

# Iowa Unemployment Insurance Tax Declaration of Power of Attorney or Authorized Representative Instructions

Employer information is confidential. Iowa Workforce Development (the Department) will only discuss confidential Unemployment Insurance (UI) Tax or Benefits/Claims information regarding an employer when that employer has signed a Declaration of Power of Attorney or Authorized Representative (herein after called Declaration) and that Declaration is on file with the Department.

## Purpose of Declaration

A Declaration is a legal document authorizing someone else to act on an employer's behalf.

## Who Can Be Declared a Power of Attorney or Authorized Representative?

Any of the following may be declared a Power of Attorney or Authorized Representative:

- Attorney
- Accountant, firm
- Tax preparer or
- Any other individual acting as an attorney-in-fact to perform acts and/or to discuss confidential tax information on behalf of any employer.

## Privileges of Both Power of Attorney and Authorized Representative

Both are allowed to perform one or more of the following on behalf of any employer:

- a. Sign and file reports for unemployment insurance matters.
- b. Make deposits and payments for unemployment insurance.
- c. Receive unemployment insurance information, notices and other written communication regarding any authorization granted.
- d. Access electronic records specific to the employer.
- e. Represent the employer in any formal or informal meeting, hearing, determination or appeal, final or otherwise.

## Additional Privileges of Power of Attorney Only

The Power of Attorney is allowed these additional privileges not extended to the Authorized Representative:

- a. Enter into any compromise with the Department
- b. Execute any release from liability required by the Department as a prerequisite to divulge otherwise confidential information concerning the employer
- c. Other acts as expressly stipulated in writing by the employer

## Identifying Specific Transactions

The employer must identify authority for specific transactions. These include:

- All Unemployment Insurance matters
- All Tax related matters
- All Claims/Benefits related matters
- Filing Unemployment Insurance reports and payments

## Specific Unemployment Insurance Transactions Must be Identified

Each Power of Attorney or Authorized Representative must be identified for a particular transaction, unless the employer identifies All Unemployment Insurance Matters.

## Who Must Sign?

1. **Sole Proprietor**  
Must be signed by the individual owner.
2. **Corporation or Association**  
Must be signed by an officer of the corporation or association having authority to legally bind the corporation or association. The corporation or association must certify that the officer has such authority.
3. **Trust or Conservator**  
Must be signed by fiduciary authority.
4. **Partnership**  
Must be signed by all partners, or if executed in the name of the partnership, by the partner or partners duly authorized to act for the partnership, who must certify that the partner(s) has such authority.

## Duration of Authority

The authority for Power of Attorney or Authorized Representative will remain in effect until revoked by the employer, Power of Attorney, or Authorized representative.

## Canceling or Withdrawing a Declaration

A Power of Attorney or Authorized Representative may cancel or withdraw from representing an employer by filing a statement with the Department. The statement must be signed and dated and must identify the name and address of the employer and the matter(s) from which the Power of Attorney or Authorized Representative is cancelling or withdrawing.

## Submitting a new Declaration

A new Declaration revokes a prior Declaration for the specified transactions. The effective date is the date it is received by the Department.

## Sending the Declaration

The form must be completed, signed, and received by the Department before Power of Attorney or Authorized Representative status is granted.

Fax this form to 515-281-4273 or

Mail to:

Iowa Workforce Development  
Tax Bureau  
1000 E Grand Avenue  
Des Moines IA 50319-0209