



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, and will remain in effect until it's revoked. When a new POA is filed with the Employment Development Department (EDD), the new POA will automatically revoke prior declaration(s).

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 (refer to page 2). For additional information about POAs, refer to *Information Sheet: Counseling Service Agent* (DE 231CSA) (PDF) and *Information Sheet: Payroll Reporting Agent* (DE 231PRA) (PDF).

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

You can **electronically** submit a POA using e-Services for Business:

- Log in to [e-Services for Business](#).
- Select the account type link (such as **Employment Tax**).
- Select **Show All** next to the **I Want To** menu.
- Select **Power of Attorney** under **Other**.
- Follow the prompts to complete the request.

Note: When indicating the extent of authority for your authorized agent, select one of the following:

- o **All Authorization** to allow your authorized agent to represent your business and receive mailings for all state tax matters.
- o **Specific Declaration** to assign your authorized agent to represent your business for Payroll Tax and/or UI matters.
- o **Specific Declaration** to authorize your agent to represent your business and receive mailings for Payroll Tax and/or UI matters.
- Select **Submit** to complete your request.

You can also submit a POA by **mail** by completing a DE 48:

- I. Employer/taxpayer information** - Enter your California employer payroll tax account number (*if applicable*), federal employer identification number, owner or corporation name, 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 business owner, partner, or corporate officer (For example, President, Vice President, CEO, or CFO) must sign and date the POA. Please submit an updated list of corporate officers/owners with this document, if applicable. If the declaration is submitted 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 your completed DE 48 to:

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

If you have questions or need assistance completing this form, please call the Account Services Group Agent Line at 1-916-654-7263.

Power of Attorney (POA) Declaration

Log in to [e-Services for Business](#) and submit a POA electronically.
Instructions on page 1.

I. Employer/Taxpayer Information *(please type or print)*

California Employer Payroll Tax Account Number: <i>(if applicable)</i>	Federal Employer Identification Number:		
Owner/Limited Liability Company/Limited Partnership/Corporation Name:	Corporate/Limited Liability Company/Limited Partnership 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)

- All Authorization:** To represent the employer/taxpayer and receive mailings for all state tax matters.
- Specific Declaration:** The representative will have limited authority 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 and receive mailings for any and all
 Tax reporting. Benefit reporting. Both matters relating to the reporting period indicated above.
- Other acts: *(describe specifically)* _____

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

Date