

**EMPLOYMENT SECURITY COMMISSION OF NORTH CAROLINA
POST OFFICE BOX 26504
RALEIGH, NC 27611-6504**

**POWER OF ATTORNEY
AND
DECLARATION OF REPRESENTATIVE**

EMPLOYER NAME *(Exactly as shown on Employer Security Commission Records)*

FEDERAL EMPLOYER IDENTIFICATION NUMBER

STATE UNEMPLOYMENT TAX ACCOUNT NUMBER

REPRESENTATIVE NAME

The above representative is hereby appointed to represent employer in all matters pertaining to contributions (tax) and benefits (claims) until further notice. This representation includes:

1. Completing and delivering all forms for filing Employer's Tax and Wage Reports, claims for refunds, or adjustments;
2. To complete and respond to benefit claims including but not limited to the completion of Form NCUI 500AB and providing information relative thereto;
3. Authorization to send to the representative notices in matters regarding contributions (tax) and benefits (claims);
4. All matters affecting the tax rate, contributions (tax), and/or direct reimbursements;
5. The personal discussion of any and all of the foregoing with proper officials of the Employment Security Commission of North Carolina;
6. The initial Application for Review and Redetermination of the employer's tax rate;
7. This Power of Attorney and declaration of Representative revokes all earlier reporting representative authorizations and Powers of Attorney issued by the undersigned employer;

8. The undersigned employer acknowledges that the representative is not authorized by this document to represent the employer in any hearings conducted by the Employment Security Commission of North Carolina or to enter any appeals from any decisions of the Employment Security Commission of North Carolina whether such decisions are rendered by Adjudicators, Appeals Referees, Deputy Commissioners, Commissioners, the Chairman, or any other authorized employee of the Employment Security Commission of North Carolina. To comply with the requirements of N.C.G.S. 96-17(b), a separate form Notice of Attorney Supervision must be completed in order for the representative to appear at hearings or to enter notice of appeal for the employer; and

9. The representative's address (is)(is not) to be the address of record in matters regarding contributions (tax) and benefit claims; (is) (is not) to be the special claims address in matters regarding benefits (claims only).

This Power of Attorney and Declaration of Representative shall become effective on the _____ day of _____, _____, and shall remain in effect until revoked by the employer, the representative, or the Employment Security Commission of North Carolina.

AUTHORIZING SIGNATURE *(must be the proprietor, a general partner or duly elected corporate officer)* (SEAL) _____
TITLE

TYPED OR PRINTED NAME

SUBSCRIBED AND SWORN to before me on this _____ day of _____, _____.

NOTARY PUBLIC

(Notary Seal)

My Commission expires _____, _____.

REPRESENTATIVE NAME

ADDRESS

CITY, STATE, ZIP

REPRESENTATIVE SIGNATURE

TYPED OF PRINTED NAME

TITLE

Power of Attorney and Declaration of Representative

North Carolina Department of Revenue
P. O. Box 25000, Raleigh, NC 27640-0005
Fax: 919-715-1786

Part 1. Power of Attorney *(Please type or print.)*

1 Taxpayer Information (Taxpayer(s) must sign and date this form on page 2, line 7.)

Taxpayer name(s) and address	Social security number(s)	Fed Employer ID Number
		Daytime telephone number

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) (Representative(s) must sign and date this form on page 2, Part 2.)

Name and address	Telephone No.
	Fax No.
Name and address	Telephone No.
	Fax No.
Name and address	Telephone No.
	Fax No.

to represent the taxpayer(s) before the North Carolina Department of Revenue for the following matters:

3 Tax Matters You may list any tax years or periods that have already ended as of the date you sign the power of attorney. You may include future tax years or periods that end no later than 3 years after the date the power of attorney is received by the Department of Revenue.

Type of Tax (Individual, Corporate, Sales, etc.)	Year(s) or Period(s)

4 Acts Authorized. - The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

5 e-Business Center Account - Your tax representative can create an e-Business Center account with the Department of Revenue to perform online services on behalf of your business. The online services offered through the e-Business Center include filing a return and paying tax for certain business tax types, viewing online tax history, and managing tax payment information. Please select the Electronic Services tab on the Department's homepage for a list of the online services for businesses that require login to the e-Business Center.

PLEASE CHECK THIS BOX IF YOUR REPRESENTATIVE WILL CREATE AN e-BUSINESS CENTER ACCOUNT TO PERFORM ONLINE SERVICES ON YOUR BEHALF

6 Retention/Revocation of Prior Power(s) of Attorney. - The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Department of Revenue for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.....

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of Taxpayer(s). - If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, representative, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Signature	Date	Title (if applicable)
Print Name		
Signature	Date	Title (if applicable)
Print Name		

Part 2. Declaration of Representative

Under penalties of perjury, I declare that:

- I am authorized to represent the taxpayer(s) identified in Part 1 for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent - Enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer - a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee - a full-time employee of the taxpayer.
 - f Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).

g Other (explain) -

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.

Designation - Insert above letter (a-g)	Jurisdiction (state) or Enrollment Card No.	Signature	Date