

REQUEST FOR TECHNICAL CHANGE

AGENCY: NC Department of Commerce, Division of Employment Security

RULE CITATION: 04 NCAC 24A .0104

**DEADLINE FOR RECEIPT: JULY 10, 2020**

***PLEASE NOTE: This request may extend to several pages. Please be sure you have reached the end of the document.***

The Rules Review Commission staff has completed its review of this Rule prior to the Commission's next meeting. The Commission has not yet reviewed this Rule and therefore there has not been a determination as to whether the Rule will be approved. You may call our office to inquire concerning the staff recommendation.

In reviewing this Rule, the staff recommends the following technical changes be made:

*In (a), remove “,” after “DES’s website”.*

*In (b), remove “,” after “SCUBI”.*

*(b)(5), end of last sentence—telephone number for whom? The party? The party’s representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.*

*In (c), remove “,” after the words SCUBI and mail.*

*(c)(4), end of last sentence—telephone number for whom? The party? The party’s representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.*

*In (d), remove “,” after the words SCUBI and mail.*

*(d)(4), end of last sentence—telephone number for whom? The party? The party’s representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.*

*In (e), remove “,” after SCUBI.*

*(e)(5), end of last sentence—telephone number for whom? The party? The party’s representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.*

*In (f), remove “,” after the words SCUBI and mail.*

*(f)(4), end of last sentence—telephone number for whom? The party? The party’s representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.*

*In (g), remove “,” after the words SCUBI and mail.*

*(g)(4), end of last sentence—telephone number for whom? The party? The party’s representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.*

Karlene S. Turrentine  
Commission Counsel  
Date submitted to agency: 6.25.20

*In (h), for consistency, please capitalize appeals in “Claimant Appeals” and remove “,” after the words SCUBI and mail.*

*In (h)(4), end of last sentence—telephone number for whom? The party? The party’s representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.*

*In (i), for consistency, please capitalize appeals in “Employer Appeals”.*

*(i)(1), for consistency, please spell out North Carolina.*

*(i)(4), end of last sentence—telephone number for whom? The party? The party’s representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.*

*In (j), remove “,” after the words SCUBI and mail.*

*(j)(4), end of last sentence—telephone number for whom? The party? The party’s representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.*

*In (k)(4), end of last sentence—telephone number for whom? The party? The party’s representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.*

*In (l), remove “,” after SCUBI.*

*(l)(5), end of last sentence—telephone number for whom? The party? The party’s representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.*

*In (m), for consistency, please capitalize appeals, adequacy, and determination so that it reads: “Protests or Appeals of Adequacy Determinations”. Also, remove “,” after the words SCUBI and mail.*

*(m)(1), remove the “.” after North Carolina*

*(m)(4), end of last sentence—telephone number for whom? The party? The party’s representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.*

*In (n), for consistency, please capitalize appeals, so that it reads “Protests or Appeals of...”*

*(n)(1), for consistency, please spell out North Carolina.*

*(n)(5), end of last sentence—telephone number for whom? The party? The party’s representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.*

*In (o), for consistency, please capitalize appeals, so that it reads “Protests or Appeals of...”*

*(o)(1), for consistency, please spell out North Carolina.*

*(o)(5), end of last sentence—telephone number for whom? The party? The party’s representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.*

*In (p), for consistency, please capitalize appeals, so that it reads “Protests or Appeals of...”*

*(p)(1), for consistency, please spell out North Carolina.*

Karlene S. Turrentine  
Commission Counsel  
Date submitted to agency: 6.25.20

(p)(5), end of last sentence—telephone number for whom? The party? The party's representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.

In (q), for consistency, please capitalize appeals, so that it reads "Protests or Appeals of..."

(q)(1), for consistency, please spell out North Carolina.

(q)(5), end of last sentence—telephone number for whom? The party? The party's representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.

In (r)(5), end of last sentence—telephone number for whom? The party? The party's representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.

In (s), for consistency, please capitalize Non-Charging of Benefits

(s)(4), end of last sentence—telephone number for whom? The party? The party's representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.

In (t), for consistency, please capitalize Seasonal Determinations and Protests or Appeals of

(t)(1), for consistency, please spell out North Carolina.

(t)(5), end of last sentence—telephone number for whom? The party? The party's representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.

In (v), remove ",," after SCUBI.

(v)(4), end of last sentence—telephone number for whom? The party? The party's representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.

In (w), for consistency, please capitalize Requests for Compromise of Tax Depts

(w)(1), for consistency, please spell out North Carolina.

(w)(5), end of last sentence—telephone number for whom? The party? The party's representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.

In (x)(1), for consistency, please spell out North Carolina.

(x)(5), end of last sentence—telephone number for whom? The party? The party's representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.

In (y), does the Department actually accept cash payments?

(y)(1), do you accept cash in the mail? If not, you may want to spell out how cash may be paid with an additional sentence.

For consistency, please spell out North Carolina.

Also, I do not read GS 96-10 to designate a DES agent to accept payments. Is there another statute that does that?

*(y)(2), what does electronic transmission” mean? Is that by electronic check or credit card? If so, clarify. Section (y) states you accept payments by “credit card [and]...electronic check”. It will be clearer if consistent.*

*In (z)(1), for consistency, spell out North Carolina.*

*In (aa)(1), should “bank” be inserted before “draft” at the end of the sentence?*

*(aa)(2), for consistency, spell out North Carolina.*

*In (bb), for consistency, please capitalize appeals, so that it reads “Protests or Appeals from...”  
Also, for consistency, please add “,” after “Legal Services Section”*

*(bb)(1), for consistency, please spell out North Carolina.*

*(bb)(4), end of last sentence—telephone number for whom? The party? The party’s representative? The person to whom DES should be responding? Please add language to the end of the sentence to clarify.*

*In your History: Why are GS 96-40 and 20 CFR 603.8 listed as authority?*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Karlene S. Turrentine  
Commission Counsel  
Date submitted to agency: 6.25.20

1 04 NCAC 24A .0104 is amended 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, or by telephone.

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

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

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

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

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

13 (3) The email address is des.public.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.

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

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

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

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

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

32 (5) Any questions regarding the contents of a Non-Fraud Overpayment Determination shall be  
33 directed to the Benefits Integrity Unit by telephone to (919) 707-1338, facsimile at (919) 857-  
34 1296, or email at des.ui.bpc@nccommerce.com.

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

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

- 1 (2) The facsimile number is (919) 857-1296.
- 2 (3) Correspondence submitted by email outside the SCUBI system shall not include social security  
3 numbers or employer account numbers.
- 4 (4) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A  
5 .0105 and shall contain the date of the appeal, the docket or identification number of the  
6 determination being appealed, the claimant's identification number, the names of the claimant and  
7 employer, each reason for the appeal, the name of the individual filing the appeal, the official  
8 position of an individual filing the appeal on behalf of the party, and a telephone number.
- 9 (5) Any questions regarding the contents of a Fraud Overpayment Determination shall be directed to  
10 the Benefits Integrity Unit by telephone to (919) 707-1338, facsimile at (919) 857-1296, or email  
11 at [des.ui.bpc@nccommerce.com](mailto:des.ui.bpc@nccommerce.com).

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

- 14 (1) The mailing address is Post Office Box 26504, Raleigh, North Carolina 27611-6504.
- 15 (2) The facsimile number is (919) 733-1255.
- 16 (3) The email address is [des.tax.customerservice@nccommerce.com](mailto:des.tax.customerservice@nccommerce.com).
- 17 (4) Correspondence and appeals submitted by email outside the SCUBI system shall not include  
18 social security numbers or employer account numbers.
- 19 (5) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A  
20 .0105 and shall contain the date of the appeal, the docket or identification number of the  
21 determination being appealed, the claimant's identification number, the names of the claimant and  
22 employer, each reason for the appeal, the name of the individual filing the appeal, the official  
23 position of an individual filing the appeal on behalf of the party, and a telephone number.
- 24 (6) Any questions regarding the contents of a determination denying a protest to a Wage Transcript  
25 and Monetary Determination shall be directed to the Wage Records Unit of the Tax  
26 Administration Section by telephone to (919) 707-1191, facsimile at (919) 733-1255, or email at  
27 [des.tax.customerservice@nccommerce.com](mailto:des.tax.customerservice@nccommerce.com).

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

- 30 (1) The mailing address is Post Office Box 26504, Raleigh, North Carolina 27611-6504.
- 31 (2) The facsimile number is (919) 733-1255.
- 32 (3) Correspondence submitted by email outside the SCUBI system shall not include social security  
33 numbers or employer account numbers.
- 34 (4) Protests shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A  
35 .0105 and shall contain the date of the protest, the docket or identification number of the  
36 determination being protested, the claimant's identification number, the names of the claimant and

1 employer, each reason for the protest, the name of the individual filing the protest, the official  
2 position of an individual filing the protest on behalf of the party, and a telephone number.

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

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

- 8 (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.  
9 (2) The facsimile number is (919) 857-1296.  
10 (3) Correspondence submitted by email outside the SCUBI system shall not include social security  
11 numbers or employer account numbers.  
12 (4) Petitions shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A  
13 .0105 and shall contain the date of the petition, docket or identification number of the  
14 overpayment determination, the claimant's identification number, the name of the claimant, each  
15 reason for the request to waive repayment of the overpayment, the name of the individual filing  
16 the petition, the official position of an individual filing the petition on behalf of the party, and a  
17 telephone number.

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

- 20 (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.  
21 (2) The facsimile number is (919) 857-1296.  
22 (3) Correspondence regarding a claimant's NCDOR Offset Letter submitted by email outside the  
23 SCUBI system shall not include social security numbers or employer account numbers.  
24 (4) Appeals 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 appeal, the docket or identification number of the offset  
26 letter being appealed, the claimant's identification number, the name of the claimant, each reason  
27 for the appeal, the name of the individual filing the appeal, the official position of an individual  
28 filing the appeal on behalf of the party, and a telephone number.  
29 (5) Any questions regarding the contents of a claimant's NCDOR Offset Letter shall be directed to the  
30 Benefits Integrity Unit by telephone to (919) 707-1338, facsimile at (919) 857-1296, or email at  
31 [des.ui.bpc@nccommerce.com](mailto:des.ui.bpc@nccommerce.com).

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

- 34 (1) The mailing address is Post Office Box 26504, Raleigh, NC 27611-6504.  
35 (2) The facsimile number is (919) 733-1255.  
36 (3) Correspondence regarding an employer's NCDOR Offset Letter submitted by email outside the  
37 SCUBI system shall not include social security numbers or employer account numbers.

1 (4) Appeals 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 appeal, the docket or identification number of the offset  
3 letter, the name of the employer, each reason for the appeal, the name of the individual filing the  
4 appeal, the official position of an individual filing the appeal on behalf of the party, and a  
5 telephone number.

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

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

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

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

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

15 (4) Requests shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A  
16 .0105 and shall contain the date of the request, the docket or identification number of the TOP  
17 notice, the claimant's identification number, the name of the claimant, each reason for the request,  
18 the name of the individual filing the request, the official position of an individual filing the request  
19 on behalf of the party, and a telephone number.

20 (5) Claimant questions regarding TOP shall be directed to a Recovery Specialist by telephone to (919)  
21 707-1338, or email at [des.ui.bpc@nccommerce.com](mailto:des.ui.bpc@nccommerce.com).

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

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

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

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

28 (4) Requests shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A  
29 .0105 and shall contain the date of the request, the docket or identification number of the TOP  
30 notice, the name of the employer, each reason for the request, the name of the individual filing the  
31 request, the official position of an individual filing the request on behalf of the party, and a  
32 telephone number.

33 (5) Employer questions regarding TOP shall be directed to the Tax Administration Section by  
34 telephone to (919) 707-1150, facsimile at (919) 733-1255, or email at  
35 [des.tax.customerservice@nccommerce.com](mailto:des.tax.customerservice@nccommerce.com).

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



- 1 (1) The mailing address is Post Office Box 28263, Raleigh, North Carolina 27611-8263.
- 2 (2) The facsimile number is (919) 733-0690.
- 3 (3) The email address is des.ha.appeals@nccommerce.com.
- 4 (4) Correspondence and appeals submitted by email outside the SCUBI system shall not include
- 5 social security numbers or employer account numbers.
- 6 (5) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A
- 7 .0105 and shall contain the date of the appeal, the docket or issue identification number of the
- 8 determination being appealed, the claimant's identification number, the names of the claimant and
- 9 employer, each reason for the appeal, the name of the individual filing the appeal, the official
- 10 position of an individual filing the appeal on behalf of the party, and a telephone number.

11 (m) Protests or appeals of adequacy determinations shall be filed with the Claims Unit in SCUBI, by mail, or  
12 facsimile.

- 13 (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina. 27611-7967.
- 14 (2) The facsimile number is (919) 857-1296.
- 15 (3) Correspondence submitted by email outside the SCUBI system shall not include social security
- 16 numbers or employer account numbers.
- 17 (4) 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 determination being protested or appealed, the name of the employer, each reason for the
- 20 protest or appeal, the name of the party filing the protest or appeal, the official position of an
- 21 individual filing the protest or appeal on behalf of the party, and a telephone number.

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

- 24 (1) The mailing address is Post Office Box 26504, Raleigh, NC 27611-6504.
- 25 (2) The facsimile number is (919) 715-7197.
- 26 (3) The email address is des.tax.customerservice@nccommerce.com.
- 27 (4) Correspondence and protests or appeals submitted by email outside the SCUBI system shall not
- 28 include social security numbers or employer account numbers.
- 29 (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC
- 30 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number
- 31 of the determination being appealed, the claimant's identification number, the names of the
- 32 claimant and employer, each reason for the protest or appeal, the name of the individual filing the
- 33 protest or appeal, the official position of an individual filing the protest or appeal on behalf of the
- 34 party, and a telephone number.

35 (o) Protests or appeals of a Tax Rate Assignment shall be filed with the Tax Administration Section by mail,  
36 facsimile, or email.

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

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

11 (p) Protests or appeals of Audit Results shall be filed with the Tax Administration Section by mail, facsimile, or  
12 email.

- 13 (1) The mailing address is Post Office Box 26504, Raleigh, NC 27611-6504.
- 14 (2) The facsimile number is (919) 733-1255.
- 15 (3) The email address is des.tax.customerservice@nccommerce.com.
- 16 (4) Correspondence and protests or appeals submitted by email outside the SCUBI system shall not
- 17 include social security numbers or employer account numbers.
- 18 (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC
- 19 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number
- 20 of the result being protested or appealed, the name of the employer, each reason for the protest or
- 21 appeal, the name of the individual filing the protest or appeal, the official position of an individual
- 22 filing the protest or appeal on behalf of the party, and a telephone number.

23 (q) Protests or appeals of Tax Assessments shall be filed with the Tax Administration Section by mail, facsimile, or  
24 email.

- 25 (1) The mailing address is Post Office Box 26504, Raleigh, NC 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 assessment being protested or appealed, the name of the employer, each reason for the
- 33 protest or appeal, the name of the individual filing the protest or appeal, the official position of the
- 34 individual filing the protest or appeal on behalf of the party, and a telephone number.

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

- 36 (1) The mailing address is Post Office Box 28263, Raleigh, North Carolina 27611-8263.
- 37 (2) The facsimile number is (919) 715-7193.

- 1 (3) The email address is BOR@nccommerce.com.
- 2 (4) Correspondence and exceptions submitted by email outside the SCUBI system shall not include  
3 social security numbers or employer account numbers.
- 4 (5) Exceptions shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A  
5 .0105 and shall contain the date of the exceptions, the docket or identification number of the tax  
6 opinion, the claimant's identification number, the names of the claimant and employer, the name  
7 of the individual filing the exceptions, each reason for the exceptions, the official position of an  
8 individual filing the exceptions on behalf of the party, and a telephone number.
- 9 (s) Requests for non-charging of benefits to an employer's account, and protests or appeals of benefit charges to an  
10 employer's account shall be filed with the Claims Unit in SCUBI, by mail, or facsimile.
- 11 (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.
- 12 (2) The facsimile number is (919) 857-1296.
- 13 (3) Correspondence, requests, protests, or appeals submitted by email outside the SCUBI system shall  
14 not include social security numbers or employer account numbers.
- 15 (4) Requests for non-charging and protests or appeals shall be filed by a party or a party's legal  
16 representative as defined in 04 NCAC 24A .0105 and shall contain the date of the request, the  
17 docket or employer's identification number, the name of the employer, each reason for the request,  
18 the name and official position of the individual filing the request, protest, or appeal, on behalf of  
19 the party, and a telephone number.
- 20 (t) Requests for seasonal determinations and protests or appeals of a Denial of Seasonal Assignment shall be filed  
21 with the Tax Administration Section by mail, facsimile, or email.
- 22 (1) The mailing address is Post Office Box 26504, Raleigh, NC 27611-6504.
- 23 (2) The facsimile number is (919) 715-7197.
- 24 (3) The email address is des.tax.customerservice@nccommerce.com.
- 25 (4) Correspondence and protests or appeal submitted by email outside the SCUBI system shall not  
26 include social security numbers or employer account numbers.
- 27 (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC  
28 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number  
29 of the denial being appealed, the name of the employer, each reason for the protest or appeal, the  
30 name of the individual filing the protest or appeal, the official position of an individual filing the  
31 protest or appeal on behalf of the party, and a telephone number.
- 32 (u) Transmittal of interstate work search records and photo identification shall be filed with the Claims Unit by mail  
33 or facsimile.
- 34 (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.
- 35 (2) The facsimile number is (919) 857-1296.
- 36 (v) Requests for oral arguments or to reschedule oral arguments shall be filed with the Board of Review in SCUBI,  
37 by mail, facsimile, or email.

- 1 (1) The mailing address is Post Office Box 28263, Raleigh, North Carolina 27611-8263.
- 2 (2) The facsimile number is (919) 733-0690.
- 3 (3) The email address is des.ha.appeals@nccommerce.com.
- 4 (4) Correspondence and requests for oral arguments submitted by email outside the SCUBI system
- 5 shall not include social security numbers or employer account numbers.
- 6 (4) Requests for oral arguments shall be filed by a party or a party's legal representative as defined in
- 7 04 NCAC 24A .0105 and shall contain the date of the request, the docket or issue identification
- 8 number of the decision being appealed, the claimant's identification number, the names of the
- 9 claimant and employer, the name and official position of the individual filing the request on behalf
- 10 of the party, a telephone number, and a statement that a copy of the request was served on the
- 11 opposing party, if one exists.

12 (w) Employers may file requests for compromise of tax debts with DES's Tax Administration Section by mail,  
13 facsimile, or email.

- 14 (1) The address is Post Office Box 26504, Raleigh, NC 27611-6504.
- 15 (2) The facsimile number is (919) 733-1255.
- 16 (3) The email address is des.tax.customerservice@nccommerce.com.
- 17 (4) Correspondence submitted by email outside the SCUBI system shall not include social security
- 18 numbers or employer account numbers.
- 19 (5) The letter shall contain the date of the request, the name of the employer, the name and official
- 20 position of the individual filing the election on behalf of the employer, and a telephone number.

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

- 23 (1) The address is Post Office Box 26504, Raleigh, NC 27611-6504.
- 24 (2) The facsimile number is (919) 733-1255.
- 25 (3) The email address is des.tax.customerservice@nccommerce.com.
- 26 (4) Correspondence submitted by email outside the SCUBI system shall not include social security
- 27 numbers or employer account numbers.
- 28 (5) The letter shall contain the date of the notice of election, the name and address of the employer,
- 29 the name and official position of the individual filing the election on behalf of the employer, and a
- 30 telephone number.

31 (y) Employers shall make payments to DES by credit card, money order, electronic check, business check with  
32 funds drawn from a U.S. financial institution, cashier's check from a U.S. financial institution, automated clearing  
33 house (ACH) credit, or cash.

- 34 (1) Payments made by money order, business check, cashier's check, or cash shall be sent by mail or
- 35 delivery service to DES's Tax Administration Section, Post Office Box 26504, Raleigh, NC
- 36 27611-6504, or by delivery to an agent of DES designated to accept payments in accordance with
- 37 G.S. 96-10.

- 1           (2)       Payments by electronic transmission shall be made on DES's website.
- 2           (3)       Payments by ACH credit shall be initiated by employers through their U.S. financial institution.
- 3   (z) Claimants shall make payments to DES by cashier's check from a U.S. financial institution, by personal check  
4 with funds drawn from a U.S. financial institution, by money order, or by credit card.
- 5           (1)       Payments by mail or delivery service shall be sent to the Benefit Payment Control (BPC) Unit,  
6                    Post Office Box 25903, Raleigh, NC 27611-5903.
- 7           (2)       Payments by credit card shall be made on DES's website, or by calling BPC at (919) 707-1338.
- 8   (aa) Payment of fees for documents, digital recordings, and transcripts shall be made by money order, cashier's  
9 check from a U.S. financial institution, or by personal or business check with funds drawn from a U.S. financial  
10 institution.
- 11           (1) An agency of state or federal government, a county, or a municipality may pay fees by draft.
- 12           (2) Payment shall be sent by mail to DES's Office of Finance & Budget, Post Office Box 25903, Raleigh,  
13 NC 27611-5903.
- 14 (bb) Protests or appeals from a Result of Investigation shall be filed with the Legal Services Section ATTN: Chief  
15 Counsel, by mail or facsimile.
- 16           (1) The mailing address is Post Office Box 25903, Raleigh, NC 27611-5903.
- 17           (2) The facsimile number is (919) 733-8745.
- 18           (3)       Correspondence and protests or appeals submitted by email outside the SCUBI system shall  
19 not include social security numbers or employer account numbers.
- 20           (4) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC  
21 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number of the  
22 determination or result being appealed, the claimant's identification number, the names of the claimant  
23 and employer, each reason for the protest or appeal, the name of the individual filing the protest or  
24 appeal, the official position of an individual filing the protest or appeal on behalf of the party, and a  
25 telephone number.
- 26           (5) Questions regarding Results of Investigation shall be directed to the Legal Services Section by  
27 telephone to (919) 707-1025, or facsimile to (919) 733-8745.

28

29 *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;*  
30                    *20 C.F.R. 603.4; 20 CFR 603.8;*  
31                    *Eff. July 1, 2015;*  
32                    *Amended Eff. September 1, 2017;*  
33                    *Amended Eff. July 1, 2018;*  
34                    *Amended Eff. August 1, 2020.*

1 04 NCAC 24A .0206 is amended as published in 34:19 NCR 1756 as follows:

2

3 **04 NCAC 24A .0206 METHOD OF PAYMENT**

4 ~~(a) Fees shall be paid by money order, personal or business check with funds drawn from a U.S. financial~~  
5 ~~institution, or cashier's check from a U.S. financial institution.~~

6 ~~(b) An agency of state or federal government, a county, or a municipality may pay fees by draft.~~

7 ~~(c) Payments shall be mailed to the North Carolina Department of Commerce, Division of Employment Security,~~  
8 ~~ATTN: Finance and Budget, Post Office Box 25903, Raleigh, North Carolina 27611-5903.~~

9 Payment of fees for the release of records unrelated to a pending matter or contested case shall be made to DES in  
10 accordance with 04 NCAC 24A .0104(aa).

11

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

13 *Eff. July 1, 2015;*

14 *Amended Eff. July 1, 2018;*

15 *Amended Eff. August 1, 2020.*

16

REQUEST FOR TECHNICAL CHANGE

AGENCY: NC Department of Commerce, Division of Employment Security

RULE CITATION: 04 NCAC 24A .0501

**DEADLINE FOR RECEIPT: JULY 10, 2020**

***PLEASE NOTE: This request may extend to several pages. Please be sure you have reached the end of the document.***

The Rules Review Commission staff has completed its review of this Rule prior to the Commission's next meeting. The Commission has not yet reviewed this Rule and therefore there has not been a determination as to whether the Rule will be approved. You may call our office to inquire concerning the staff recommendation.

In reviewing this Rule, the staff recommends the following technical changes be made:

*In (b), delete "transcript" on line 6.*

*(b)(5), insert "or" between of and approximate: should read "the date of or approximate date..."*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Karlene S. Turrentine  
Commission Counsel  
Date submitted to agency: 6.25.20

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

2

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 transcript 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 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 documents, digital recordings, or hearing transcripts in a matter where appeal rights have expired  
23 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 *Eff. August 1, 2020.*



REQUEST FOR TECHNICAL CHANGE

AGENCY: NC Department of Commerce, Division of Employment Security

RULE CITATION: 04 NCAC 24A .0502

**DEADLINE FOR RECEIPT: JULY 10, 2020**

***PLEASE NOTE: This request may extend to several pages. Please be sure you have reached the end of the document.***

The Rules Review Commission staff has completed its review of this Rule prior to the Commission's next meeting. The Commission has not yet reviewed this Rule and therefore there has not been a determination as to whether the Rule will be approved. You may call our office to inquire concerning the staff recommendation.

In reviewing this Rule, the staff recommends the following technical changes be made:

*On your Submission for Permanent Rule form, change Title of the Rule to: "INDIGENCY"*

*In (b), add "party" after "an indigent" on line 8.*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Karlene S. Turrentine  
Commission Counsel  
Date submitted to agency: 6.25.20

1 04 NCAC 24A .0502 is adopted 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.  
5 001 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 if the person submits the  
9 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 Rule; 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. 96-4; 96-15; 20 CFR 603.8;*  
21 *Eff. August 1, 2020.*

REQUEST FOR TECHNICAL CHANGE

AGENCY: NC Department of Commerce, Division of Employment Security

RULE CITATION: 04 NCAC 24A .0503

**DEADLINE FOR RECEIPT: JULY 10, 2020**

***PLEASE NOTE: This request may extend to several pages. Please be sure you have reached the end of the document.***

The Rules Review Commission staff has completed its review of this Rule prior to the Commission's next meeting. The Commission has not yet reviewed this Rule and therefore there has not been a determination as to whether the Rule will be approved. You may call our office to inquire concerning the staff recommendation.

In reviewing this Rule, the staff recommends the following technical changes be made:

*On your Submission for Permanent Rule form, change title of rule to: "INVOICE AND FEES"*

*In (b), section .0501 has no payment provisions. Do you mean .0104(z) or .0104(aa)?*

*Is (c) necessary since you have the same at .0502 (Indigency)? Also the cite .0501 is incorrect.*

*In (d), .0501 on line 11 should be replaced with ".0104(z) or .0104(aa)"*

*In (e), insert "04 NCAC 24A .0104(z)" before the .0104(aa) citation.*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Karlene S. Turrentine  
Commission Counsel  
Date submitted to agency: 6.25.20

1 04 NCAC 24A .0503 is adopted 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 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.

8 (c) A party who requests a written transcript of a hearing but does not provide payment assurance in accordance with  
9 04 NCAC 24A .0501 shall receive a digital recording of the hearing free of charge.

10 (d) A party who requests a written transcript of a hearing with payment assurance as set forth in 04 NCAC 24A  
11 .0501 shall receive a written transcript. An invoice for the fees charged by DES shall accompany the transcript and  
12 shall not exceed the lesser of sixty-five cents per page or sixty-five dollars (\$65.00) per transcript pursuant to G.S.  
13 96-15(f).

14 (e) Payment for transcripts under this Section shall include the invoice number and be made in accordance with 04  
15 NCAC 24A .0104(aa).

16

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

18 *Eff. August 1, 2020.*

REQUEST FOR TECHNICAL CHANGE

AGENCY: NC Department of Commerce, Division of Employment Security

RULE CITATION: 04 NCAC 24A .0504

**DEADLINE FOR RECEIPT: JULY 10, 2020**

***PLEASE NOTE: This request may extend to several pages. Please be sure you have reached the end of the document.***

The Rules Review Commission staff has completed its review of this Rule prior to the Commission's next meeting. The Commission has not yet reviewed this Rule and therefore there has not been a determination as to whether the Rule will be approved. You may call our office to inquire concerning the staff recommendation.

In reviewing this Rule, the staff recommends the following technical changes be made:

*On your Submission for Permanent Rule form, change Title of the Rule to: "DISCLOSURE OF RECORDS RELATED TO PENDING APPEAL OR CONTESTED CASE"*

*In (a) what is "a copy of the requested record delivery service"? Should "delivery service" be deleted?*

*In (b), for consistency with GS 96-4(q), change "transcript, papers, evidence, and assignment of errors" to "transcript of all testimony, records, evidence, and assignment of errors".*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Karlene S. Turrentine  
Commission Counsel  
Date submitted to agency: 6.25.20

1 04 NCAC 24A .0504 is adopted 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 delivery service in accordance with  
6 04 NCAC 24A .0103.

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

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

14

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

16 *Eff. August 1, 2020.*

REQUEST FOR TECHNICAL CHANGE

AGENCY: NC Department of Commerce, Division of Employment Security

RULE CITATION: 04 NCAC 24B .0601

**DEADLINE FOR RECEIPT: JULY 10, 2020**

***PLEASE NOTE: This request may extend to several pages. Please be sure you have reached the end of the document.***

The Rules Review Commission staff has completed its review of this Rule prior to the Commission's next meeting. The Commission has not yet reviewed this Rule and therefore there has not been a determination as to whether the Rule will be approved. You may call our office to inquire concerning the staff recommendation.

In reviewing this Rule, the staff recommends the following technical changes be made:

*In (a)(4), on line 9, add "or (d)" after "04 NCAC 24A .0104(c)" and before ";" so that it reads: "04 NCAC 24A .0104(c) or (d);"*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Karlene S. Turrentine  
Commission Counsel  
Date submitted to agency: 6.25.20

1 04 NCAC 24B .0601 is amended 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); 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.*



REQUEST FOR TECHNICAL CHANGE

AGENCY: NC Department of Commerce, Division of Employment Security

RULE CITATION: 04 NCAC 24C .0301

**DEADLINE FOR RECEIPT: JULY 10, 2020**

***PLEASE NOTE: This request may extend to several pages. Please be sure you have reached the end of the document.***

The Rules Review Commission staff has completed its review of this Rule prior to the Commission's next meeting. The Commission has not yet reviewed this Rule and therefore there has not been a determination as to whether the Rule will be approved. You may call our office to inquire concerning the staff recommendation.

In reviewing this Rule, the staff recommends the following technical changes be made:

*Did you intend to leave out LLCs? I recommend moving (e) to (f) and adding as the new (e):*

*"A limited liability company may be represented by an employee, agent, or any of its members."  
This would be in line with what you have for corporations and associations..*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Karlene S. Turrentine  
Commission Counsel  
Date submitted to agency: 6.25.20

1 04 NCAC 24C .0301 is amended 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.

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

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

9

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

11 *Eff. July 1, 2015;*

12 *Amended Eff. August 1, 2020.*

REQUEST FOR TECHNICAL CHANGE

AGENCY: NC Department of Commerce, Division of Employment Security

RULE CITATION: 04 NCAC 24D .0601

**DEADLINE FOR RECEIPT: JULY 10, 2020**

***PLEASE NOTE: This request may extend to several pages. Please be sure you have reached the end of the document.***

The Rules Review Commission staff has completed its review of this Rule prior to the Commission's next meeting. The Commission has not yet reviewed this Rule and therefore there has not been a determination as to whether the Rule will be approved. You may call our office to inquire concerning the staff recommendation.

In reviewing this Rule, the staff recommends the following technical changes be made:

*In (a), at the start of line 7, remove "a" –it is already removed in the published version.*

*In (b)(12), line 24, remove "a" after "telephone number" and add "l" to the end of "individua".*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Karlene S. Turrentine  
Commission Counsel  
Date submitted to agency: 6.25.20

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](http://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 a, and signature of the individua submitting the NCUI 101 on behalf  
25 of the employer; and

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

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

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

34

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

36 *Eff. July 1, 2015;*

37 *Amended Eff. August 1, 2020.*

REQUEST FOR TECHNICAL CHANGE

AGENCY: NC Department of Commerce, Division of Employment Security

RULE CITATION: 04 NCAC 24D .0702

**DEADLINE FOR RECEIPT: JULY 10, 2020**

***PLEASE NOTE: This request may extend to several pages. Please be sure you have reached the end of the document.***

The Rules Review Commission staff has completed its review of this Rule prior to the Commission's next meeting. The Commission has not yet reviewed this Rule and therefore there has not been a determination as to whether the Rule will be approved. You may call our office to inquire concerning the staff recommendation.

In reviewing this Rule, the staff recommends the following technical changes be made:

*In (b), line 10, for consistency, change "Rule" to "Section"*

*In (f), line 22, change the font for the first word "Account" to match the remaining text.*

*Also, on line 23, for consistency, change "Rule" to "Section"*

*In (h)(4), this requirement is not part of the form. Unless DES intends on changing the form, I suggest deleting it.*

*In (h)(4), add "or federal ID Number" to the end of the sentence to comply with the form requirement.*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Karlene S. Turrentine  
Commission Counsel  
Date submitted to agency: 6.25.20

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 ~~(b) 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 (e) 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 (f) 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)~~ (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;

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.*

REQUEST FOR TECHNICAL CHANGE

AGENCY: NC Department of Commerce, Division of Employment Security

RULE CITATION: 04 NCAC 24D .0703

**DEADLINE FOR RECEIPT: JULY 10, 2020**

***PLEASE NOTE: This request may extend to several pages. Please be sure you have reached the end of the document.***

The Rules Review Commission staff has completed its review of this Rule prior to the Commission's next meeting. The Commission has not yet reviewed this Rule and therefore there has not been a determination as to whether the Rule will be approved. You may call our office to inquire concerning the staff recommendation.

In reviewing this Rule, the staff recommends the following technical changes be made:

*In (a)(1), for clarity change "means" to "is an acquisition by related party". This matches the language of the statute to which you refer. Also, change "G.S. 11.7(c)" to "G.S. 96-11.7(c)."*

*In (a)(2), for clarity change "means transfers other than those defined in" to "is any business transfer recognized in G.S. 96-11.7 except that of G.S. 96-11.7(c)."*

*Why is GS 96-10 cited in your history note? I don't see the relevancy? Is it necessary?*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Karlene S. Turrentine  
Commission Counsel  
Date submitted to agency: 6.25.20



1 04 NCAC 24D .0703 is adopted 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 as defined in G.S. 11.7(c).

6 (2) An "unrelated transfer" means transfers other than those defined in G.S. 11.7(c).

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

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

18

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

20 *Eff. August 1, 2020.*

REQUEST FOR TECHNICAL CHANGE

AGENCY: NC Department of Commerce, Division of Employment Security

RULE CITATION: 04 NCAC 24D .0901

**DEADLINE FOR RECEIPT: JULY 10, 2020**

***PLEASE NOTE: This request may extend to several pages. Please be sure you have reached the end of the document.***

The Rules Review Commission staff has completed its review of this Rule prior to the Commission's next meeting. The Commission has not yet reviewed this Rule and therefore there has not been a determination as to whether the Rule will be approved. You may call our office to inquire concerning the staff recommendation.

In reviewing this Rule, the staff recommends the following technical changes be made:

*In (c), what statute sets the 10-day time requirement for such appeal?*

*Why is GS 96-9.2 cited in your history note? Is it necessary?*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Karlene S. Turrentine  
Commission Counsel  
Date submitted to agency: 6.25.20

1 04 NCAC 24D .0901 is amended 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).

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.*

1 04 NCAC 24D .1002 is amended as published in 34:19 NCR 1760 as follows:

2

3 **04 NCAC 24D .1002 DIVISION'S OBLIGATIONS**

4 (a) DES shall review the employing unit's request to review and redetermine its tax rate and all available facts, and  
5 shall issue a written ruling. The ruling shall be mailed to the employing unit's address as set forth in 04 NCAC 24A  
6 .0103 and include the following:

- 7 (1) whether the application was granted or denied;
- 8 (2) the applicable legal authority, with specific citations, for the ruling;
- 9 (3) the mailing date of the notice;
- 10 (4) a statement containing the employer's right to appeal the notice; and
- 11 (5) the time period within which an appeal may be filed.

12 (b) The employing unit may file ~~an~~ a written appeal of the ruling and request a hearing.

- 13 (1) The appeal shall be filed with DES's Tax Administration Section within 30 days of the mailing  
14 date of the redetermination ruling pursuant to 04 NCAC 24A .0104(o).
- 15 (2) Hearings requested pursuant to this Section shall be conducted as set forth in 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.*

REQUEST FOR TECHNICAL CHANGE

AGENCY: NC Department of Commerce, Division of Employment Security

RULE CITATION: 04 NCAC 24A .0601 (formerly 04 NCAC 24D .1401)

**DEADLINE FOR RECEIPT: JULY 10, 2020**

***PLEASE NOTE: This request may extend to several pages. Please be sure you have reached the end of the document.***

The Rules Review Commission staff has completed its review of this Rule prior to the Commission's next meeting. The Commission has not yet reviewed this Rule and therefore there has not been a determination as to whether the Rule will be approved. You may call our office to inquire concerning the staff recommendation.

In reviewing this Rule, the staff recommends the following technical changes be made:

*On your Submission for Permanent Rule form, please list the new code citation for the rule (instead of the old).*

*In (b)(1), for consistency, spell out North Carolina*

*Why is GS 96-16 cited in your history note? What is the relevancy?*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Karlene S. Turrentine  
Commission Counsel  
Date submitted to agency: 6.25.20

1 04 NCAC 24D .1401 is amended as published in 34:19 NCR 1760 as follows:

2

3

**SECTION .1400—RECORDS .0600 - FORMS**

4

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

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

7

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

8

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

9

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

10

(4) email address is [des.tax.customerservice@nccommerce.com](mailto:des.tax.customerservice@nccommerce.com).

11

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

13

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

14

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

15

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

16

(4) email address is [des.ui.customerservice@nccommerce.com](mailto:des.ui.customerservice@nccommerce.com).

17

18

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

19

*Eff. July 1, 2015;*

20

*Amended Eff. August 1, 2020.*