BOE-392 (FRONT) REV. 8 (12-05) POWER OF ATTORNEY

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Check below to indicate the appropriate agency. Please note that a separate form must be completed and provided to each agency checked.										
	STATE BOARD OF EQUALIZATIO PO BOX 942879 SACRAMENTO CA 94279-0001 800-400-7115	P(R/	RANCHISE TAX B O BOX 2828 ANCHO CORDOV/ AX 916-845-0523		1-2828	PO BOX 82 SACRAME	26880 MIC 2 NTO CA 94			
ТАХ	(PAYER'S NAME		BUSINESS O	R CORPORA	TION NAME	TELEPHC	ONE NUMBER	FAX NUMBER		
SOC	CIAL SECURITY NUMBER	FEDERAL EMPLO	DYER IDENTIFICATION N	IUMBER(S)	CALIFORNIA SE	ECRETARY OF STATE	, NUMBER(S)			
BO	ARD OF EQUALIZATION ACCOUNT/PERMIT(S)				EDD EMPLOYE	R ACCOUNT NUMBER	3			
MAI	LING ADDRESS (street and number, city, state, zij	ocode)								
		TNERSHIP		PORATI	N		LIABILITY	Y COMPANY		
	OTHER									
□ Ih nu	s owner, officer, receiver, administrate Board of Equalization ereby appoint: [enter below the mber(s) – do not enter names of POINTEE NAME	France individual a	chise Tax Board	e(s), add	Employm ress(es) (in , corporati	ent Developme	ent Depart	ment one number(s) and FAX		
APF	POINTEE BUSINESS NAME (if applicable)			APPOINT	APPOINTEE BUSINESS NAME (if applicable)					
APPOINTEE ADDRESS (street and number)				APPOINTEE ADDRESS (street and number)						
(city	') (st	ate)	(zip code)	(city)			(state)	(zip code)		
TEL	EPHONE NUMBER	AX NUMBER		TELEPHO			FAX NUMBER	3		
() (()		()		()	1		
_	attorney(s)-in-fact to represen		er(s) for the follo	_			type(s) of ta	ax]		
Franchise and Income Tax Law					Payroll Tax Law					
Sales and Use Tax Law					Benefit Reporting					
Use Fuel Tax Law					Other:					
ре	e attorney(s)-in-fact (or any of rform on behalf of the taxpaye wers granted] General Authorization (includin Specific Authorization (selecte To confer and resolve any identified agency and atten To receive, but not to endo To execute petitions, claim To execute consents exten	r(s) the follo ng all acts d d acts descr assessment d any meetin rse and collo s for refund	escribed below). ribed below). , claim or collectings or hearings the ect, checks in pay	on of a d hereto fo yment of ents there	fee matter eficiency c r the speci any refunc to.	rs described al or other tax or fo fied law identifi d of taxes, pena	bove: [che ee matter p ed above. Ities or inte	ock the box(es) for the		
To execute closing agreements under section 19441 of the Califo										
	To execute settlement agree	eements und	ler section 19442	2 of the C	alifornia F	Revenue and Ta	axation Co	de.		

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 (street and number, city, state, zip code)						

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

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, registered domestic partner, 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 (if applicable)	DATE
PRINT NAME		TELEPHONE
		()
SIGNATURE	TITLE (if applicable)	DATE
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PRINT NAME	TELEPHONE	
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