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### COMMERCIAL EMPLOYER ACCOUNT REGISTRATION AND UPDATE FORM

Did you know you can register online anytime? The Employment Development Department (EDD) e-Services for Business online application is secure, saves paper, postage, and time. You can access the online application at [www.edd.ca.gov/e-Services\\_for\\_Business](http://www.edd.ca.gov/e-Services_for_Business) and follow the easy step-by-step process to complete your registration.

Review the instructions prior to completing this form. Do not submit this form until you have paid wages in excess of \$100 to one or more employees in any calendar quarter. Additional information about registering with the EDD is available online at [www.edd.ca.gov/Payroll\\_Taxes/Am\\_I\\_Required\\_to\\_Register\\_as\\_an\\_Employer.htm](http://www.edd.ca.gov/Payroll_Taxes/Am_I_Required_to_Register_as_an_Employer.htm).

**Important: This form may not be processed if the required information is missing.**

A. I WANT TO (Select only one box then complete the items specified for that selection.)	<input type="checkbox"/> Register for a New Employer Account Number (Go to Item B.) <input type="checkbox"/> Request Account for CalJOBS <sup>SM</sup> (Go to Item B.)		
	Existing Employer Account Number: <input type="text"/> - <input type="text"/> - <input type="text"/> (Enter Employer Account Number when reporting an Update, Purchase, Sale, Reopen, Close, or Change in Status.)		
	Update Employer Account Information <input type="checkbox"/> Address (O, P) <input type="checkbox"/> DBA (J) <input type="checkbox"/> Personal Name Change (G) <input type="checkbox"/> Add/Change/Delete Officer/Partner/Member (H) (Provide the Employer Account Number at the top of Item A, then complete the Items identified above and Item T.) Effective Date of Update(s): ___/___/___		
	<input type="checkbox"/> Report a Purchase of Business (Provide the Seller's Employer Account Number at the top of Item A.)	Date of Purchase: ___/___/___ Purchase Price: \$_____ <input type="checkbox"/> Entire Business Purchase <input type="checkbox"/> Partial Business Purchase	
	<input type="checkbox"/> Report a Sale of Business (Provide the business' Employer Account Number at the top of Item A. Complete Item P.)	Date of Sale: ___/___/___ <input type="checkbox"/> Entire Business Sold <input type="checkbox"/> Partial Business Sold	
	<input type="checkbox"/> Reopen a Previously Closed Account (Provide the previous Employer Account Number at the top of Item A then go to Item B.)		
	<input type="checkbox"/> Close Employer Account (Provide the Employer Account Number at the top of Item A.)	Reason for Closing Account <input type="checkbox"/> No longer have employees <input type="checkbox"/> Out of Business	Date of Last Payroll: ___/___/___
<input type="checkbox"/> Report a Change in Status: Business Ownership, Entity Type, or Name Reason for Change: _____ Change: From _____ To _____ (Provide the Employer Account Number at the top of Item A, and complete the rest of the form.) Effective Date of Change: ___/___/___			
B. EMPLOYER TYPE (Select type then proceed to Item C.)	<input type="checkbox"/> COMMERCIAL	<input type="checkbox"/> PACIFIC MARITIME	<input type="checkbox"/> FISHING BOAT
C. TAXPAYER TYPE (Select only one type then complete the items specified for that selection.)	<input type="checkbox"/> Individual Owner (D, E1, F, G, J, K, L, O-T)	<input type="checkbox"/> Limited Partnership (D, F, H-T)	<input type="checkbox"/> Joint Venture (D, F, H, I, K, L, O-T)
	<input type="checkbox"/> Co-Ownership (D, E2, F, G, J, K, L, O-T)	<input type="checkbox"/> Association (D, F, H-T)	<input type="checkbox"/> Receivership (D, F, H, K, L, O-T)
	<input type="checkbox"/> General Partnership (D, E3, F, H, J, K, L, O-T)	<input type="checkbox"/> Limited Liability Company (LLC) (D, F, H-T)	<input type="checkbox"/> Estate Administration (D, F, H, I, K, L, O-T)
	<input type="checkbox"/> Corporation (D, F, H-T)	<input type="checkbox"/> Limited Liability Partnership (LLP) (D, F, H-T)	<input type="checkbox"/> Trusteeship (D, F, H, I, K, L, O-T)
	<input type="checkbox"/> Other (Specify) (Complete remaining items as applicable.)		
D. FIRST PAYROLL DATE (MM/DD/YYYY)	First payroll date wages paid exceeded \$100: ___/___/___ (Wages are all compensation for an employee's services.) Refer to <i>Information Sheet: Wages</i> [DE 231A] and <i>Information Sheet: Types of Payments</i> [DE 231TP] at <a href="http://www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm">www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm</a> .		
E. EMPLOYEE INFORMATION	"Employment" does not include service performed by a child under the age of 18 years in the employ of his/her father or mother, or service performed by an individual in the employ of his/her son, daughter, or spouse, including the employee's registered domestic partner. (Section 631 of the <a href="http://www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm">California Unemployment Insurance Code</a> ) Refer to <i>Information Sheet: Family Employment</i> (DE 231FAM) at <a href="http://www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm">www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm</a> .		
E1. INDIVIDUAL OWNER (Only)	Do you <u>only</u> employ your spouse, parent(s), or minor child(ren) (under 18)? If yes, you are not subject to Unemployment Insurance (UI) and State Disability Insurance (SDI) but may be subject to Personal Income Tax (PIT).	Yes <input type="checkbox"/>	No <input type="checkbox"/>
E2. CO-OWNERSHIP (Only)	Do you <u>only</u> employ your minor child(ren) (under 18)? If yes, you are not subject to UI and SDI but may be subject to PIT.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
E3. PARTNERSHIP (Consisting of siblings only.)	Do you <u>only</u> employ your parent(s)? If yes, you are not subject to UI and SDI but may be subject to PIT.	Yes <input type="checkbox"/>	No <input type="checkbox"/>

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F. LOCATION OF EMPLOYEE SERVICES	Do you have employees working in California?						Yes <input type="checkbox"/>	No <input type="checkbox"/>
	Do you have employees residing in California that are working outside of California?						Yes <input type="checkbox"/>	No <input type="checkbox"/>
G. INDIVIDUAL OWNER/ CO-OWNER INFORMATION (If applicable)	<b>NAME</b>	<b>TITLE</b>	<b>SSN</b>	<b>CA Driver License Number</b>	Add	Chg.	Del.	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
H. CORPORATE OFFICER(S), PARTNERS, OR LLC MEMBER(S), MANAGER(S), AND/OR OFFICER INFORMATION	<b>NAME</b>	<b>TITLE</b>	<b>SSN/FEIN</b>	<b>CA Driver License Number</b>	Add	Chg.	Del.	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
I. LEGAL NAME OF ORGANIZATION (Corporation/LLC/LLP/LP: Enter exactly as it appears on your official registration documents.)								
J. DOING BUSINESS AS (DBA) (If applicable)								
K. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)				L. DATE OWNERSHIP BEGAN (MM/DD/YYYY)				
M. STATE OR PROVINCE OF INCORPORATION/ORGANIZATION				N. CALIFORNIA SECRETARY OF STATE ENTITY NUMBER				
O. PHYSICAL BUSINESS LOCATION (PO Box or Private Mail Box will <b>not</b> be accepted.)	Street Number		Street Name		Unit Number (If applicable)			
	City		State/Province	ZIP Code	Country			
	Business Phone Number							
P. MAILING ADDRESS (PO Box or Private Mail Box <b>is</b> acceptable.) <input type="checkbox"/> Same as above	Street Number		Street Name		Unit Number (If applicable)			
	City		State/Province	ZIP Code	Country			
	Phone Number							
Q. E-MAIL <input type="checkbox"/> Check to allow e-mail contact.	Valid E-mail Address							
R. INDUSTRY ACTIVITY	Describe in detail your specific product/services:							
	Select your business industry <input type="checkbox"/> Services <input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing <input type="checkbox"/> Temporary Services <input type="checkbox"/> Leasing Employer <input type="checkbox"/> Professional Employer Organization <input type="checkbox"/> Other (Specify) _____							
S. CONTACT PERSON (Complete a <i>Power of Attorney [POA] Declaration [DE 48]</i> , if applicable.)	Name		Contact Phone Number	E-mail Address				
	Relation		Address					
T. DECLARATION	I certify under penalty of perjury that the above information is true, correct, and complete, and that these actions are not being 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				Date			
	Name		Title		Phone Number			

## INSTRUCTIONS FOR COMMERCIAL EMPLOYER ACCOUNT REGISTRATION AND UPDATE FORM

The *Commercial Employer Account Registration and Update Form* (DE 1) is for new employers to register with the Employment Development Department (EDD) and existing employers to make updates to their business status.

**Section 1086 of the California Unemployment Insurance Code (CUIC) requires an employer to register with the EDD within 15 days after hiring one or more employees and paying wages in excess of \$100 for employment in a calendar quarter.**

If you are a new employer or already registered and need to update your employer account information (for example, a change in your business structure), or would like to reopen or close your employer account, **please submit your request using one of the following methods:**

- Register online at the EDD e-Services for Business website at [www.edd.ca.gov/e-Services\\_for\\_Business](http://www.edd.ca.gov/e-Services_for_Business).
- Complete a paper DE 1 and mail it to: EDD, Account Services Group, MIC 28, PO Box 826880, Sacramento, CA 94280-0001.
- Fax your completed DE 1 to 916-654-9211.

The DE 1 for Commercial Employers and all other industry specific registration forms for Agricultural; Governmental Organizations, Public Schools, and Indian Tribes; Household Workers; Nonprofit; or Depositing Only Personal Income Tax Withholding are available online at [www.edd.ca.gov/Payroll\\_Taxes/Forms\\_and\\_Publications.htm](http://www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm).

NOTE: Forms will be processed in the order received. Attach additional sheets as needed.

A. **I WANT TO** – Check the box that applies.

- Register for a New Employer Account Number – Select if registering a new business.
- Request Account for CalJOBS<sup>SM</sup> – Select if registering to advertise positions in CalJOBS<sup>SM</sup>.
- Update Employer Account Information – Select if reporting changes in location and mailing address, doing business as (DBA), personal name changes, and to add/change/delete an officer/partner/member. Select the update you want to report and complete the items in parenthesis.
- Report a Purchase of Business – Select if a business registered with the EDD has been purchased. Enter the seller's Employer Account Number at the top of Item A, the date (MM/DD/YYYY) the transfer occurred, and the purchase price. Indicate if the entire business or a partial business was purchased.
- Report a Sale of Business – Select if a business registered with the EDD has been sold. Enter the Employer Account Number at the top of Item A and the date (MM/DD/YYYY) the transfer occurred. Indicate if the entire business or a partial business was sold. Complete Item P with your forwarding address.
- Reopen a Previously Closed Account – Select if the business has become subject to California payroll taxes. Enter the closed Employer Account Number at the top of Item A.
- Close Employer Account – Select if you are no longer subject to California payroll taxes. Select a reason for closing the employer account, provide the last payroll date, and enter the Employer Account Number at the top of Item A.
- Report a Change in Business Ownership, Entity Type, or Name – Select if the business has changed ownership, entity type, or business name. Provide the reason for change. Enter the former legal entity type on the "From" line, the new entity on the "To" line, the effective date for the change, and the current Employer Account Number at the top of Item A. Complete the rest of the form with the new business information.

B. **EMPLOYER TYPE** – Check the box that best describes your employer type.

C. **TAXPAYER TYPE** – Check the box that best describes the legal form of ownership and complete the items in parenthesis for the selection. Co-ownership is defined as husband/wife, spouse, or registered domestic partner. If other, please specify and complete the form with all the information that applies to the taxpayer type indicated.

D. **FIRST PAYROLL DATE** – Enter the first date (MM/DD/YYYY) you paid wages exceeding \$100. These wages are subject to Unemployment Insurance (UI), Employment Training Tax (ETT), and State Disability Insurance (SDI). If you are reopening a previously closed employer account, enter the date when payroll resumed.

E. **EMPLOYEE INFORMATION** – Check the box that best describes the relationship of the employees to the organizational entity of the business. Only respond to items E1, E2, and E3 as applicable to your taxpayer type.

F. **LOCATION OF EMPLOYEE SERVICES** – Check the box that best describes the location of the employees' residence and work locations.

G. **INDIVIDUAL OWNER/CO-OWNER INFORMATION (If applicable)** – Enter name, title, Social Security number (SSN), and California driver license number of each individual. Select "Add" to add, "Chg." to change, and "Del." to delete an individual owner on the employer account.

- H. **CORPORATE OFFICER(S), PARTNERS, OR LLC MEMBER(S), MANAGER(S), AND/OR OFFICER INFORMATION** – Enter name, title, Social Security number (SSN) or Federal Employer Identification Number (FEIN), and California driver license number of each individual/business entity, as applicable. If an individual/business entity is from a foreign jurisdiction, enter “Foreign” in the SSN/FEIN box. Select “Add” to add, “Chg.” to change, and “Del.” to delete an individual/entity on the employer account.
- I. **LEGAL NAME OF ORGANIZATION** – Enter the business legal name. For Corporation/LLC/LLP/LP, enter the name exactly as it appears on your official registration documents. If you are registered with the California Secretary of State (SOS) and do not have the business name as it was registered, log on to the SOS website at [www.sos.ca.gov](http://www.sos.ca.gov) to obtain the information.
- J. **DOING BUSINESS AS (DBA) (If applicable)** – Enter business name known to the public, if different from the legal name.
- K. **FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)** – Enter the Federal Employer Identification Number (FEIN) assigned by the Internal Revenue Service (IRS). If not assigned, enter “Applied For.”
- L. **DATE OWNERSHIP BEGAN** – Enter the date (MM/DD/YYYY) new ownership began operating.
- M. **STATE OR PROVINCE OF INCORPORATION/ORGANIZATION** – Enter the state or province where the business is incorporated or organized.
- N. **CALIFORNIA SECRETARY OF STATE ENTITY NUMBER** – Enter the California Corporate/LLC/LLP/LP entity number. If you are registered with the California Secretary of State (SOS) and do not have the entity number, log on to the SOS website at [www.sos.ca.gov](http://www.sos.ca.gov) to obtain the information.
- O. **PHYSICAL BUSINESS LOCATION** – Enter the California street address (PO Box or Private Mail Box will **not** be accepted) and phone number where the business is physically conducted. If you have multiple California locations, please attach a listing of the physical business addresses.
- P. **MAILING ADDRESS** – Enter the mailing address where the EDD correspondence and forms should be sent (PO Box or Private Mail Box **is** acceptable). If the physical and mailing addresses are the same, check the box “Same as above.” Provide a daytime phone number.
- Q. **E-MAIL** – Enter a valid e-mail address. Check the box if you would like to receive registration information via e-mail.
- R. **INDUSTRY ACTIVITY** – Describe in detail the principal product or service your business offers/provides and check the box that best describes the industry activity. This information is used to assign an Industrial Classification Code to your business. For more information on industry coding or the North American Industrial Classification System (NAICS), visit the website at [www.census.gov/epcd/www/naics.html](http://www.census.gov/epcd/www/naics.html).
- S. **CONTACT PERSON** – Enter the name, daytime phone number, e-mail address, relation, and address of the person authorized by the ownership to provide the EDD with information needed to maintain the accuracy of your employer account. If the contact person is an outside accountant, agent, or tax representative, complete and submit a *Power of Attorney (POA) Declaration (DE 48)*.
- T. **DECLARATION** – This declaration must be signed by an individual having the authority to sign on behalf of the business under penalty of perjury.

Allow up to 14 days for your paper request to be processed. You will receive your Employer Account Number by US Postal Service. To obtain an Employer Account Number faster, register online at [www.edd.ca.gov/e-Services\\_for\\_Business](http://www.edd.ca.gov/e-Services_for_Business). The *California Employer's Guide (DE 44)* is available at [www.edd.ca.gov/pdf\\_pub\\_ctr/de44.pdf](http://www.edd.ca.gov/pdf_pub_ctr/de44.pdf) to help you understand your tax withholding and filing responsibilities.

### Need more help or information?

If you have questions regarding this form, the registration process, or to determine whether your business is required to register, visit the EDD website at [www.edd.ca.gov/Payroll\\_Taxes/Reporting\\_Requirements.htm](http://www.edd.ca.gov/Payroll_Taxes/Reporting_Requirements.htm) or contact the Taxpayer Assistance Center at 888-745-3886 or TTY (nonverbal) 800-547-9565.

- The EDD provides seminar and other educational opportunities for taxpayers to learn how to report employees' wages, pay taxes, and to help avoid errors and unnecessary billings. Register for a seminar near you at [www.edd.ca.gov/Payroll\\_Tax\\_Seminars/](http://www.edd.ca.gov/Payroll_Tax_Seminars/) or call 888-745-3886 for more information.
- The EDD website [www.edd.ca.gov](http://www.edd.ca.gov) offers additional information, forms, publications, and information sheets to assist you.