



New York State Department of Labor
Unemployment Insurance Division
State Office Campus
Building 12, Room 353
Albany, NY 12240

Instructions for Filing a Power of Attorney (IA 900)

Mail the original form to the address above.
Mail it separately from any other paperwork.
Complete a separate form for each representative you need.

General Information

The *Power of Attorney* (IA 900) form is used only for New York State Unemployment Insurance (UI) purposes.

The purpose of the *Power of Attorney* (IA 900) form is to allow the person(s) you name to act as your representative(s). They can:

- Appear on your behalf for the UI matters listed in Section 2, *Power of Attorney (POA)*
- Take actions on your behalf that legally obligate or bind you
- Receive confidential information about your UI account and related matters
- Perform any and all acts you can perform, unless you indicate otherwise on the form

Authorizing a Power of Attorney (POA) does not relieve you of your UI obligations.

You are still legally responsible for all UI matters, such as filing timely returns and making payments.

You **do not** need to give a person Power of Attorney to:

- Appear with the employer or with an individual authorized to act on behalf of the employer
- Appear on behalf of a corporate employer with an authorized corporate officer
- Supply information or prepare a report or return for the employer

Fiduciaries: A fiduciary (trustee, receiver, or guardian) acts as the employer.

- A fiduciary does not need to file a Power of Attorney to act as the employer
- A fiduciary may be required to show proof of their appointment
- If a fiduciary wants to authorize an individual to represent or act on behalf of the entity, the fiduciary acting as the employer must file and sign a Power of Attorney

1. Employer Information

Sole Proprietors. Enter your name, UI Registration Number, Federal Identification Number, and mailing address.

Corporations, partnerships, limited liability companies, or associations. Enter the business name, UI Registration Number, Federal Identification Number, and mailing address.

2. Power of Attorney (POA) Information

Enter your POA's firm name, contact person, mailing address, phone and fax numbers.

Mark the box(es) to show what type of UI representation you want. You may choose more than one.

- a) All UI Matters – You do not need to check the other boxes if you choose this one. Your representative will receive or supply all information about your UI account. They will act on your behalf for all UI matters. This includes, but is not limited to:
- 1) Address/status changes
 - 2) Tax rate information
 - 3) Experience rating charge notices
 - 4) Under/overpayment information
 - 5) Elements used to calculate UI tax rates (beginning balance, timely normal contributions, benefit charges, account balance, average of last 5 years' wages, and the individual year's wages)
 - 6) Information specific to any claim for UI benefits
 - 7) Audit investigations and enforcement actions
 - 8) Acting on your behalf for UI administrative proceedings and court appeals
- Check the box in section a) if you want all UI mailings sent to your authorized agent. If your POA has specific addresses for different forms, list the information on a separate sheet.
- b) Limited UI Matters – your representative will receive or supply information limited to the following matters or act on your behalf concerning these matters:
- 1) Tax rate information
 - 2) Under/overpayment information
 - 3) Elements used to calculate UI tax rates (beginning balance, timely normal contributions, benefit charges, account balance, average of last 5 years' wages and the individual year's wages)
- c) Filing Agent Matters – your representative will receive or supply information about your account or act on your behalf only concerning tax rate information and under/overpayment information.

- d) UI Benefit Claim Matters – your representative will only receive or supply information specific to claims for UI benefits (LO400's) filed against your UI employer account.
- e) UI Field Tax and Collection Matters – your representative will only receive or supply information specific to audits, investigations, and enforcement actions regarding your account.
- f) UI Administrative Proceedings and Court Appeals Matters – your representative will only receive or supply information specific to all UI administrative proceedings and court appeals pertaining to your business.

3. Retention/Revocation of prior Power(s) of Attorney

Filing a new POA revokes all previous Power(s) of Attorney filed for the same UI purposes.

Any previous power(s) of attorney filed for other UI purposes will still be in effect. You must revoke them specifically in writing if you want them to end.

If you want to revoke an existing POA and do not want a new representative, send a statement and a copy of the POA form (if available) to the office where you filed the power of attorney. The statement of revocation must:

- State that the authority of the POA is revoked
- List the name and address of each recognized representative whose authority is revoked
- Be signed and dated by the employer

To withdraw from representation, a representative must file a statement with the office where the power of attorney was filed. The statement must:

- Identify the name and address of the employer(s)
- Identify designated UI purposes or specified matters from which the representative is withdrawing
- Be signed and dated by the representative

4. Employer's Signature:

The employer or an individual authorized to execute the power of attorney on behalf of the employer must sign form IA 900. Include acknowledgment, if required. The employer or entities' representative may be required to provide identification and evidence of authority to sign this power of attorney.

Individuals. You must sign and date the form.

Corporations. The president, vice-president, treasurer, assistant treasurer, or any other officer of the corporation having authority to bind the corporation must sign and date the form.

Partnerships. All partners must sign and date the form.

If the POA is on behalf of the partnership only, it must be signed by a partner authorized to act for the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership.

Limited Liability Companies. Every member and manager must sign the form. If the POA is executed on behalf of the limited liability company only, it must be signed and dated by any member or manager duly authorized to act for the limited liability company.

Fiduciaries. All of the fiduciaries must sign and date the form, unless you can show that not all fiduciaries have the authority to act in the matter under consideration. Include evidence of the authority of the fiduciaries to act when filing this form.

Others. The employer or an individual having the authority to act in the interest of the employer signs and dates the form.

5. Acknowledgement of the Power of Attorney:

You must have a Notary Public witness your signature and date. The Notary Public must also sign and date the POA. The Notary Public must affix stamp or other indication of the notary's authority.

Note: A Notary Public is **not required** if your appointed representative is:

- Licensed to practice in NYS as an attorney-at-law, certified public accountant or public accountant
- A NYS resident enrolled as an agent to practice before the Internal Revenue Service (IRS)

6. Declaration of Representative must be completed by the employer's designated representative.

Check all box(es) that apply to you (the representative).

In the *Designation* column, enter the option numbers (from above) of your profession or that show your ability to represent the employer(s).

If *Other* (number 6) is checked, explain your relationship to the employer in the space provided. For example, if the representative is a:

- Family member - state the relationship, ex. *father*
- Professional not licensed to practice in NYS - indicate professional designation and the state licensed in, such as *Florida attorney*

The representative must:

- Include their federal identification number or UI employer registration number
- Sign and date the declaration

POA and former government employees

NYS Ethics in Government Act and section 2604(d) of the NY City Charter specifies that:

- After leaving public service:
 - A former state employee cannot appear or practice before their former agency for two years
 - A city employee cannot appear or practice before their former agency for one year
- Former state and city employees can **never** take part in any matter in which they were directly and personally involved when government employees