



Power of Attorney Declaration

This *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 [e-Services for Business](http://eddservices.edd.ca.gov/tap/secure/eservices) (eddservices.edd.ca.gov/tap/secure/eservices). For more information, visit [e-Services for Business FAQs](http://edd.ca.gov/en/payroll_taxes/faq_-_e-services_for_business) (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.

Power of Attorney Declaration

To send a Power of Attorney Declaration (POA) online, use [e-Services for Business](http://eddservices.edd.ca.gov/tap/secure/eservices) (eddservices.edd.ca.gov/tap/secure/eservices).

I. Employer and Taxpayer Information

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 (Or Doing Business As):			
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

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

Representative Business:			
Representative Name:	Phone Number:	Fax Number:	
Business Mailing Address:	City:	State:	ZIP Code:

III. Authorized Act

All Authorization: To represent the employer or 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 or taxpayer for any or all:

Tax reporting Benefit reporting Both matters relating to the reporting period indicated above

To represent the employer or taxpayer and receive mailings for any and all:

Tax reporting Benefit reporting Both matters relating to the reporting period indicated above

Other acts: _____

IV. Signature Authorizing Power of Attorney

Signature of the employer or taxpayer, owner, managing member, officer, receiver, administrator, or trustee for the

employer or taxpayer: If you are a corporate officer, partner, guardian, tax matter person, executor, receiver, administrator, or trustee on behalf of the employer or taxpayer, you are certifying that you have the authority to execute this form on behalf of the employer or 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

Print Name

Date