



Power of Attorney Declaration

The *Power of Attorney (POA) Declaration* (DE 48) is your written authorization for an individual or other entity to act on your behalf in tax and/or benefit reporting matters with us. A POA remains in effect until it is revoked or a new one is received.

If you would like to only authorize a POA for a set period, you must specify the date your new POA will expire. For more information, see the *Information Sheet: Counseling Service Agent* (DE 231CSA) and *Information Sheet: Payroll Reporting Agent* (DE 231PRA).

Complete the DE 48

Online

Complete and send us your POA online with <u>e-Services for Business</u> (eddservices.edd.ca.gov/tap/secure/eservices). For more information, visit <u>e-Services for Business FAQs</u> (edd.ca.gov/en/payroll_taxes/faq_-_e-services_for_business).

By Mail

You can also send a POA by mailing the completed DE 48 with the following required information:

Employer and taxpayer information

Enter your:

- California employer payroll tax account number (if applicable)
- Federal employer identification number
- Owner or legal name of organization
- Secretary of State identification number
- Business name or doing business (DBA)
- Mailing address
- Business phone and fax numbers
- Business location if different than the mailing address

Representative designation

Enter your representative's business, name, phone number, fax numbers and address.

Authorized acts

If you want to authorize your representative to perform all acts on your behalf, select the **General Authorization** box

• If you want to limit this authorization, select the boxes that apply under the "Specific Declaration" header. Enter the beginning and ending dates of each interval or period you are making the declaration.

Signature authorizing power of attorney

In order for your new POA to be recognized, it must be signed and dated by an authorized signator. An authorized signator can be the business:

- Owner
- Partners
- Members
- Managing members
- Corporate officers including the President, Vice President, Chief Executive Officer, or Chief Financial Officer

Please send an updated list of corporate officers or owners with this document.

Note: If your declaration is sent without a date, signature, or with an unauthorized signature, it will be returned. **The signature date must be within 30 days of the submission of the POA.**

Mail the completed DE 48 to:

Employment Development Department Account Services Group, MIC 28 PO Box 826880 Sacramento, CA 94280-0001 Fax 1-916-654-9211

Questions or need assistance completing this form? Call the Account Services Group Agent Line at 1-916-654-7263.

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I. Employer and Taxpayer Informati	on				
California Employer Payroll Tax Account Number: (if applicable)		Federal Employer Identification Number:			
Owner (Limited Liability Company, Limited Partnership, Corporation Name)		Corporate (Limited Liability Company, Limited Partnership Identification Number)			
Business Name (Or Doing Business As):					
Business Mailing Address:		City:		State:	ZIP Code:
Business Phone Number:		Business Fax Number:			
Business Location (if different from above):		City:		State:	ZIP Code:
II. Representative Designation I hereby appoint the following person California Unemployment Insurance (Representative Business:		yer or taxpayer for sp	ecified matters a	irising und	ler the
epresentative Name: Phone Number:			Fax Number:		
Business Mailing Address:		City:		State:	ZIP Code:
III. Authorized Act All Authorization: To represent the Specific Declaration: The represent Indicate the specific dates and acts □ To represent the employer or t □ Tax reporting □ Benefer □ To represent the employer or t □ Tax reporting □ Benefer □ Other acts: □ IV. Signature Authorizing Power of At Signature of the employer or taxpayer, employer or taxpayer: If you are a contrustee on behalf of the employer or taxpayer the employer or taxpayer by signing the If this Power of Attorney Declaration I certify under penalty of perjury that the be taken to receive a more favorable U of the above business.	ntative will have limited is you are authorizing from axpayer for any or all: it reporting Both axpayer and receive main axpayer and receive main reporting Both axpayer, managing members of the partner, guarante officer, guarante officer	authority to your statem and all matters relating to the ilings for any and all matters relating to the matters relating to the matter, officer, receiver uardian, tax matter pg that you have the aclaration. It will be returned a true, correct, and co	ne reporting perine reporting perine reporting perine, administrator, erson, executor, authority to executor is invalid.	or trustee receiver, a ute this for	for the administrator, or rm on behalf of ions are not to
Signature	Title				_
Print Name	 Date				

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