NEW YORK STATE | Department of Labor

WORKING FOR YOU

Unemployment Services

Instructions for Filing a Power of Attorney Form, IA 900

How to file the Power of Attorney form, IA 900:

1. Mail the original form to the address above, or
2. Fax it to (518) 485-8010

You need to submit a separate form for each representative.

General Information:

The Power of Attorney (IA 900) form is used only for New York State Unemployment Insurance 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 Unemployment Insurance matters listed in Section 2, Power of Attorney
- Take actions on your behalf that legally obligate or bind you
- Receive confidential information about your Unemployment Insurance account and related matters
- Perform any and all acts you can perform, unless you indicate otherwise on the form

Authorizing a Power of Attorney does not relieve you of your Unemployment Insurance obligations:

You are still legally responsible for all Unemployment Insurance 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

How to complete the IA 900:

1. **Employer Information:**
   Sole Proprietors. Enter your name, Unemployment Insurance Registration Number, Federal Identification Number, and mailing address.
   Corporations, partnerships, limited liability companies, or associations. Enter the business name, Unemployment Insurance Registration Number, Federal Identification Number, and mailing address.
2. **Power of Attorney Information:**
   Enter your Power of Attorney's firm name, contact person, mailing address, phone and fax numbers. Mark the box(es) to show what type of Unemployment Insurance representation you want. You may choose more than one.

A. **All Unemployment Insurance 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 Unemployment Insurance account. They will act on your behalf for all Unemployment Insurance matters. This includes, but is not limited to:

- Address/status changes
- Unemployment Insurance contribution rate information
- Experience rating charge notices
- Under/overpayment information, including, but not limited to, amounts owed for contributions, interest and penalties
- Elements used to calculate Unemployment Insurance contribution rates (beginning balance, timely
  normal Unemployment Insurance contributions, benefit charges, account balance, average of last 5 years' wages, and the individual year's wages)
- Information specific to any claim for Unemployment Insurance benefits
- Audit investigations and enforcement actions
- Acting on your behalf for Unemployment Insurance administrative proceedings and court appeals

Check the box in section a) if you want all Unemployment Insurance mailings sent to your authorized agent. If your Power of Attorney has specific addresses for different forms, list the information on a separate sheet.

B. **Limited Unemployment Insurance Matters** – your representative will receive or supply information limited to the following matters or act on your behalf concerning these matters:

- Unemployment Insurance contribution rate information
- Under/overpayment information, including, but not limited to, amounts owed for contributions, interest and penalties.
- Elements used to calculate Unemployment Insurance rates (beginning balance, timely normal Unemployment Insurance 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 Unemployment Insurance contribution rate information and under/overpayment information, including, but not limited to, amounts owed for contributions, interest and penalties.

D. **Unemployment Insurance Benefit Claim Matters** — your representative will receive or supply information related to claims for Unemployment Insurance benefits filed against your UI employer account, and benefit charges applied to your account.

Note: If you also have a Third-Party Representative (TPR) assigned as your FULL Power of Attorney and they participate in SIDES, the FULL Power of Attorney will receive and supply information related to benefit claims and charges through the SIDES system. In this case, the TPR you assign for Unemployment Insurance Benefit Claim Matters will not receive related mailings but can view this information online through their Unemployment Services account.

E. **Unemployment Insurance Employer Services and Collection Matters** – Your representative may perform any and all acts related to audits, investigations, payments, and enforcement actions regarding your account.

F. **Unemployment Insurance Administrative Proceedings and Court Appeals Matters** – Your representative will only receive or supply information specific to all Unemployment Insurance administrative proceedings and court appeals pertaining to your business.

Federal Tax Information – Check this box. This allows your representative access to Federal Tax Information in relation to Unemployment Insurance matters. This includes any information the IRS provides the Unemployment Insurance Division.

3. **Retention/Revocation of prior Power(s) of Attorney:**
Filing a new Power of Attorney revokes all previous Power(s) of Attorney filed for the same Unemployment Insurance purposes. Any previous power(s) of attorney filed for other Unemployment Insurance 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 Power of Attorney and do not want a new representative, send a statement and a copy of the Power of Attorney form (if available) to the office where you filed the power of attorney. The statement of revocation must:

- State that the authority of the Power of Attorney 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 Unemployment Insurance 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. The individual(s) signing the consent must have the authority to bind the entity.

Partnerships, LLP, LLC – All partners must sign and date the form. The individual(s) signing the consent must have the authority to bind the entity. If the Power of Attorney 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 Power of Attorney 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. **Declaration of Representative:**

   The Declaration of Representative must be completed and signed 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' is checked in number 6, 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 New York State - indicate professional designation and the state licensed in, such as: Florida attorney

   The representative must:

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

Reminder for Former Government Employees:

New York State 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