CDTFA-392 (S1F) REV. 14 (1-23) POWER OF ATTORNEY

STATE OF CALIFORNIA CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

TAXPAYER'S NAME		BUSINESS OR CO	RPORATION NAME	TELEPHONE NUMBER	FAX NUMBER	
SOCIAL SECURITY NUMBER	FEDERAL EMPLOYER IDENTIFICATION NUMBER		CALIFORNIA SECRETARY OF STATE NUMBER(S)			
CDTFA ACCOUNT/PERMIT(S)	1		EMAIL ADDRESS			
MAILING ADDRESS (number and street, city, state, and ZIP Code)						

Individual F

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 California Department of Tax and Fee Administration (CDTFA), I hereby appoint (Enter below the name[s] of the individual appointee[s], their address[es] including ZIP Code, their telephone number[s], and their fax number[s]. Do not enter names of accounting or law firms, partnerships, or corporations as the appointee name.):

APPOINTEE NAME				APPOINTEE NAME				
APPOINTEE BUSINESS NAME (if applicable)				APPOINTEE BUSINESS NAME (if applicable)				
APPOINTEE ADDRESS (number and street)			APPOINTEE ADDRESS (number and street)					
CITY		STATE	ZIP CODE	CITY			ZIP CODE	
EMAIL ADDRESS			EMAIL ADDRESS					
TELEPHONE NUMBER	FAX NUMBER			TELEPHONE NUMBER	FAX NUMBER			
CPA NUMBER/CA BAR NUMBER/PTIN/ENROLLED AGENT NUMBER (One is required. Use CDL or SSN if no CPA/CA BAR/PTIN/Enrolled Agent Number.)			CPA NUMBER/CA BAR NUMBER/PTIN/ENROLLED AGENT NUMBER (One is required. Use CDL or SSN if no CPA/CA BAR/PTIN/Enrolled Agent Number.)					

As attorney(s)-in-fact to represent the taxpayer(s) for the tax or fee program(s) administered by CDTFA, as indicated for the following tax year(s) or period(s):

Select Program

Indicate Tax Year(s) or Period(s)

Sales and Use Taxes

Special Taxes

(The back of this form must be completed.)

Confidential tax information may be received by the attorney(s)-in-fact (or any of them), subject to revocation, and the attorney(s)-in-fact (or any of them) may perform on behalf of the taxpayer(s) the following act(s) for the tax or fee matter(s) described on the previous page (check the box[es] for the power[s] 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 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.

To execute consents extending the statutory period for assessment or determination of taxes.

To delegate authority or to substitute another representative.

Other (specify):

Does this power of attorney revoke all earlier power(s) of attorney on file with CDTFA as identified above for the same matters and tax years or periods covered by this form (check the box for either yes or no):

Yes

No, this power of attorney does not revoke all earlier power(s) of attorney on file with CDTFA as specified for the following: (specify to whom power of attorney is granted, date and address, or refer to attached copies of earlier power[s])

NAME	DATE POWER OF ATTORNEY GRANTED

ADDRESS (number and street, city, state, and ZIP Code)

Unless limited, this power of attorney will remain in effect until the final resolution of all tax or fee matters specified herein (specify expiration date if limited term):

TIME LIMIT/EXPIRATION DATE (for CDTFA purposes)

Signature of taxpayer(s):

If a tax or fee matter concerns a joint return, **both** spouses must sign if joint representation is requested. If you are a corporate officer, partner, guardian, tax or fee 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 that 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 NUMBER
SIGNATURE	TITLE (if applicable)	DATE
PRINT NAME		TELEPHONE NUMBER
		1