

GOVERNMENT OF THE DISTRICT OF COLUMBIA

Department of Employment Services

MURIEL BOWSER
MAYOR



DR. UNIQUE MORRIS-HUGHES
DIRECTOR

UI Tax Division Guidance: Power of Attorney (POA) FAQs

1. Who is required to have a POA on file with DOES and why?

If you currently do not have a Third Party Agent (TPA) assigned to your account and intend to have a Third Party Agent filing on your behalf in the near future, you will be required to have a Power of Attorney (POA) on file at the time the agent initiates operating on your behalf. TPA is described by the Tax Division as a payroll service provider or an independent account representative. If your entity submits wage returns and tax contributions internally, you are not required to provide a POA.

In order to establish an Agent-Employer relationship in the Employer Self-Service Portal (ESSP), both entities must have an active account in the system. Employers/Agents are able to electronically submit quarterly wage reports, pay tax contributions and, in this case, uploading a valid POA agreement.

Due to the three (3) specific functions/roles an agent can perform in ESSP, the Tax Division allows employers to have multiple agents for each individual employer account. The employer is required to submit a POA for each authorized TPA identifying their actual role. Please note that roles and assigned dates cannot overlap between agents.

The current specific roles are:

- Wage Reporting (Options available: My Account; Wage Reporting; Wage Summary; Documents; Reports)
- Payment Submission (Options available: My Account; Payments; Documents)
- Account Maintenance (Options available: My Account; Account Maintenance; Documents)

Please note that the 3 roles can be selected by placing your initials on the Tax matters, option 2, however, role assignments should be individually selected in ESSP by employer/account owner.

PLACE YOUR INITIALS BY THE FUNCTIONS AUTHORIZED THROUGH THE POWER OF ATTORNEY:

_____ **(1) Unemployment Insurance Benefit Claims and Litigation**

The timely processing of unemployment benefit claims:

- (a) Employee separation and wage requests
- (b) Benefit appeals; employer charge protests

___ **[Employer's Initials]** _ **(2) Tax matters**

- (a) Employer registrations; account updates
- (b) Filing and payment of taxes related to employer liability to the District of Columbia
- (c) Tax appeals

2. How do I file a POA for Benefits purposes only?

Scenario 1: If you authorize the same TPA/Agent to handle Tax and Benefits and you wish to receive all notices at the same mailing address on file, please initial both options and upload your POA.

PLACE YOUR INITIALS BY THE FUNCTIONS AUTHORIZED THROUGH THE POWER OF ATTORNEY:

___ **[Employer's Initials]** _ **(1) Unemployment Insurance Benefit Claims and Litigation**

The timely processing of unemployment benefit claims:

- (a) Employee separation and wage requests
- (b) Benefit appeals; employer charge protests

___ **[Employer's Initials]** _ **(2) Tax matters**

- (a) Employer registrations; account updates
- (b) Filing and payment of taxes related to employer liability to the District of Columbia
- (c) Tax appeals

Scenario 2: If you authorize two different Agents/representatives to act on your behalf for UI Tax and Benefits matters separately and wish to have your Benefits correspondence mailed directly to your vendor instead of the mailing address on file, please initial option 1 and email your POA to UITax.info@dc.gov, ATT: POA - UI Benefits Only.

PLACE YOUR INITIALS BY THE FUNCTIONS AUTHORIZED THROUGH THE POWER OF ATTORNEY:

___ **[Employer's Initials]** _ **(1) Unemployment Insurance Benefit Claims and Litigation**

The timely processing of unemployment benefit claims:

- (a) Employee separation and wage requests
- (b) Benefit appeals; employer charge protests

___ **(2) Tax matters**

- (a) Employer registrations; account updates
- (b) Filing and payment of taxes related to employer liability to the District of Columbia
- (c) Tax appeals

Alternatively, you can have all your paper correspondence mailed to your mailing address of choice and distribute it accordingly.

3. Who can file POA and how long does it take for Agency review and determination?

An employer or their agent can upload the POA; however, if the agent has multiple accounts associated with their profile, it may delay the approval process. Please note, under normal circumstances it will take approximately an additional 3-5 business days for a POA determination by Agency staff. The employer's account primary contact will receive an email notification upon the POA approval or denial. Please ensure that your primary contact information is current in ESSP by navigating to the Account Maintenance section –Employer Maintenance –Contact Summary tab.

As an alternative, you can view the status of your POA under the 'Documents' section in ESSP (click the Search button to show all).

4. How can I access my employer/agent account to submit my POA?

The document must be submitted online via ESSP: <https://essp.does.dc.gov>

If you need to reset your log-in credentials, please contact the UI Tax office via email at UITax.info@dc.gov and provide the following information:

Officer Contact Name:

Business Name:

Business Title:

FEIN:

DOES SUI Acct #:

Address:

DC Address:

Phone:

Email (for the account owner to be used as primary):

Please note, if you are already registered with DOES, there may be circumstances where the account may require online activation. It may be possible that your CPA/agent is currently utilizing your assigned login credentials and not registered properly as an agent. We require all agents to register and utilize their own login credentials.

5. Why was my POA denied?

Once the POA is uploaded to ESSP, you will receive an email notification as soon as your POA is approved or denied (the notification is sent to the Primary contact email on file, if provided under the Account Maintenance section –Employer Maintenance –Contact Summary tab). If you don't have a primary email contact on file, please make sure to add it, so you can receive all notifications.

In order for a POA (blank POA available [here](#)) to be approved by the Agency, please ensure that the required fields are properly completed:

- Name of Legal Entity (must match DOES account information, if you changed your name; you need to contact DOES to update your account). You can email your name change documentation to UITax.info@dc.gov (ATT: Name of Legal Entity Change) Please attached appropriate IRS documents with your request.
- Federal Employer ID Number (FEIN)
- DOES Account Number (SUI)
- Name of the individual who appointed the agent to act on behalf of the employer
- Name of the agent appointed to act on behalf of the employer
- Initial all appointed functions for this POA. Currently ESSP allows three (3) functions: **Account Maintenance; Wage Filing and Payments**. These functions can be selected in ESSP separately, but must be initialed on the document.
- POA Effective date, which can be any date prior to the current date and does not have to match the liability date. However, the effective date must be the first day of a quarter for the wage reporting role.
- Signed and dated by the employer
- Signed and dated by the agent (on the bottom of the form)

6. How do I check my POA and Agent status in ESSP?

First, you will need to verify the agent assigned to your account. This can be done by navigating to the **Account Maintenance** section in ESSP and selecting the **Agent Assignment** function or check the top left corner of the portal, under the **Employer ID** and **Name**, each role will be identified separately: Agent-Wage, Agent-Payment and Agent-Acct Maint.

Next, verify your current wage filing Agent by navigating to the **Wage Summary** tab in ESSP, under the Report Details section, the “Submitted By” and “User name” should match your assigned Agent.

Alternatively, you can check the Wage File Upload Status section under **My Account** tab in the Home screen of the portal, by clicking the **Refresh** button. This will allow you to see the user/agent who submitted the most recent wage file and the file status.

- **If the assigned agent is not your current agent**, you need to remove the access for this agent and add a new agent and POA document.
To remove Access:
 Click on the **Agent’s Name Hyperlink** and then Click **“Remove Access”** button.
- **If your agent is assigned**, you will see the agent’s Name, Account Number, Status, POA document, Permissions and POA Status.
POA Status Description:
Invalid: “This is a dummy POA for the conversion employers.” this document is not valid and needs to be replaced by the valid POA. Follow the instructions on how to replace an old or invalid POA on file below.
Approved: Verify if the POA on file is current and not expired; this can be done by clicking the ‘View’ hyperlink. Once the POA document is downloaded, please verify that

all information is current and valid. If the POA needs to be replaced for the current Agent on file then follow the instructions on how to replace an old or invalid POA on file below.

Denied: Verify that submitted POA meets all requirements described above. Check your email for the system generated notices regarding POA Approval/Denial. Check Mail History (click Search to show all) under the Account Maintenance tab. If no email was sent check your Primary Contact email under the Account Maintenance section – Employer Maintenance Contact Summary tab. Update existing or create a new Primary contact to receive notifications.

In Review: Please allow 3-5 business days to be processed. Note, the review process may take longer than 3-5 business days; however, it should not exceed more than 10 business days, excluding holidays.

Verify if the POA on file is current and not expired; this can be done by clicking on the 'View' hyperlink. Once the POA document is downloaded, please verify that all information is current and valid; check for an expiration date if any. If you have a document uploaded that is titled "DummyPOA", and upon opening displays a message "This is a dummy POA for the conversion employers." this document is not valid and needs to be replaced by the valid POA.

Replace an old or invalid POA:

1. Select **Account Maintenance** on the left side of the screen.
 2. On the next screen, select the second box **Agent Assignment**.
 3. Click on the **Agent Name** hyperlink.
 4. Click the **Select POA** button on the screen to upload the document from your saved computer files. The document must be in PDF format.
 5. Click **Upload** to save the selected file.
 6. Assign the appropriate roles to your agent and add an effective date. Please note, the effective date must be the first day of a quarter, such as 1/1/17, and the end date is optional but if provided, must be the last day of a quarter, such as 6/30/2017. If the end date is provided, the agent's access will be revoked after the expiration date.
 7. Click **Save** to complete agent assignment (Agent will be removed from the view until POA is approved).
- **If the agent is not listed**, click '**View Assigned Agent History**' button to display any agents previously assigned to your account. If none are found you need to Add new agents (contact your agent and request their agent profile number). If your account history denotes the preferred agent you want to utilize as your current Agent, please make a note of their account information and add them as a new agent.

To Add a New Agent (for Employers):

1. Select Account Maintenance on the left side of the screen.
2. On the next screen, select the second box Agent Assignment.
3. Click on the Add Agent and enter the account number (starting with DC).
4. In the Agent Assignment screen, click the Select POA button on the screen to upload the document from your saved computer files. The document must be in PDF format.
5. Click Upload to save the selected file.
6. Assign roles to your Agent and add an effective date. Please note, the effective date must be the first day of a quarter, such as 1/1/17, and the assignment end date is optional but if provided, must be the last day of a quarter, such as 6/30/2017. If the end date is provided the agent's access will be revoked after the expiration date.
7. Click Save button on the top of the screen to complete Agent assignment.

7. How do I verify the status and history of a previously submitted POA?

1. Navigate to the **Documents** section of the ESSP portal and click Search. You can filter results by the document type if needed, using "Uploaded/Supporting Documents" type.

Note: this section will show all previously submitted POA and other documents on your account. The most recent POA will take precedence in the POA status; you may have multiple POA's archived on your account but only one active POA on file per role (up to 3 POA's).

2. Look for the File Type "Power of Attorney Document" (click the hyperlink to view the document).
3. The POA status will be listed under the "Document Status" as: Approved, Denied or In Review.

If "Approved", verify your document is recent and valid, as you may want to replace it. Also check if your agent is successfully linked to your account and all roles are assigned as desired under the **Account Maintenance** tab - **Agent Assignment** option.

If "Denied", verify that all required fields are correct and resubmit a new POA. Make sure that the primary contact email is up to date when uploading a new copy. An email notice will be sent to confirm approval or denial. If denied, the email will indicate the reason for the denial; you will need to correct and resubmit your POA.

If the POA is "In Review", please allow 3-5 business days to be processed. Note, due to the high volume of POA's received, the review process may take longer than 3-5 business days; however, it should not exceed more than 10 business days, excluding holidays.

If the POA is "Invalid", "This is a dummy POA for the conversion employers."