

Release of Buyer Request Form

Pursuant to section 1732 of the California Unemployment Insurance Code (CUIC), I hereby request a *Certificate of Release of Buyer* (DE 2220), be issued for the Employment Development Department (EDD) employer payroll tax account number _____.
(Seller Account Number)

(Note: A DE 2220 is not necessary if the seller is not an employer as defined under sections 675 and 676 of the CUIC.)

Buyer Information (Refer to the Instructions for additional information and requirements.)

The Buyer Has/Had Employees: <input type="checkbox"/> Yes <input type="checkbox"/> No		If Yes, Indicate EDD Account Number.		Will the Buyer Employ Any of the Seller's Employees? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Name(s):			DBA:		
Physical Business Location:			Mailing Address:		
City, State, ZIP Code:			City, State, ZIP Code:		
Contact Phone Number: ()		Email Address:		Fax Number: ()	
Federal Employer Identification Number (FEIN):		Secretary of State Entity Number:		Liquor License Number(s):	

Seller Information (Refer to the Instructions for additional information and requirements.)

The Seller Has/Had Employees: <input type="checkbox"/> Yes <input type="checkbox"/> No		If Yes, Indicate EDD Account Number:		Will the Seller Make a Request to Cease This EDD Account Number? <input type="checkbox"/> Yes <input type="checkbox"/> No		Does the Seller Have More Than One Business Location: <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes, see * below.)	
Name(s):				DBA:			
Physical Business Location:				Mailing Address:			
City, State, ZIP Code:				City, State, ZIP Code:			
Contact Phone Number: ()		Email Address:		Fax Number: ()			
Federal Employer Identification Number (FEIN):		Secretary of State Entity Number:		Liquor License Number (s):			
Forwarding Address, if Different From Mailing Address:							
* Other Business Locations Not Included in This Sale:							

Escrow Company/Agent

Escrow Company:		Escrow Agent:		Escrow Number:	
Contact Phone Number: ()		Fax Number: ()		Email Address:	
Address:			City, State, ZIP Code:		
Purchase Price: \$			Estimated Closing/Acquisition Date:		
<input type="checkbox"/> Entire Business Sold		<input type="checkbox"/> Partial Business Sold			
Special Instructions:					
Name:		Signature:		Date Submitted:	

Instructions for Completing the *Release of Buyer Request Form (DE 2220R)*

Purpose: To provide information required to process a *Certificate of Release of Buyer (DE 2220)*, request pursuant to sections 1731 and 1732 of the [California Unemployment Insurance Code \(CUIC\)](http://leginfo.ca.gov/faces/codes.xhtml) (leginfo.legislature.ca.gov/faces/codes.xhtml).

Buyer Information:

- Indicate if the buyer currently has or previously had an Employment Development Department (EDD) employer payroll tax account number and if the buyer will employ any of the former owner's employees. The buyer is required to register as an employer and obtain an EDD employer payroll tax account number or report the purchase of the business. The buyer can access the online application through [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices) or complete the [Commercial Employer Account Registration and Update Form \(DE 1\) \(PDF\)](http://edd.ca.gov/pdf_pub_ctr/de1.pdf) (edd.ca.gov/pdf_pub_ctr/de1.pdf).
- Name: Enter buyer(s) name.
- Doing Business As (DBA): Current business name of buyer (if applicable).
- Addresses: Where buyer can be reached.
- Phone and Fax Numbers: Numbers to contact buyer for additional information.
- Email: Enter a valid email address for buyer.
- FEIN: Federal Employer Identification Number issued by the [Internal Revenue Service](http://irs.gov) (irs.gov).
- Entity Number Issued by the [Secretary of State](http://sos.ca.gov) (sos.ca.gov): Corporations/Limited Liability Companies/Limited Partnerships must be authorized to do business in the State of California by the Secretary of State.
- Liquor License Number(s) issued by the [Alcoholic Beverage Control](http://abc.ca.gov) (abc.ca.gov).

Seller Information:

- Indicate if the seller currently has or previously had an EDD employer payroll tax account number. If yes, then indicate if a request to cease the account will be made. The seller is required to report the sale of the business. The seller can access the online application and make any changes to an existing EDD employer payroll tax account number through [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices) or complete the [Commercial Employer Account Registration and Update Form \(DE 1\) \(PDF\)](http://edd.ca.gov/pdf_pub_ctr/de1.pdf) (edd.ca.gov/pdf_pub_ctr/de1.pdf). If the EDD employer payroll tax account number will no longer be used, the seller should request to close the account. The seller is required to file all final returns and pay amounts owed to the EDD within 10 days of quitting business.
- Indicate if the seller has more than one business location. If yes, list other business names and locations not included in the sale under *Other Business Locations*. (Attach additional sheets, if needed.)
- Name: Enter seller(s) name.
- Doing Business As (DBA): Name of business being sold.
- Addresses: Physical location of business included in the sale and mailing address of seller.
- Phone and Fax Numbers: Numbers to contact seller for additional information.
- Email: Enter a valid email address for the seller.
- FEIN: Federal Employer Identification Number issued by the [Internal Revenue Service](http://irs.gov) (irs.gov).
- Entity Number Issued by the [Secretary of State](http://sos.ca.gov) (sos.ca.gov): Corporations/Limited Liability Companies/Limited Partnerships must be authorized to do business in the State of California by the Secretary of State.
- Liquor License Number: Available on the [Alcoholic Beverage Control](http://abc.ca.gov) (abc.ca.gov) website.
- Forwarding Address: Where to contact seller after sale of business (if different from the current mailing address provided).
- Other Business Locations: **Provide a complete list of businesses operated by this seller, including DBA's.** (Attach additional sheets if needed.)

Escrow Company/Agent:

- If sale is through escrow, complete escrow information (company, agent, number and contact information).
- Complete Purchase Price, Estimated/Acquisition Date, select if entire business is sold or partial, and add any special instructions.

Name/Signature/Title: Requestor information (escrow agent, buyer, seller, or any authorized representatives).

Section 1731 of the CUIC states:

"Any person or employing unit that acquires the organization, trade or business, or substantially all the assets thereof, of an employer shall withhold in trust money or other property sufficient in amount or value to cover the amount of any contributions, interest and penalties due or unpaid from such employer until such employer produces a certificate from the department stating that no contributions, interest or penalties are due. If such employer does not produce such certificate, the acquiring person or employing unit shall pay the amount or the value of the property so withheld to the department at the time of such acquisition."

Section 1732(a) of the CUIC states:

"Upon request of either of the parties to an acquisition as described in section 1731, the department shall within 30 days issue a certificate, or a statement showing the amount of any contributions, interest and penalties claimed to be due. The failure to issue a certificate or a statement within the period of 30 days shall be deemed equivalent to the issuance of a certificate stating that no contributions, interest, or penalties are due."

Section 1732(b) of the CUIC states:

"If the department issues a statement showing the amount of contributions, interest and penalties claimed to be due, the amount stated therein shall be withheld and paid to the department such amount, however, not to exceed the purchase price. The issuance of any certificate stating that no contributions, interest and penalties are due, or the failure to issue such certificate or statement within the period of 30 days shall not release the employer from liability on account of any contributions, interest and penalties then or thereafter determined to be due from him, but shall release the acquiring person or employing unit from any further liability on account of any such contributions, interest and penalties."

Failure to provide complete information may result in delayed processing time.

Fax or email the completed *Release of Buyer Request Form* (DE 2220R) to the EDD Employment Tax Office based on the county in which the business being sold is located.

County in Which Business Being Sold Is Located	Fax or Email Completed DE 2220R to:
Orange City of Long Beach	Anaheim Employment Tax Office 2099 S. State College Blvd., Ste. 401 Anaheim, CA 92806 Phone: 1-714-935-2920 Fax: 1-714-935-2930 Email: TaxFACDAnaheimAudit@edd.ca.gov
Calaveras, Fresno, Inyo, Kern, Kings, Madera, Mariposa, Mono, Merced, San Joaquin, Stanislaus, Tulare, and Tuolumne	Bakersfield Employment Tax Office 1800 30 th St., Ste. 240 Bakersfield, CA 93301 Phone: 1-661-335-7328 Fax: 1-661-395-2647 Email: TaxFACDFresnoAudit@edd.ca.gov
Alameda, Contra Costa, Lake, Marin, Napa, San Francisco, San Mateo, Solano, and Sonoma	Oakland Employment Tax Office 7677 Oakport St., Ste. 400 Oakland, CA 94621 Phone: 1-510-877-4851 Fax: 1-916-319-1910 Email: TaxFACDOaklandAudit@edd.ca.gov
Alpine, Amador, Butte, Colusa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Mendocino, Modoc, Nevada, Placer, Plumas, Sacramento, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba	Redding Employment Tax Office 1325 Pine St. Redding, CA 96001 Phone: 1-530-225-2208 Fax: 1-530-225-2209 Email: TaxFACDSacramentoAudit@edd.ca.gov
Riverside, San Bernardino	San Bernardino Employment Tax Office 658 E. Brier Dr., Ste. 300 San Bernardino, CA 92408 Phone: 1-909-708-8899 Fax: 1-909-890-0536 Email: TaxFACDSanBernardinoAudit@edd.ca.gov
Imperial, San Diego	San Diego Employment Tax Office 10636 Scripps Summit Ct., Ste. 202 San Diego, CA 92131 Phone: 1-858-880-2500 Fax: 1-858-635-3751 Email: TAXFACDSanDiegoAudit@edd.ca.gov
Monterey, San Benito, Santa Clara, and Santa Cruz	San Jose Employment Tax Office 906 Ruff Dr. San Jose, CA 95110 Phone: 1-408-277-9435 Fax: 1-408-277-9453 Email: TaxFACDSanJoseAudit@edd.ca.gov
Los Angeles	Santa Fe Springs Employment Tax Office 10330 Pioneer Blvd., Ste.150 Santa Fe Springs, CA 90670 Phone: 1-562-903-4017 Fax: 1-562-903-4095 Email: TaxFACDSantaFeSpringsAudit@edd.ca.gov
San Fernando Valley, San Luis Obispo, Santa Barbara, and Ventura	Van Nuys Employment Tax Office 6150 Van Nuys Blvd., Rm. 210 Van Nuys, CA 91401-3384 Phone: 1-818-901-5160 Fax: 1-818-901-5605 Email: TaxFACDVanNuysAuditAppointments@edd.ca.gov