov/Payroll_Taxes/Reporting_Requirements.htm or contact the Taxpayer Assistance Center at 888-745-3886 or TTY (nonverbal) 800-547-9565.

- The EDD provides seminar and other educational opportunities for taxpayers to learn how to report employees' wages, pay taxes, and to help avoid errors and unnecessary billings. Register for a seminar near you at www.edd.ca.gov/Payroll_Tax_Seminars/ or call 888-745-3886 for more information.
- The EDD website www.edd.ca.gov offers additional information, forms, publications, and information sheets to assist you.