

Check below to indicate the appropriate agency. Please note that a separate form must be completed and provided to **each** agency checked.

- |                                                                                                                          |                                                                                                                          |                                                                                                                                                               |
|--------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> <b>STATE BOARD OF EQUALIZATION</b><br>PO BOX 942879<br>SACRAMENTO CA 94279-0001<br>800-400-7115 | <input type="checkbox"/> <b>FRANCHISE TAX BOARD</b><br>PO BOX 2828<br>RANCHO CORDOVA CA 95741-2828<br>FAX (916) 845-0523 | <input type="checkbox"/> <b>EMPLOYMENT DEVELOPMENT DEPARTMENT</b><br>PO BOX 826880, MIC 28<br>SACRAMENTO CA 94280-0001<br>(916) 654-7263 • FAX (916) 654-9211 |
|--------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|

TAXPAYER'S NAME		BUSINESS OR CORPORATION NAME	TELEPHONE NUMBER ( ) ( )	FAX NUMBER ( ) ( )
SOCIAL SECURITY NUMBER <small>(See Form BOE-324-A, for SS Number disclosure information.)</small>	FEDERAL EMPLOYER IDENTIFICATION NUMBER(S)	CALIFORNIA SECRETARY OF STATE NUMBER(S)		
BOARD OF EQUALIZATION ACCOUNT/PERMIT(S)		EDD EMPLOYER ACCOUNT NUMBER		
MAILING ADDRESS <small>(street &amp; number, city, state, zip code)</small>				

- INDIVIDUAL**       **PARTNERSHIP**       **CORPORATION**       **LIMITED LIABILITY COMPANY**  
 **OTHER** \_\_\_\_\_

**As owner, officer, receiver, administrator, or trustee for the taxpayer, or as a party to the tax or fee matter before the**

- State Board of Equalization**       **Franchise Tax Board**       **Employment Development Department**

**I hereby appoint: [enter below the individual appointee(s) name(s), addresse(s) (including zip codes), telephone number(s) and FAX number(s). Do not enter names of accounting or law firms, partnerships, corporations, etc., as the appointee name]**

APPOINTEE NAME(S)	APPOINTEE NAME(S)		
APPOINTEE BUSINESS NAME <small>(if applicable)</small>	APPOINTEE BUSINESS NAME <small>(if applicable)</small>		
APPOINTEE ADDRESS <small>(street &amp; number)</small>	APPOINTEE ADDRESS <small>(street &amp; number)</small>		
<small>(city) (state) (zip code)</small>	<small>(city) (state) (zip code)</small>		
TELEPHONE NUMBER ( ) ( )	FAX NUMBER ( ) ( )	TELEPHONE NUMBER ( ) ( )	FAX NUMBER ( ) ( )

**As attorney(s)-in-fact to represent the taxpayer(s) for the following tax or fee matters: [specify type(s) of tax]**

- |                                                       |                                            |
|-------------------------------------------------------|--------------------------------------------|
| <input type="checkbox"/> Franchise and Income Tax Law | <input type="checkbox"/> Payroll Tax Law   |
| <input type="checkbox"/> Sales & Use Tax Law          | <input type="checkbox"/> Benefit Reporting |
| <input type="checkbox"/> Use Fuel Tax Law             | <input type="checkbox"/> Other: _____      |

SPECIFY THE TAX OR FEE YEAR(S) OR PERIOD(S) [IF ESTATE TAX, INDICATE DATE OF DEATH] *(for Board of Equalization and Franchise Tax Board purposes)*

**The attorney(s)-in-fact (or any of them) are authorized, subject to revocation, to receive confidential tax information and to perform on behalf of the taxpayer(s) the following acts for the tax or fee matters described above: [Check the box(es) for the powers granted.]**

- General Authorization (including all acts described below).  
 Specific Authorization (selected acts described below).  
 To confer and resolve any assessment, claim or collection of a deficiency or other tax or fee matter pending before the identified agency and attend any meetings or hearings thereto for the specified law identified above.  
 To receive, but not to endorse and collect, checks in payment of any refund of taxes, penalties or interest.  
 To execute petitions, claims for refund and/or amendments thereto.  
 To execute consents extending the statutory period for assessment or determination of taxes.  
 To execute closing agreements under section 19441 of the California Revenue & Taxation Code.  
 To execute settlement agreements under section 19442 of the California Revenue & Taxation Code.

**(The back of this form must be completed)**

- To represent the taxpayer for changes to their mailing address for any and all Payroll Tax Law, Benefit Reporting, both Payroll Tax Law and Benefit Reporting.
- To execute settlement agreements under section 1236 of the California Unemployment Insurance Code.
- To delegate authority or to substitute another representative.
- Other acts (*specify*): \_\_\_\_\_

Franchise Tax Board (FTB) will send you and your first representative listed a copy of FTB computer generated notices as they become available.

- Check this box if you **do not** want FTB to send copies of available FTB computer generated notices to your first representative listed.

(Note: Not all FTB processing systems are capable of generating representative copies at this time.)

***This power of attorney revokes all earlier Power(s) of Attorney on file with the California State Board of Equalization, the Employment Development Department, or the Franchise Tax Board as identified above for the same matters and years or periods covered by this form, except for the following: [Specify to whom granted, date and address, or refer to attached copies of earlier power(s)]***

NAME	DATE POWER OF ATTORNEY GRANTED
ADDRESS ( <i>street &amp; number, city, state, zip code</i> )	

***Unless limited, this Power of Attorney will remain in effect until the final resolution of all tax matters specified herein. (If limited term, specify expiration date.)***

TIME LIMIT/EXPIRATION DATE (*for Board of Equalization and Franchise Tax Board purposes*)

**Signature of Taxpayer(s)** — If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested. If you are a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, by signing this Power of Attorney you are certifying that you have the authority to execute this form on behalf of the taxpayer.

**▶ IF THIS POWER OF ATTORNEY IS NOT SIGNED AND DATED BY AN AUTHORIZED INDIVIDUAL, IT WILL BE RETURNED AS INVALID.**

SIGNATURE 	TITLE ( <i>if applicable</i> )	DATE
PRINT NAME		TELEPHONE (      )
SIGNATURE 	TITLE ( <i>if applicable</i> )	DATE
PRINT NAME		TELEPHONE (      )