

# Power of Attorney and Declaration of Representative

Rev. 3/16/23

**Massachusetts**  
**Department of**  
**Unemployment**  
**Assistance**

See separate instructions. Please print or type.

## Part 1. Power of Attorney

A Name of employer(s) or principal reporting corporation		Employer Account Number (EAN)
Number and street, including apartment number or rural route		Federal Identification number (FEIN)
City/Town	State	Zip

B Hereby appoint(s) the following individual(s) as attorney(s)-in-fact to represent the employer before any office of the Massachusetts Department of Unemployment (DUA) for the following matter(s)

Name	Address	Phone number and e-mail address

Type of transaction	Year(s) or quarter(s)

C The attorney(s)-in-fact (or any of them) are authorized, subject to any limitations set forth below or to revocation, to receive confidential unemployment information and to perform any and all acts that the principal(s) can perform with respect to the above specified unemployment matters, such as the authority to sign any agreements, consents or other documents. The authority does not include the power to substitute another representative (unless specifically added below) or the power to receive refund checks.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

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D Originals of notices and other written communications go to the employer(s). Send copies of all notices and all other written communications addressed to the employer(s) in proceedings involving the above matters to:

- 1 ☐ the appointee first named above, or  
2 ☐ (name of another appointee designated above) \_\_\_\_\_

This power of attorney revokes all earlier powers of attorney on file with DUA for the same matters and years or periods covered by this power of attorney, except the following (specify to whom granted, date and address including Zip code or attach copies of earlier powers):

E Signature of or for employer(s) or principal reporting corporation. If signed by a corporate officer, partner, or fiduciary on behalf of the employer, I certify that I have the authority to execute this power of attorney on behalf of the employer and/or principal reporting corporation.

Signature	Title (if applicable)	Date
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If signing for an employer who is not an individual or a principal reporting corporation, type or print your name

Signature	Title (if applicable)	Date
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# Instructions

## General Information

To protect the confidentiality of unemployment records, Massachusetts law generally prohibits the Department of Unemployment Assistance (DUA) from disclosing information contained obtained pursuant to M.G.L. c. 151A, including, but not limited to wage and claims information or other documents filed with it to persons other than the employer or the employer's authorized representative. For your protection, DUA requires that you file a power of attorney before it will release unemployment information to your representative. The power of attorney will also allow your representative to act on your behalf to the extent you indicate. Use this Power of Attorney and Declaration of Representative (Form), for this purpose if you choose. You may file a power of attorney without using this Form, but it must contain the same information as this Form does.

You may use the Form to appoint one or more individuals to represent you in any unemployment matters before DUA, subject to any limitations you list on the Form.

By executing this agreement an officer of a principal of a corporation filing under MGL c. 151A represents that the principal of the reporting corporation is authorized to execute this agreement as agent for all corporations that participated in, or were required to participate in, such filing for any component of MGL c. 151A.

A principal reporting corporation acts on behalf of all corporations that participated in, or were required to participate in, a filing under MGL c. 151A, as stated in the preceding paragraph. Consequently, in the case of such a filing by a principal reporting corporation, the references in this agreement to "employer(s)" shall include all such corporations.

**Filing the Power of Attorney.** You must file the original, a photocopy or facsimile transmission (fax) of the power of attorney with each DUA office in which your representative is to represent you. You do not have to file another copy with other DUA officers or counsel who later have the matter under consideration unless you are specifically asked to provide an additional copy.

**Revoking a Power of Attorney.** If you previously filed a power of attorney and you want to revoke it, you may use this Form to change your representatives or alter the powers granted to them. File the form with the office of DUA in which you filed the earlier power. The new power of attorney will revoke the earlier one for the same matters and time periods unless you specifically state otherwise.

If you want to revoke a power of attorney without executing a new one, send a signed statement to each office of DUA in which you filed the earlier power of attorney you are now revoking. List in this statement the name and address of each representative whose authority is being revoked.

## How to Complete this Form

### Part 1. Power of Attorney

#### A. Employer's name, identification number and address.

**a. For individuals.** Enter your name, social security number and address in the space provided.

**b. For a corporation, partnership or association.** Enter the name, federal identification number and business address. If the Power of Attorney for a partnership will be used in an unemployment matter in which the name and social security number of each partner have not previously been sent to DUA, list the name and social security number of each partner in the available space at the end of the form or on an attached sheet.

**c. For a principal reporting corporation.** Enter the name, federal identification number and business address of the principal reporting corporation.

**d. For a trust.** Enter the name, title and address of the fiduciary, and the name and federal identification number of the trust.

**e. For an estate.** Enter the name, title and address of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate is the decedent's social security number and includes the federal identification number if the estate has one.

**B. Powers granted by this Form.** Your signature on this Form authorizes the individual(s) or entities you designate (your representative or "attorney-in-fact") generally to perform any act you can perform. This includes executing waivers and offers of waivers of restrictions on assessment or collection of deficiencies in unemployment taxes, and waivers of notice of disallowance of a claim for credit or refund. The authority does not include the power to substitute another representative (unless specifically added to this Form) or the power to receive refund checks.

If you do not want your representative to be able to perform any of these or other specific acts, or if you want to give your representative the power to delegate authority or substitute another representative, insert language excluding or adding these acts in the blank space provided.

**C. Where you want copies to be sent.** DUA routinely sends originals of all notices to the taxpayer. You may also have copies of all notices and all other written communications sent to your representative. Please check box 1 if you want copies of all notices or all communications sent to the first appointee named at the top of the form. Check box 2 if you want copies sent to one of your other appointees. In this case, list the name of the appointee.

**D. Signature of employer(s).** For individuals: you must sign the power of attorney.

For a partnership: All partners must sign unless one partner is authorized to act in the name of 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.

For a corporation or association: An officer having authority to bind the entity must sign.

For a principal reporting corporation: An officer having authority to bind the principal reporting corporation of a combined group.

**E. Notarizing or witnessing the power of attorney.** A notary public or two individuals with no stake in the tax matter must witness a power of attorney unless it is granted to an attorney, certified public accountant, public accountant or enrolled agent.

### Part 2. Declaration of Representative

Your representative must complete Part 2 to make a declaration containing the following:

1. A statement that the representative is authorized to represent you as a certified public accountant, public accountant, attorney, enrolled agent, member of your immediate family, etc. If entering "eight" in the "designation" column, attach a statement indicating your relationship to the employer.

2. The jurisdiction recognizing the representative, if applicable. For an attorney, certified public accountant or public accountant: Enter in the "jurisdiction" column the name of the state, possession, territory, commonwealth or District of Columbia that has granted the declared professional recognition. For an enrolled agent: Enter the enrollment card number in the "jurisdiction" column.

3. The signature of the representative and the date signed.