NORTH CAROLINA DEPARTMENT OF COMMERCE
DIVISION OF EMPLOYMENT SECURITY

Instructions for Completion of the Power of Attorney and Declaration of Representative Form

POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE

What is the purpose of the form:

Use this form to authorize the representative for the following roles:

- Maintenance of and changes to an employer's DES online account;
- Complete and submit documents for filing employer's tax and wage report;
- Complete and submit documents regarding an employer's tax rate, contributions and direct reimbursements;
- Accept and receive correspondence sent by DES on an employer's tax contributions; and/or
- Accept and receive correspondence sent by DES regarding claims for benefits, or respond to benefit claim documents, including responding to requests for information about a claimant's separation status.

Instructions when completing the form:

- One form must be used per agent per employer.

- An agent may be assigned to one role, multiple roles or all roles. More than one agent can be assigned on the account, but only one agent per role.

- Authorizing any of the roles also authorizes the agent to engage in discussion with a representative of the Division of Employment Security regarding the selected role(s).

- The effective date of a new Power of Attorney and Declaration of Representative revokes any earlier power of attorney on file with the Division of Employment Security on the roles selected.

- If a new Power of Attorney and Declaration of Representative is not authorized for roles already assigned, the role will not be revoked unless the employer revokes the role through the employer portal or through writing.

- All sections must be completed in full and the only optional field is the Agent Fax Number.

- The document must be signed by (a) the individual, if the employer is an individual; (b) the president, vice president, or other principal officer, if the employer is a corporation; (c) a partner, if the employer is a partnership or limited liability partnership; (d) a member, if the member is a limited liability company or professional limited liability company; (e) a responsible and duly authorized member or officer having knowledge of its affairs, if the member is a government entity, or other unincorporated organization; (f) the fiduciary, if the member is a trust or an estate, or (g) a person appointed by the employer pursuant to a power of attorney under Chapter 32C of the N.C. General Statutes.

Note

The agent appointed pursuant to this Power of Attorney and Declaration of Representative is not authorized to: (a) Represent the employer in hearings or (b) Enter appeals except as authorized by N.C. Gen. Stat. 96-17(b) and 04 N.C. Admin. Code 24A .0110(a) and (b).