

ALABAMA DEPARTMENT OF WORKFORCE
UNEMPLOYMENT COMPENSATION
ADMINISTRATIVE CODE

CHAPTER 480-4-2
TAX

480-4-2-.25 Agents, Other Individuals Or Firms Representing
Employers In Unemployment Compensation Matters.

(1) An agent, tax practitioner, accounting firm, attorney, or any other firm or individual that represents or intervenes on behalf of an employer in any unemployment compensation matter shall have on file with this department:

- (a) A notarized Power of Attorney, or
- (b) A letter of documentation from the employer.
- (c) These documents must contain the following:
 - 1. The employer's full trade name, address and assigned account number.
 - 2. The name and address of the agent or firm representing the employer. If an employer or a representative of a firm is covered by Alabama law, the assigned account number shall be included.
 - 3. A statement that such agent or firm is duly authorized to represent the employer. If not a general authorization, the limitation of authority or the areas or activities covered by the authorization must be stated.
 - 4. The signature of the employer.

(2) The Power of Attorney should be signed and dated within the last twelve (12) months upon receipt by the Department.

In the event that the power of attorney is beyond the twelve (12) month period requested, the employer may indicate an existing relationship between the employer and the agent or firm representing the employer by written letter to the Department of Labor. The letter must be written on company letterhead, signed by a corporate officer or sole proprietor, must state the agent or firm is authorized to represent the employer in both benefit and/or tax matters, and must be accompanied by the original power of attorney.

(3) The document will be kept on file in the department and should the authorization be revoked or changed for any reason, the department is to be notified immediately.

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Statutory Authority: Code of Ala. 1975, §25-2-7, 25-2-8, 25-4-111.

History: September 30, 1982. **Amended:** Filed January 2, 2014; effective February 6, 2014.