

**871—22.18(96) Agents and other practitioners or firms representing employers in unemployment insurance matters.**

**22.18(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 insurance matter shall have on file with the department:

- a.* A power of attorney, or
- b.* A letter of authorization from the employer.

**22.18(2)** The foregoing documents shall contain the following information:

- a.* The employer's full trade name, address and account number.
- b.* The name, address and telephone number of the agent or firm representing the employer.
- c.* The signature of the employer.
- d.* A statement that such agent or firm is duly authorized to represent the employer.

**22.18(3)** Rescinded IAB 3/5/03, effective 4/9/03.

This rule is intended to implement Iowa Code section 96.11(7).