

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 must file with the department:

- a.* A power of attorney, or
- b.* A letter of authorization from the employer, or
- c.* An electronic designation of authority from the employer.

22.18(2) The foregoing documents must contain:

- a.* Employer's full legal name, address, and account number.
- b.* Employer doing business as (DBA) or trade name, if any.
- c.* Legal name, address, telephone number and federal employer identification number (FEIN) of the agent or firm representing the employer.
- d.* Employer's email address.
- e.* Address of the designated agent.
- f.* Roles that the agent or firm is authorized to perform for the employer.
- g.* Signature of the employer.

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

[ARC 8360C, IAB 11/13/24, effective 12/18/24]