

Release of Buyer Request Form

I request a *Certificate of Release of Buyer* (DE 2220) be issued for the Employment Development Department (EDD) employer payroll tax account number _____ (section 1732, California Unemployment Insurance Code [CUIC]).
(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 more information.

The buyer has or had employees: <input type="checkbox"/> Yes <input type="checkbox"/> No		If Yes, state EDD Account Number.		Will the buyer employ any of the seller's employees? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Names:			Doing Business As:		
Physical Business Location:			Mailing Address:		
City, State, ZIP Code:			City, State, ZIP Code:		
Contact Phone Number: ()		Email Address:		Fax Number: ()	
Federal Employer Identification Number:		Secretary of State Entity Number:		Liquor License Numbers:	

Seller Information Refer to the instructions for more information.

The seller has or had employees: <input type="checkbox"/> Yes <input type="checkbox"/> No		If Yes, state EDD Account Number:		Will the seller make a request to close 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.	
Names:			Doing Business As:				
Physical Business Location:			Mailing Address:				
City, State, ZIP Code:			City, State, ZIP Code:				
Contact Phone Number: ()		Email Address:		Fax Number: ()			
Federal Employer Identification Number:		Secretary of State Entity Number:		Liquor License Numbers:			
Forwarding address, if different from mailing address:							
* Other business locations not included in this sale:							

Escrow Company or Agent

Escrow Company:		Escrow Agent:		Escrow Number:	
Contact Phone Number: ()		Fax Number: ()		Email Address:	
Address:			City, State, ZIP Code:		
Purchase Price: \$			Estimated closing or 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 give information needed to process a *Certificate of Release of Buyer* (DE 2220).

Buyer Information:

- State 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.
- Visit [Am I Required to Register as an Employer?](http://edd.ca.gov/en/payroll_taxes/Am_I_Required_to_Register_as_an_Employer/) (edd.ca.gov/en/payroll_taxes/Am_I_Required_to_Register_as_an_Employer/) for more information.
- Name: Enter buyers 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 more 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 Numbers issued by the [California Department of Alcoholic Beverage Control](http://abc.ca.gov) (abc.ca.gov).

Seller Information:

- State if the seller currently has or previously had an EDD employer payroll tax account number. If yes, state if the seller intends to cease the account. The seller needs to report the sale of their business, and can access the online application to make changes to the existing EDD employer 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). The seller should close the account if the EDD employer payroll tax account number will no longer be used. The seller needs to file all final returns and pay the EDD within 10 days of quitting business.
- State 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 more sheets, if needed.
- Name: Enter sellers 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 more 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 [California Department of Alcoholic Beverage Control](http://abc.ca.gov) (abc.ca.gov).
- 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 more sheets, if needed.

Escrow Company or Agent:

- For sales through escrow, complete escrow information including company name, agent name, and contact information.
- Complete purchase price and estimated or acquisition date. Select if entire business is sold or partial. Add any special instructions.

Name, Signature, and Title: Requestor information including escrow agent, buyer, seller, or any authorized representatives.

Sections 1731 and 1732 of the [California Unemployment Insurance Code \(CUIC\)](http://leginfo.legislature.ca.gov/faces/codes.xhtml) (leginfo.legislature.ca.gov/faces/codes.xhtml) can be found below.

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."

Incomplete information can delay processing. Fax or email the completed *Release of Buyer Request Form* (DE 2220R) to the EDD Employment Tax Office based on the county where the business was sold.

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 South State College Boulevard, Suite 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 30th Street, Suite 240 Bakersfield, CA 93301 Phone: 1-661-335-7328 Fax: 1-661-395-2647 Email: TaxFACDFresnoAudit@edd.ca.gov
Alameda, Contra Costa, Lake, Marín, Napa, San Francisco, San Mateo, Solano, and Sonoma	Oakland Employment Tax Office 7677 Oakport Street, Suite 400 Oakland, CA 94621 Phone: 1-510-877-4825 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 Street 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 Drive, Suite 300 San Bernardino, CA 92408 Phone: 1-909-708-8938 Fax: 1-909-890-0536 Email: TaxFACDSanBernardinoAudit@edd.ca.gov
Imperial, San Diego	San Diego Employment Tax Office 10636 Scripps Summit Court, Suite 202 San Diego, CA 92131 Phone: 1-858-880-2472 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 Drive San Jose, CA 95110 Phone: 1-408-277-1485 Fax: 1-408-277-9453 Email: TaxFACDSanJoseAudit@edd.ca.gov
Los Angeles	Santa Fe Springs Employment Tax Office 10330 Pioneer Boulevard, Suite 150 Santa Fe Springs, CA 90670 Phone: 1-562-903-4062 Fax: 1-562-903-3577 Email: TaxFACDSantaFeSpringsAudit@edd.ca.gov
San Fernando Valley, San Luis Obispo, Santa Barbara, and Ventura	Van Nuys Employment Tax Office 6150 Van Nuys Boulevard, Room 210 Van Nuys, CA 91401 Phone: 1-818-901-5132 Fax: 1-818-901-5605 Email: VanNuyAU@edd.ca.gov