

1 04 NCAC 24A .0104 is adopted with changes as published in 34:19 NCR 1751 as follows:

2
3 **04 NCAC 24A .0104 ADDRESSES FOR FILING CLAIMS, APPEALS, EXCEPTIONS, REQUESTS OR**
4 **PROTESTS**

5 (a) Claimants shall file a claim for unemployment insurance benefits ~~by internet~~ on DES's website, website or by
6 telephone.

7 (1) The telephone number for DES's Customer Call Center for filing a new initial claim or inquiring
8 about an existing claim is (888) 737-0259.

9 (2) The telephone number for filing weekly certifications is (888) 372-3453.

10 (b) Appeals from a Determination by Adjudicator shall be filed with the Appeals Section in SCUBI, by mail,
11 faecsimile, facsimile or email.

12 (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.

13 (2) The facsimile number is (919) 857-1296.

14 (3) The email address is des.public.appeals@nccommerce.com.

15 (4) Correspondence and appeals submitted by email outside the SCUBI system shall not include
16 social security numbers or employer account numbers.

17 (5) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A
18 .0105 and shall contain the date of the appeal, the docket or issue identification number of the
19 determination being appealed, the claimant's identification number, the names of the claimant and
20 employer, each reason for the appeal, the name of the individual filing the appeal, the official
21 position of an individual filing the appeal on behalf of the party, and a telephone number, number
22 for the party or party's legal representative.

23 (c) Appeals of a Non-Fraud Overpayment Determination shall be filed with the Benefits Integrity Unit in SCUBI,
24 by ~~mail~~, mail or facsimile.

25 (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.

26 (2) The facsimile number is (919) 857-1296.

27 (3) Correspondence submitted by email outside the SCUBI system shall not include social security
28 numbers or employer account numbers.

29 (4) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A
30 .0105 and shall contain the date of the appeal, the docket or identification number of the
31 determination being appealed, the claimant's identification number, the names of the claimant and
32 employer, each reason for the appeal, the name of the individual filing the appeal, the official
33 position of an individual filing the appeal on behalf of the party, and a telephone number, number
34 for the party or party's legal representative.

35 (5) Any questions regarding the contents of a Non-Fraud Overpayment Determination shall be
36 directed to the Benefits Integrity Unit by telephone to (919) 707-1338, facsimile at (919) 857-
37 1296, or email at des.ui.bpc@nccommerce.com.

1 (d) Appeals of a Fraud Overpayment Determination shall be filed with the Benefits Integrity Unit in SCUBI, by
2 ~~mail, mail~~ or facsimile.

3 (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.

4 (2) The facsimile number is (919) 857-1296.

5 (3) Correspondence submitted by email outside the SCUBI system shall not include social security
6 numbers or employer account numbers.

7 (4) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A
8 .0105 and shall contain the date of the appeal, the docket or identification number of the
9 determination being appealed, the claimant's identification number, the names of the claimant and
10 employer, each reason for the appeal, the name of the individual filing the appeal, the official
11 position of an individual filing the appeal on behalf of the party, and a telephone ~~number, number~~
12 ~~for the party or party's legal representative.~~

13 (5) Any questions regarding the contents of a Fraud Overpayment Determination shall be directed to
14 the Benefits Integrity Unit by telephone to (919) 707-1338, facsimile at (919) 857-1296, or email
15 at des.ui.bpc@nccommerce.com.

16 (e) Appeals of a Monetary Determination denying a protest to a Wage Transcript and Monetary Determination shall
17 be filed with the Tax Administration Section in SCUBI, by mail, ~~facsimile, facsimile~~ or email.

18 (1) The mailing address is Post Office Box 26504, Raleigh, North Carolina 27611-6504.

19 (2) The facsimile number is (919) 733-1255.

20 (3) The email address is des.tax.customerservice@nccommerce.com.

21 (4) Correspondence and appeals submitted by email outside the SCUBI system shall not include
22 social security numbers or employer account numbers.

23 (5) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A
24 .0105 and shall contain the date of the appeal, the docket or identification number of the
25 determination being appealed, the claimant's identification number, the names of the claimant and
26 employer, each reason for the appeal, the name of the individual filing the appeal, the official
27 position of an individual filing the appeal on behalf of the party, and a telephone ~~number, number~~
28 ~~for the party or party's legal representative.~~

29 (6) Any questions regarding the contents of a determination denying a protest to a Wage Transcript
30 and Monetary Determination shall be directed to the Wage Records Unit of the Tax
31 Administration Section by telephone to (919) 707-1191, facsimile at (919) 733-1255, or email at
32 des.tax.customerservice@nccommerce.com.

33 (f) Protests of a Wage Transcript and Monetary Determination shall be filed with the Tax Administration Section in
34 SCUBI, by ~~mail, mail~~ or facsimile.

35 (1) The mailing address is Post Office Box 26504, Raleigh, North Carolina 27611-6504.

36 (2) The facsimile number is (919) 733-1255.

1 (3) Correspondence submitted by email outside the SCUBI system shall not include social security
2 numbers or employer account numbers.

3 (4) Protests shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A
4 .0105 and shall contain the date of the protest, the docket or identification number of the
5 determination being protested, the claimant's identification number, the names of the claimant and
6 employer, each reason for the protest, the name of the individual filing the protest, the official
7 position of an individual filing the protest on behalf of the party, and a telephone ~~number.~~ number
8 for the party or party's legal representative.

9 (5) Any questions regarding the contents of a Wage Transcript and Monetary Determination shall be
10 directed to the Wage Records Unit by telephone to (919) 707-1191, facsimile at (919) 733-1255,
11 or email at des.tax.customerservice@nccommerce.com.

12 (g) Petitions for Waiver of Overpayment shall be filed with the Benefits Integrity Unit in SCUBI, by ~~mail,~~ mail or
13 facsimile.

14 (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.

15 (2) The facsimile number is (919) 857-1296.

16 (3) Correspondence submitted by email outside the SCUBI system shall not include social security
17 numbers or employer account numbers.

18 (4) Petitions shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A
19 .0105 and shall contain the date of the petition, docket or identification number of the
20 overpayment determination, the claimant's identification number, the name of the claimant, each
21 reason for the request to waive repayment of the overpayment, the name of the individual filing
22 the petition, the official position of an individual filing the petition on behalf of the party, and a
23 telephone ~~number.~~ number for the party or party's legal representative.

24 (h) Claimant ~~appeals~~ Appeals of a North Carolina Department of Revenue (NCDOR) Offset Letter shall be
25 filed with the Benefits Integrity Unit in SCUBI, by ~~mail,~~ mail or facsimile.

26 (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.

27 (2) The facsimile number is (919) 857-1296.

28 (3) Correspondence regarding a claimant's NCDOR Offset Letter submitted by email outside the
29 SCUBI system shall not include social security numbers or employer account numbers.

30 (4) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A
31 .0105 and shall contain the date of the appeal, the docket or identification number of the offset
32 letter being appealed, the claimant's identification number, the name of the claimant, each reason
33 for the appeal, the name of the individual filing the appeal, the official position of an individual
34 filing the appeal on behalf of the party, and a telephone ~~number.~~ number for the party or party's
35 legal representative.

1 (5) Any questions regarding the contents of a claimant's NCDOR Offset Letter shall be directed to the
2 Benefits Integrity Unit by telephone to (919) 707-1338, facsimile at (919) 857-1296, or email at
3 des.ui.bpc@nccommerce.com.

4 (i) Employer ~~appeals~~ Appeals of a North Carolina Department of Revenue (NCDOR) Offset Letter for outstanding
5 tax debts shall be filed with the Tax Administration Section by mail or facsimile.

6 (1) The mailing address is Post Office Box 26504, Raleigh, NC North Carolina 27611-6504.

7 (2) The facsimile number is (919) 733-1255.

8 (3) Correspondence regarding an employer's NCDOR Offset Letter submitted by email outside the
9 SCUBI system shall not include social security numbers or employer account numbers.

10 (4) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A
11 .0105 and shall contain the date of the appeal, the docket or identification number of the offset
12 letter, the name of the employer, each reason for the appeal, the name of the individual filing the
13 appeal, the official position of an individual filing the appeal on behalf of the party, and a
14 telephone ~~number.~~ number for the party or party's legal representative.

15 (5) Any questions regarding the contents of an employer's NCDOR Offset letter for outstanding tax
16 debts shall be directed to the Tax Administration Section by facsimile at (919) 733-1255, or email
17 at des.tax.customerservice@nccommerce.com.

18 (j) Claimant Requests for Reevaluation under the Treasury Offset Program (TOP) shall be filed with the Benefits
19 Integrity Unit in SCUBI, by ~~mail,~~ mail or facsimile.

20 (1) The mailing address is Post Office Box, 27967, Raleigh, North Carolina 27611-7697.

21 (2) The facsimile number is (919) 857-1296.

22 (3) Correspondence submitted by email outside the SCUBI system shall not include social security
23 numbers or employer account numbers.

24 (4) Requests shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A
25 .0105 and shall contain the date of the request, the docket or identification number of the TOP
26 notice, the claimant's identification number, the name of the claimant, each reason for the request,
27 the name of the individual filing the request, the official position of an individual filing the request
28 on behalf of the party, and a telephone ~~number.~~ number or the party or party's legal representative.

29 (5) Claimant questions regarding TOP shall be directed to a Recovery Specialist by telephone to (919)
30 707-1338, or email at des.ui.bpc@nccommerce.com.

31 (k) Employer Requests for Reevaluation under the Treasury Offset Program (TOP) shall be filed with the Tax
32 Administration Section by mail or facsimile.

33 (1) The mailing address is Post Office Box 26504, Raleigh, North Carolina 27611-6504.

34 (2) The facsimile number is (919) 733-1255.

35 (3) Correspondence submitted by email outside the SCUBI system shall not include social security
36 numbers or employer account numbers.

1 (4) Requests shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A
2 .0105 and shall contain the date of the request, the docket or identification number of the TOP
3 notice, the name of the employer, each reason for the request, the name of the individual filing the
4 request, the official position of an individual filing the request on behalf of the party, and a
5 telephone ~~number.~~ number for the party or party's legal representative.

6 (5) Employer questions regarding TOP shall be directed to the Tax Administration Section by
7 telephone to (919) 707-1150, facsimile at (919) 733-1255, or email at
8 des.tax.customerservice@nccommerce.com.

9 (l) Appeals from an Appeals Decision shall be filed with the Board of Review in SCUBI, by mail, facsimile,
10 facsimile or email.

11 (1) The mailing address is Post Office Box 28263, Raleigh, North Carolina 27611-8263.

12 (2) The facsimile number is (919) 733-0690.

13 (3) The email address is des.ha.appeals@nccommerce.com.

14 (4) Correspondence and appeals submitted by email outside the SCUBI system shall not include
15 social security numbers or employer account numbers.

16 (5) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A
17 .0105 and shall contain the date of the appeal, the docket or issue identification number of the
18 determination being appealed, the claimant's identification number, the names of the claimant and
19 employer, each reason for the appeal, the name of the individual filing the appeal, the official
20 position of an individual filing the appeal on behalf of the party, and a telephone ~~number.~~ number
21 for the party or party's legal representative.

22 (m) Protests or ~~appeals~~ Appeals of ~~adequacy determinations~~ Adequacy Determinations shall be filed with the
23 Claims Unit in SCUBI, by ~~mail,~~ mail or facsimile.

24 (1) The mailing address is Post Office Box 27967, Raleigh, North ~~Carolina.~~ Carolina 27611-7967.

25 (2) The facsimile number is (919) 857-1296.

26 (3) Correspondence submitted by email outside the SCUBI system shall not include social security
27 numbers or employer account numbers.

28 (4) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC
29 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number
30 of the determination being protested or appealed, the name of the employer, each reason for the
31 protest or appeal, the name of the party filing the protest or appeal, the official position of an
32 individual filing the protest or appeal on behalf of the party, and a telephone ~~number.~~ number for
33 the party or party's legal representative.

34 (n) Protests or ~~appeals~~ Appeals of a Tax Liability Determination shall be filed with the Tax Administration Section
35 by mail, ~~facsimile,~~ facsimile or email.

36 (1) The mailing address is Post Office Box 26504, Raleigh, ~~NC~~ North Carolina 27611-6504.

37 (2) The facsimile number is (919) 715-7197.

- 1 (3) The email address is des.tax.customerservice@nccommerce.com.
- 2 (4) Correspondence and protests or appeals submitted by email outside the SCUBI system shall not
3 include social security numbers or employer account numbers.
- 4 (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC
5 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number
6 of the determination being appealed, the claimant's identification number, the names of the
7 claimant and employer, each reason for the protest or appeal, the name of the individual filing the
8 protest or appeal, the official position of an individual filing the protest or appeal on behalf of the
9 party, and a telephone ~~number.~~ number for the party or party's legal representative.
- 10 (o) Protests or ~~appeals~~ Appeals of a Tax Rate Assignment shall be filed with the Tax Administration Section by
11 mail, ~~faesimile,~~ facsimile or email.
- 12 (1) The mailing address is Post Office Box 26504, Raleigh, ~~NC~~ North Carolina 27611-6504.
- 13 (2) The facsimile number is (919) 733-1255.
- 14 (3) The email address is des.tax.customerservice@nccommerce.com.
- 15 (4) Correspondence and protests or appeals submitted by email outside the SCUBI system shall not
16 include social security numbers or employer account numbers.
- 17 (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC
18 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number
19 of the rate assignment, the name and address of the employer, the employer's account number,
20 each reason for the protest or appeal, the name of the individual filing the protest or appeal, the
21 official position of an individual filing the protest or appeal on behalf of the party, and a telephone
22 ~~number.~~ number for the party or party's legal representative.
- 23 (p) Protests or ~~appeals~~ Appeals of Audit Results shall be filed with the Tax Administration Section by mail,
24 ~~faesimile,~~ facsimile or email.
- 25 (1) The mailing address is Post Office Box 26504, Raleigh, ~~NC~~ North Carolina 27611-6504.
- 26 (2) The facsimile number is (919) 733-1255.
- 27 (3) The email address is des.tax.customerservice@nccommerce.com.
- 28 (4) Correspondence and protests or appeals submitted by email outside the SCUBI system shall not
29 include social security numbers or employer account numbers.
- 30 (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC
31 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number
32 of the result being protested or appealed, the name of the employer, each reason for the protest or
33 appeal, the name of the individual filing the protest or appeal, the official position of an individual
34 filing the protest or appeal on behalf of the party, and a telephone ~~number.~~ number for the party or
35 party's legal representative.
- 36 (q) Protests or ~~appeals~~ Appeals of Tax Assessments shall be filed with the Tax Administration Section by mail,
37 ~~faesimile,~~ facsimile or email.

- 1 (1) The mailing address is Post Office Box 26504, Raleigh, NC North Carolina 27611-6504.
- 2 (2) The facsimile number is (919) 733-1255.
- 3 (3) The email address is des.tax.customerservice@nccommerce.com.
- 4 (4) Correspondence and protests or appeals submitted by email outside the SCUBI system shall not
- 5 include social security numbers or employer account numbers.
- 6 (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC
- 7 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number
- 8 of the assessment being protested or appealed, the name of the employer, each reason for the
- 9 protest or appeal, the name of the individual filing the protest or appeal, the official position of the
- 10 individual filing the protest or appeal on behalf of the party, and a telephone number. number for
- 11 the party or party's legal representative.

12 (r) Exceptions to a Tax Opinion shall be filed with the Board of Review by mail, faesimile, facsimile or email.

- 13 (1) The mailing address is Post Office Box 28263, Raleigh, North Carolina 27611-8263.
- 14 (2) The facsimile number is (919) 715-7193.
- 15 (3) The email address is BOR@nccommerce.com.
- 16 (4) Correspondence and exceptions submitted by email outside the SCUBI system shall not include
- 17 social security numbers or employer account numbers.
- 18 (5) Exceptions shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A
- 19 .0105 and shall contain the date of the exceptions, the docket or identification number of the tax
- 20 opinion, the claimant's identification number, the names of the claimant and employer, the name
- 21 of the individual filing the exceptions, each reason for the exceptions, the official position of an
- 22 individual filing the exceptions on behalf of the party, and a telephone number. number for the
- 23 party or party's legal representative.

24 (s) Requests for non-charging of benefits Non-Charging of Benefits to an employer's account, and protests or

25 appeals of benefit charges to an employer's account shall be filed with the Claims Unit in SCUBI, by mail, mail or

26 facsimile.

- 27 (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.
- 28 (2) The facsimile number is (919) 857-1296.
- 29 (3) Correspondence, requests, protests, or appeals submitted by email outside the SCUBI system shall
- 30 not include social security numbers or employer account numbers.
- 31 (4) Requests for non-charging and protests or appeals shall be filed by a party or a party's legal
- 32 representative as defined in 04 NCAC 24A .0105 and shall contain the date of the request, the
- 33 docket or employer's identification number, the name of the employer, each reason for the request,
- 34 the name and official position of the individual filing the request, protest, or appeal, on behalf of
- 35 the party, and a telephone number. number for the party or party's legal representative.

1 (t) Requests for ~~seasonal determinations and protests or appeals~~ Seasonal Determinations and Protests or Appeals of
2 a Denial of Seasonal Assignment shall be filed with the Tax Administration Section by mail, ~~facsimile,~~ facsimile or
3 email.

- 4 (1) The mailing address is Post Office Box 26504, Raleigh, NC North Carolina 27611-6504.
- 5 (2) The facsimile number is (919) 715-7197.
- 6 (3) The email address is des.tax.customerservice@nccommerce.com.
- 7 (4) Correspondence and protests or appeal submitted by email outside the SCUBI system shall not
8 include social security numbers or employer account numbers.
- 9 (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC
10 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number
11 of the denial being appealed, the name of the employer, each reason for the protest or appeal, the
12 name of the individual filing the protest or appeal, the official position of an individual filing the
13 protest or appeal on behalf of the party, and a telephone ~~number,~~ number for the party or party's
14 legal representative.

15 (u) Transmittal of interstate work search records and photo identification shall be filed with the Claims Unit by mail
16 or facsimile.

- 17 (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.
- 18 (2) The facsimile number is (919) 857-1296.

19 (v) Requests for oral arguments or to reschedule oral arguments shall be filed with the Board of Review in SCUBI,
20 by mail, ~~facsimile,~~ facsimile or email.

- 21 (1) The mailing address is Post Office Box 28263, Raleigh, North Carolina 27611-8263.
- 22 (2) The facsimile number is (919) 733-0690.
- 23 (3) The email address is des.ha.appeals@nccommerce.com.
- 24 (4) Correspondence and requests for oral arguments submitted by email outside the SCUBI system
25 shall not include social security numbers or employer account numbers.
- 26 (4) Requests for oral arguments shall be filed by a party or a party's legal representative as defined in
27 04 NCAC 24A .0105 and shall contain the date of the request, the docket or issue identification
28 number of the decision being appealed, the claimant's identification number, the names of the
29 claimant and employer, the name and official position of the individual filing the request on behalf
30 of the party, a telephone ~~number,~~ number for the party or party's legal representative and a
31 statement that a copy of the request was served on the opposing party, if one exists.

32 (w) Employers may file ~~requests for compromise of tax debts~~ Requests for Compromise of Tax Debts with DES's
33 Tax Administration Section by mail, ~~facsimile,~~ facsimile or email.

- 34 (1) The address is Post Office Box 26504, Raleigh, NC North Carolina 27611-6504.
- 35 (2) The facsimile number is (919) 733-1255.
- 36 (3) The email address is des.tax.customerservice@nccommerce.com.

1 (4) Correspondence submitted by email outside the SCUBI system shall not include social security
2 numbers or employer account numbers.

3 (5) The letter shall contain the date of the request, the name of the employer, the name and official
4 position of the individual filing the election on behalf of the employer, and a telephone ~~number.~~
5 number for the party or party's legal representative.

6 (x) Employers electing to pay reimbursements for benefits, rather than contributions, shall submit written notice of
7 their election to DES's Tax Administration Section by mail, ~~facsimile,~~ facsimile or email.

8 (1) The address is Post Office Box 26504, Raleigh, NC North Carolina 27611-6504.

9 (2) The facsimile number is (919) 733-1255.

10 (3) The email address is des.tax.customerservice@nccommerce.com.

11 (4) Correspondence submitted by email outside the SCUBI system shall not include social security
12 numbers or employer account numbers.

13 (5) The letter shall contain the date of the notice of election, the name and address of the employer,
14 the name and official position of the individual filing the election on behalf of the employer, and a
15 telephone ~~number.~~ number for the party or party's legal representative.

16 (y) Employers shall make payments to DES by credit card, money order, electronic check, business check with
17 funds drawn from a U.S. financial institution, cashier's check from a U.S. financial institution, automated clearing
18 house (ACH) credit, or ~~cash.~~ cash submitted in-person to DES's Tax Auditor.

19 (1) Payments made by money order, business ~~check,~~ check or cashier's check ~~or cash~~ shall be sent by
20 mail or delivery service to DES's Tax Administration Section, Post Office Box 26504, Raleigh,
21 NC North Carolina 27611-6504, or by delivery to an agent of DES designated to accept payments
22 in accordance with G.S. 96-10.

23 (2) Payments by electronic ~~transmission~~ transmission, as defined in 04 NCAC 24A .0105(25). shall be
24 made on DES's website.

25 (3) Payments by ACH credit shall be initiated by employers through their U.S. financial institution.

26 (z) Claimants shall make payments to DES by cashier's check from a U.S. financial institution, by personal check
27 with funds drawn from a U.S. financial institution, by money order, or by credit card.

28 (1) Payments by mail or delivery service shall be sent to the Benefit Payment Control (BPC) Unit,
29 Post Office Box 25903, Raleigh, NC North Carolina 27611-5903.

30 (2) Payments by credit card shall be made on DES's website, or by calling BPC at (919) 707-1338.

31 (aa) Payment of fees for documents, digital recordings, and transcripts shall be made by money order, cashier's
32 check from a U.S. financial institution, or by personal or business check with funds drawn from a U.S. financial
33 institution.

34 (1) An agency of state or federal government, a county, or a municipality may pay fees by bank draft.

35 (2) Payment shall be sent by mail to DES's Office of Finance & Budget, Post Office Box 25903, Raleigh,
36 NC North Carolina 27611-5903.

1 (bb) Protests or Appeals from a Result of Investigation shall be filed with the Legal Services Section Section,
2 ATTN: Chief Counsel, by mail or facsimile.

3 (1) The mailing address is Post Office Box 25903, Raleigh, NC North Carolina 27611-5903.

4 (2) The facsimile number is (919) 733-8745.

5 (3) Correspondence and protests or appeals submitted by email outside the SCUBI system shall not
6 include social security numbers or employer account numbers.

7 (4) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC
8 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number of the
9 determination or result being appealed, the claimant's identification number, the names of the claimant
10 and employer, each reason for the protest or appeal, the name of the individual filing the protest or
11 appeal, the official position of an individual filing the protest or appeal on behalf of the party, and a
12 telephone number. number for the party or party's representative.

13 (5) Questions regarding Results of Investigation shall be directed to the Legal Services Section by
14 telephone to (919) 707-1025, or facsimile to (919) 733-8745.

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16 *History Note: Authority G.S. 75-62; 96-4; 96-9.6; 96-9.8; 96-10; 96-10.1; 96-14.1; 96-15; 96-17; 96-18; 96-40;*
17 *20 C.F.R. 603.4; 20 CFR 603.8;*
18 *Eff. July 1, 2015;*
19 *Amended Eff. September 1, 2017;*
20 *Amended Eff. July 1, 2018;*
21 *Amended Eff. August 1, 2020.*

1 04 NCAC 24A .0501 is adopted as published in 34:19 NCR 1757 as follows:

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3 **04 NCAC 24A .0501 WRITTEN REQUEST REQUIRED**

4 (a) A party requesting a copy of file documents, a digital recording of a hearing, or a written transcript of a hearing
5 in a matter where an appeal is pending shall submit the request in writing.

6 (b) A party's written request for a copy of the file documents, digital recording of the hearing, or written transcript
7 of the hearing shall include:

8 (1) the name and address of the party making the request;

9 (2) the claimant's name, if applicable;

10 (3) the employer's name, if applicable;

11 (4) the docket or issue identification number of the case;

12 (5) the date **of** or approximate date that the record was made;

13 (6) the person or office that made the record; and

14 (7) the name and address to which the record shall be sent.

15 (c) When a party has requested a written transcript, any other party with appeal rights to the proceeding may request
16 a copy of the transcript. The request shall meet the requirements of Paragraphs (a) and (b) of this Rule.

17 (d) The request may accompany or be included in an appeal letter. Requests may also be submitted to the Legal
18 Services Section, ATTN: Request for Hearing Record by mail to Post Office Box 25903, Raleigh, North Carolina,
19 27611-5903, or by facsimile to (919) 733-8745.

20 (e) Requests for file documents, digital recordings, or hearing transcripts from any individual or entity who is not a
21 party with appeal rights in the proceeding shall be evaluated pursuant to Section .0200 of this Subchapter.

22 (f) Requests for file documents, digital recordings, or hearing transcripts in a matter where appeal rights have
23 expired and the decision became final shall be made in accordance with Section .0200 of this Subchapter.

24

25 *History Note: Authority G.S. 96-4; 96-15; 20 CFR 603.5;*

26 *Amended Eff. August 1, 2020.*

1 04 NCAC 24A .0502 is adopted with changes as published in 34:19 NCR 1757 as follows:

2

3 **04 NCAC 24A .0502 INDIGENCY**

4 (a) A party who is unable to provide payment assurance with a written transcript request pursuant to 04 NCAC 24A
5 .0501 may proceed in forma pauperis. The party may obtain a transcript if the request is accompanied by a written
6 affidavit stating that he or she is unable to advance the required costs, and proof pursuant to Paragraph (b) of this
7 Rule.

8 (b) The Chief Counsel or designee shall authorize release of the transcript to an indigent party if the person submits
9 the required affidavit and meets one or more of the following criteria:

- 10 (1) receives electronic food and nutrition benefits;
11 (2) receives Work First Family Assistance;
12 (3) receives Supplemental Security Income (SSI);
13 (4) is represented by a legal services organization that has as its primary purpose the
14 furnishing of legal services to indigent persons;
15 (5) is represented by private counsel working on behalf of or under the auspices of a legal
16 services organization in accordance with Subparagraph (4) of this Paragraph; or
17 (6) is represented by private counsel under a written agreement to provide pro bono legal
18 services.

19

20 *History Note: Authority G.S. 1-110; 96-4; 96-15;*
21 *Amended Eff. August 1, 2020.*

1 04 NCAC 24A .0503 is adopted with changes as published in 34:19 NCR 1757 as follows:

2

3 **04 NCAC 24A .0503 INVOICE AND FEES**

4 (a) A party who requests a copy of the file documents or a digital recording in a pending appeal or contested case
5 under this Section shall be provided with the file documents and digital recording free of charge.

6 (b) A request for a written transcript of the hearing shall include payment assurance by stating that the requesting
7 party will pay the fee for the transcript ~~as provided in 04 NCAC 24A .0501.~~ in accordance with 04 NCAC 24A
8 .0104(z) or 04 NCAC 24A .0104(aa). Payment is due upon receipt, but no more than 15 days after the date that the
9 transcript was mailed or transmitted to the party.

10 (c) A party who requests a written transcript of a hearing but does not provide payment assurance in accordance with
11 ~~04 NCAC 24A .0501~~ 04 NCAC 24A .0104(z) or 04 NCAC 24A .0104(aa) shall receive a digital recording of the
12 hearing free of charge.

13 (d) A party who requests a written transcript of a hearing with payment assurance as set forth in ~~04 NCAC 24A~~
14 ~~.0501~~ 04 NCAC 24A .0104(z) or 04 NCAC 24A .0104(aa) shall receive a written transcript. An invoice for the fees
15 charged by DES shall accompany the transcript and shall not exceed the lesser of sixty-five cents per page or sixty-
16 five dollars (\$65.00) per transcript pursuant to G.S. 96-15(f).

17 (e) Payment for transcripts under this Section shall include the invoice number and be made in accordance with ~~04~~
18 NCAC 24A .0104(z) or 04 NCAC 24A .0104(aa).

19

20 *History Note: Authority G.S. 96-4; 96-15; 20 CFR 603.8;*

21 *Amended Eff. August 1, 2020.*

1 04 NCAC 24A .0504 is adopted with changes as published in 34:19 NCR 1757 as follows:

2

3 **04 NCAC 24A .0504 DISCLOSURE OF RECORDS RELATED TO PENDING APPEAL OR**
4 **CONTESTED CASE**

5 (a) The Chief Counsel or designee shall transmit a copy of the requested record to the requesting party by mail,
6 unless the party requests or authorizes delivery by electronic transmission or delivery service in accordance with 04
7 NCAC 24A .0103.

8 (b) A party who files an appeal to the superior court from a decision of the Board of Review regarding the rights,
9 liabilities, and status of an employer and complies with the requirements of G.S. 96-4 shall receive a copy of the
10 transcript, papers, evidence, and assignment of errors transcript of all testimony, records, evidence, and assignment
11 of errors free of charge when it is transmitted to the court in accordance with G.S. 96-4(q).

12 (c) A party who files a petition for judicial review and complies with the requirements of G.S. 96-15 shall receive a
13 copy of the transcript and entire record under review free of charge when it is transmitted to the court in accordance
14 with G.S. 96-15(h).

15

16 *History Note: Authority G.S. 96-4; 96-15; 20 CFR 603.5;*

17 *Amended Eff. August 1, 2020.*

1 04 NCAC 24A .0601 (formerly 04 NCAC 24D .1401) is adopted with changes as published in 34:19 NCR 1760 as
2 follows:

3

4

SECTION ~~1400~~ RECORDS .0600 - FORMS

5

04 NCAC 24D .1401 04 NCAC 24A .0601 OFFICIAL FORMS

6 (a) Unless otherwise provided, all employer forms referenced under the rules of this Chapter are available at
7 des.nc.gov, or by contacting the Employer Call Center (ECC) as follows:

8

(1) mailing address is Post Office Box 26504, Raleigh, North Carolina 27611;

9

(2) phone number is (919) 707-1150;

10

(3) facsimile number is (919) 715-0780; or

11

(4) email address is des.tax.customerservice@nccommerce.com.

12 (b) Unless otherwise provided, all claimant forms referenced under the rules of this Chapter are available at
13 des.nc.gov, or by contacting the Customer Call Center (CCC) as follows:

14

(1) mailing address is P.O. Box 25903, Raleigh, **NC North Carolina** 27611-5903;

15

(2) phone number is (888) 737-0259;

16

(3) facsimile number is (919) 250-4315; or

17

(4) email address is des.ui.customerservice@nccommerce.com.

18

19 *History Note:* Authority G.S. 96-4; **96-16**;

20 *Eff. July 1, 2015;*

21 *Amended Eff. August 1, 2020.*

1 04 NCAC 24B .0601 is adopted with changes as published in 34:19 NCR 1758 as follows:

2
3 **04 NCAC 24B .0601 NOTICE REQUIREMENT FOR OVERPAYMENT**

4 (a) A determination by DES finding an overpayment of benefits to a claimant shall contain:

- 5 (1) the date the determination was mailed or sent to the claimant by electronic transmission;
- 6 (2) reasons for the overpayment;
- 7 (3) the statutory authority under G.S. 96-18(g)(3) for seeking repayment of the overpayment;
- 8 (4) notice that the claimant may protest the overpayment determination and instructions on how to
- 9 protest the overpayment determination as provided in 04 NCAC 24A .0104(c) **or (d)**; and
- 10 (5) notice that the claimant may file a request for waiver of the overpayment in the same manner as
- 11 ~~prescribed under Subparagraph (4) of this Rule.~~ provided in 04 NCAC 24A .0104(g).

12 (b) A determination notifying a claimant of an overpayment of benefits caused by the reversal of a previous
13 decision that found the claimant eligible or not disqualified to receive benefits shall contain the same information
14 contained in Subparagraphs (a)(1) through (3) of this Rule, and shall:

- 15 (1) have no protest rights;
- 16 (2) notify the claimant that the overpayment may only be protested by appealing the underlying
- 17 decision that ruled the claimant ineligible or disqualified for benefits; and
- 18 (3) notify the claimant that DES shall not consider a request to waive repayment of an overpayment
- 19 while an appeal of the underlying decision that resulted in the overpayment is pending, or until the
- 20 underlying decision that resulted in the overpayment is final.

21
22 *History Note: Authority G.S. 96-4; 96-15; 96-18;*
23 *Eff. July 1, 2015;*
24 *Amended Eff. October 1, 2017;*
25 *Amended Eff. August 1, 2020.*

1 04 NCAC 24C .0301 is adopted with changes as published in 34:19 NCR 1758 as follows:

2

3 **04 NCAC 24C .0301 ADMINISTRATIVE PROCEEDINGS**

4 (a) An individual who is a party to a proceeding may represent himself or herself before an Appeals Referee.

5 (b) A partnership ~~or association~~ may be represented by an employee or any of its members. ~~the partners.~~

6 (c) A corporation may be represented by an ~~officer.~~ officer, employee, or agent as defined in G.S. 32C-1-102.

7 (d) An association may be represented by an employee or any of its members.

8 (e) A limited liability company may be represented by an employee, agent, or any of its members.

9 ~~(d)~~ ~~(e)~~ (f) Any party may be represented by a legal representative as defined in 04 NCAC 24A .0105.

10

11 *History Note: Authority G.S. 84; 96-4; 96-15; 96-17;*

12 *Eff. July 1, 2015;*

13 *Amended Eff. August 1, 2020.*

1 04 NCAC 24D .0601 is amended with changes as published in 34:19 NCR 1758 as follows:

2

3 **04 NCAC 24D .0601 GENERAL FORMAT OF REPORTS AND FORMS AND METHODS OF**
4 **SUBMISSION**

5 (a) The following shall file the ~~portion of the required~~ Employer's Quarterly Tax and Wage Report (NCUI 101) ~~that~~
6 ~~contains the name, social security number, and gross wages of each employee on magnetic or electronic media~~ using
7 a compact disk, disks, online remote tax filing, or upload of data file electronic transmission via the internet ~~format:~~
8 at des.nc.gov, or paper returns.

9 (1) employers with ~~25~~ 10 or more employees in any one calendar quarter; and

10 (2) other entities, including agents reporting on behalf of employers, who file reports for a client
11 employer with a total of ~~25~~ 10 or more employees in any one calendar quarter.

12 (b) ~~Quarterly~~ The Employer's Quarterly Tax and Wage Reports (~~Form NCUI 101~~) shall contain the:

13 (1) quarter for which the wages are being reported;

14 (2) employer's account number;

15 (3) tax rate assigned by DES;

16 ~~(2)~~(4) date that the NCUI 101 was due to DES;

17 ~~(3)~~(5) total amount of taxable wages paid to employees in accordance with G.S. 96-9.3;

18 ~~(4)~~(6) total amount of wages that exceed the taxable wages;

19 ~~(5)~~(7) total amount of tax due for the quarter;

20 ~~(6)~~(8) total amount of interest due for the quarter;

21 ~~(7)~~(9) amount of late filing penalty in accordance with G.S. 96-10, if applicable;

22 ~~(8)~~(10) amount of late payment penalty in accordance with G.S. 96-10, if applicable;

23 ~~(9)~~(11) name, social security number, and gross wages of each employee;

24 ~~(10)~~(12) name, title, telephone number, and signature of the individual submitting the NCUI 101 on behalf
25 of the employer; and

26 ~~(11)~~(13) date that form is submitted to DES.

27 ~~the individual employees' wages section and wage summary section.~~

28 (c) Employers, including agents, who file an Employer's Quarterly Tax and Wage Report for a client employer with
29 less than ~~25~~ 10 total employees in any one calendar quarter ~~may~~ shall use compact disks, electronic transmissions
30 via DES's website, or magnetic or electronic media reporting. ~~compact disks, DES's website, Employers with less~~
31 ~~than 25 employees may also file paper returns.~~

32 (d) ~~A magnetic or electronic media wage report from agents~~ Agents reporting on behalf of employers with less than
33 10 employees may submit compact disks, electronic transmissions via DES's website, or paper returns that contain
34 information from multiple employers.

35

36 *History Note: Authority G.S. 96-4; 96-9.15;*

37 *Eff. July 1, 2015;*

1 04 NCAC 24D .0702 is amended with changes as published in 34:19 NCR 1759 as follows:

2
3 **04 NCAC 24D .0702 REQUIREMENTS FOR TRANSFER OF EXPERIENCE**

4 (a) A successor employer shall ~~submit~~ use the following information ~~to DES~~ when requesting a partial transfer of
5 experience rating:

6 (1) the total three-year taxable payroll ending June 30th prior to the last computation date for the
7 transferring employer; and

8 (2) the total three-year taxable payroll ending June 30th prior to the last computation date for the
9 transferring employer, relating to the severable portion acquired.

10 ~~Notwithstanding~~ Notwithstanding Paragraph (a) of this Rule, an alternate three-year payroll may be used when
11 the severed or retained unit was not operated by the transferring employer during the three-year period ending June
12 30th prior to the last computation date.

13 (c) A successor employer that acquires the experience rating account, either total or partial, shall be liable for
14 accrued benefits and acquire related rights based on the transferring employer's employment prior to the acquisition.
15 Benefit charges to the transferring or successor employer shall be made in accordance with the percentage used to
16 transfer the experience rating account, based on wages paid prior to the transfer.

17 (d) The requirements of this Section shall apply to transfers mandated by law, and those requiring DES's approval
18 pursuant to G.S. 96-11.7.

19 ~~DES shall issue a written determination of whether there was a partial or total transfer of an experience rating~~
20 account when a request for a transfer of experience rating account is made by a successor employer.

21 ~~A successor employer's completion and submission of an Application for Partial Transfer of Experience Rating~~
22 Account (Form NCUI 603) for a transfer pursuant to G.S. 96-11.7(b) within two years of the date that part of the
23 organization, trade, or business was transferred, with the information described in Paragraph (a) of this Rule, and by
24 any means set forth in 04 NCAC 24A .0104(o) shall satisfy the requirements of this Rule.

25 ~~(g) The successor employer's completion and submission of Form NCUI 603 for a transfer pursuant to G.S. 96-~~
26 11.7(c) within 30 days of the mailing date of the written determination that part of the organization, trade, or
27 business was transferred, with the information described in Paragraph (a) of this Rule, and by any means set forth in
28 accordance with Rule 04 NCAC 24A .0104(o) shall satisfy the requirements of this Rule.

29 (h) Form NCUI 603 shall contain:

30 (1) the date that part of the organization, trade, or business was transferred;

31 (2) the percent of the payroll transferred to the successor;

32 (3) the percent of the payroll retained by the predecessor;

33 (4) whether the successor employer is related to the predecessor employer;

34 (5) the predecessor employer's name and account number, or federal ID number;

35 ~~(5)~~(6) the name, title, and signature of individual signing the form on behalf of the predecessor
36 employer;

37 ~~(6)~~(7) the date that individual signed the form on behalf of the predecessor employer;

- 1 ~~(7)~~(8) the successor employer's name and account number;
2 ~~(8)~~(9) the name, title, and signature of individual signing the form on behalf of the successor employer;
3 and
4 ~~(9)~~(10) the date that individual signed the form on behalf of the successor employer.

5 (i) A successor employer that disagrees with a determination that there was a partial or total transfer of an
6 experience rating account, or with the tax rate set forth in the determination, may file a written protest of the
7 determination and request a hearing.

8 (1) The protest shall be filed with DES's Tax Administration Section within 30 days from the date
9 that the determination is mailed pursuant to 04 NCAC 24A .0104(o), as for protests of a Tax Rate
10 Assignment.

11 (2) Hearings requested pursuant to this Section shall be conducted as set forth in 04 NCAC 24F .0303.

12

13 *History Note:* *Authority G.S. 96-4; 96-10; 96-11.7;*
14 *Eff. July 1, 2015;*
15 *Amended Eff. August 1, 2020.*

1 04 NCAC 24D .0703 is adopted with changes as published in 34:19 NCR 1759 as follows:

2

3 **04 NCAC 24D .0703 LATE NOTICE OF TRANSFER**

4 (a) The following definitions shall apply in this Rule:

5 (1) A related transfer ~~means~~ is an acquisition by related party as defined in ~~G.S. 11.7(e)~~ G.S. 96-
6 11.7(c).

7 (2) An "unrelated transfer" ~~means transfers other than those defined in G.S. 11.7(e);~~ is any business
8 transfer recognized in G.S. 96-11.7 except that of G.S. 96-11.7(c).

9 (b) A successor employer shall notify DES of an unrelated transfer within two years of the date that part of the
10 organization, trade, or business was transferred in accordance with G.S. 96-11.7(b) and 04 NCAC 24D .0702. If a
11 successor employer does not notify DES within two years of the date that part of the organization, trade, or business
12 was transferred, and later requests a redetermination of its tax rate, DES shall not approve the transfer, and shall
13 notify the employer in writing.

14 (c) A successor employer shall notify DES of a related transfer within 10 days of the date that part of the
15 organization, trade, or business was transferred in accordance with G.S. 96-11.7(c) and pursuant to 04 NCAC 24D
16 .0702. If a successor employer does not notify DES of a related transfer within 10 days of the date that part of the
17 organization, trade, or business was transferred, and later requests a redetermination of its tax rate, DES shall
18 recalculate the tax rate back to the date of acquisition, or January 1 of the year in which it received notice of the
19 transfer, whichever is later.

20

21 *History Note: Authority G.S. 96-4; ~~96-10~~; 96-11.7;*

22 *Amended Eff. August 1, 2020.*

1 04 NCAC 24D .0901 is adopted with changes as published in 34:19 NCR 1760 as follows:

2

3 **04 NCAC 24D .0901 SPECIAL TAX INVESTIGATIONS**

4 (a) When it is discovered by a representative of DES that a claimant is alleging that he or she was an employee and
5 the employer is alleging that the claimant was not an employee, the matter shall be referred to DES's Assistant
6 Secretary in writing.

7 (b) The Assistant Secretary, on behalf of DES, shall refer the matter to the Tax Administration Section for an
8 investigation. Upon receipt of the findings of the investigation, the Assistant Secretary shall issue a Result of
9 Investigation by the Tax Administration Section. The Result of Investigation shall be in writing and mailed to each
10 party to the controversy pursuant to 04 NCAC 24A .0103.

11 (c) The Result of Investigation shall provide notice of each party's rights for filing an appeal to obtain a hearing
12 before the Board of Review, and the 10-day time period from the date of mailing within which an appeal shall be
13 filed pursuant to ~~04 NCAC 24A .0104(n)~~, 04 NCAC 24A .0104(bb) and G.S. 96-15(c).

14 (d) Appeal hearings pursuant to this Section shall be upon order of the Board of Review and conducted pursuant to
15 04 NCAC 24F .0303.

16

17 *History Note: Authority G.S. 96-4; ~~96-9.2~~;*

18 *Eff. July 1, 2015;*

19 *Amended Eff. July 1, 2018;*

20 *Amended Eff. August 1, 2020.*