

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

- (a) Claimants shall file a claim for unemployment insurance benefits on DES's website or by telephone.
- (1) The telephone number for DES's Customer Call Center for filing a new initial claim or inquiring about an existing claim is (888) 737-0259.
  - (2) The telephone number for filing weekly certifications is (888) 372-3453.
- (b) Appeals from a Determination by Adjudicator shall be filed with the Appeals Section in SCUBI, by mail, facsimile or email.
- (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.
  - (2) The facsimile number is (919) 857-1296.
  - (3) The email address is [des.public.appeals@nccommerce.com](mailto:des.public.appeals@nccommerce.com).
  - (4) Correspondence and appeals submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (5) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the appeal, the docket or issue identification number of the determination being appealed, the claimant's identification number, the names of the claimant and employer, each reason for the appeal, the name of the individual filing the appeal, the official position of an individual filing the appeal on behalf of the party, and a telephone number for the party or party's legal representative.
- (c) Appeals of a Non-Fraud Overpayment Determination shall be filed with the Benefits Integrity Unit in SCUBI, by mail or facsimile.
- (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.
  - (2) The facsimile number is (919) 857-1296.
  - (3) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (4) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the appeal, the docket or identification number of the determination being appealed, the claimant's identification number, the names of the claimant and employer, each reason for the appeal, the name of the individual filing the appeal, the official position of an individual filing the appeal on behalf of the party, and a telephone number for the party or party's legal representative.
  - (5) Any questions regarding the contents of a Non-Fraud Overpayment Determination shall be directed to the Benefits Integrity Unit by telephone to (919) 707-1338, facsimile at (919) 857-1296, or email at [des.ui.bpc@nccommerce.com](mailto:des.ui.bpc@nccommerce.com).
- (d) Appeals of a Fraud Overpayment Determination shall be filed with the Benefits Integrity Unit in SCUBI, by mail or facsimile.
- (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.
  - (2) The facsimile number is (919) 857-1296.
  - (3) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (4) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the appeal, the docket or identification number of the determination being appealed, the claimant's identification number, the names of the claimant and employer, each reason for the appeal, the name of the individual filing the appeal, the official position of an individual filing the appeal on behalf of the party, and a telephone number for the party or party's legal representative.
  - (5) Any questions regarding the contents of a Fraud Overpayment Determination shall be directed to the Benefits Integrity Unit by telephone to (919) 707-1338, facsimile at (919) 857-1296, or email at [des.ui.bpc@nccommerce.com](mailto:des.ui.bpc@nccommerce.com).
- (e) Appeals of a Monetary Determination denying a protest to a Wage Transcript and Monetary Determination shall be filed with the Tax Administration Section in SCUBI, by mail, facsimile or email.
- (1) The mailing address is Post Office Box 26504, Raleigh, North Carolina 27611-6504.
  - (2) The facsimile number is (919) 733-1255.
  - (3) The email address is [des.tax.customerservice@nccommerce.com](mailto:des.tax.customerservice@nccommerce.com).
  - (4) Correspondence and appeals submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.

- (5) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the appeal, the docket or identification number of the determination being appealed, the claimant's identification number, the names of the claimant and employer, each reason for the appeal, the name of the individual filing the appeal, the official position of an individual filing the appeal on behalf of the party, and a telephone number for the party or party's legal representative.
  - (6) Any questions regarding the contents of a determination denying a protest to a Wage Transcript and Monetary Determination shall be directed to the Wage Records Unit of the Tax Administration Section by telephone to (919) 707-1191, facsimile at (919) 733-1255, or email at [des.tax.customerservice@nccommerce.com](mailto:des.tax.customerservice@nccommerce.com).
- (f) Protests of a Wage Transcript and Monetary Determination shall be filed with the Tax Administration Section in SCUBI, by mail or facsimile.
- (1) The mailing address is Post Office Box 26504, Raleigh, North Carolina 27611-6504.
  - (2) The facsimile number is (919) 733-1255.
  - (3) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (4) Protests shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the protest, the docket or identification number of the determination being protested, the claimant's identification number, the names of the claimant and employer, each reason for the protest, the name of the individual filing the protest, the official position of an individual filing the protest on behalf of the party, and a telephone number for the party or party's legal representative.
  - (5) Any questions regarding the contents of a Wage Transcript and Monetary Determination shall be directed to the Wage Records Unit by telephone to (919) 707-1191, facsimile at (919) 733-1255, or email at [des.tax.customerservice@nccommerce.com](mailto:des.tax.customerservice@nccommerce.com).
- (g) Petitions for Waiver of Overpayment shall be filed with the Benefits Integrity Unit in SCUBI, by mail or facsimile.
- (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.
  - (2) The facsimile number is (919) 857-1296.
  - (3) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (4) Petitions shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the petition, docket or identification number of the overpayment determination, the claimant's identification number, the name of the claimant, each reason for the request to waive repayment of the overpayment, the name of the individual filing the petition, the official position of an individual filing the petition on behalf of the party, and a telephone number for the party or party's legal representative.
- (h) Claimant Appeals of a North Carolina Department of Revenue (NCDOR) Offset Letter shall be filed with the Benefits Integrity Unit in SCUBI, by mail or facsimile.
- (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.
  - (2) The facsimile number is (919) 857-1296.
  - (3) Correspondence regarding a claimant's NCDOR Offset Letter submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (4) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the appeal, the docket or identification number of the offset letter being appealed, the claimant's identification number, the name of the claimant, each reason for the appeal, the name of the individual filing the appeal, the official position of an individual filing the appeal on behalf of the party, and a telephone number for the party or party's legal representative.
  - (5) Any questions regarding the contents of a claimant's NCDOR Offset Letter shall be directed to the Benefits Integrity Unit by telephone to (919) 707-1338, facsimile at (919) 857-1296, or email at [des.ui.bpc@nccommerce.com](mailto:des.ui.bpc@nccommerce.com).
- (i) Employer Appeals of a North Carolina Department of Revenue (NCDOR) Offset Letter for outstanding tax debts shall be filed with the Tax Administration Section by mail or facsimile.
- (1) The mailing address is Post Office Box 26504, Raleigh, North Carolina 27611-6504.
  - (2) The facsimile number is (919) 733-1255.

- (3) Correspondence regarding an employer's NCDOR Offset Letter submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (4) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the appeal, the docket or identification number of the offset letter, the name of the employer, each reason for the appeal, the name of the individual filing the appeal, the official position of an individual filing the appeal on behalf of the party, and a telephone number for the party or party's legal representative.
  - (5) Any questions regarding the contents of an employer's NCDOR Offset letter for outstanding tax debts shall be directed to the Tax Administration Section by facsimile at (919) 733-1255, or email at [des.tax.customerservice@nccommerce.com](mailto:des.tax.customerservice@nccommerce.com).
- (j) Claimant Requests for Reevaluation under the Treasury Offset Program (TOP) shall be filed with the Benefits Integrity Unit in SCUBI, by mail or facsimile.
- (1) The mailing address is Post Office Box, 27967, Raleigh, North Carolina 27611-7697.
  - (2) The facsimile number is (919) 857-1296.
  - (3) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (4) Requests shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the request, the docket or identification number of the TOP notice, the claimant's identification number, the name of the claimant, each reason for the request, the name of the individual filing the request, the official position of an individual filing the request on behalf of the party, and a telephone number or the party or party's legal representative.
  - (5) Claimant questions regarding TOP shall be directed to a Recovery Specialist by telephone to (919) 707-1338, or email at [des.ui.bpc@nccommerce.com](mailto:des.ui.bpc@nccommerce.com).
- (k) Employer Requests for Reevaluation under the Treasury Offset Program (TOP) shall be filed with the Tax Administration Section by mail or facsimile.
- (1) The mailing address is Post Office Box 26504, Raleigh, North Carolina 27611-6504.
  - (2) The facsimile number is (919) 733-1255.
  - (3) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (4) Requests shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the request, the docket or identification number of the TOP notice, the name of the employer, each reason for the request, the name of the individual filing the request, the official position of an individual filing the request on behalf of the party, and a telephone number for the party or party's legal representative.
  - (5) Employer questions regarding TOP shall be directed to the Tax Administration Section by telephone to (919) 707-1150, facsimile at (919) 733-1255, or email at [des.tax.customerservice@nccommerce.com](mailto:des.tax.customerservice@nccommerce.com).
- (l) Appeals from an Appeals Decision shall be filed with the Board of Review in SCUBI, by mail, facsimile or email.
- (1) The mailing address is Post Office Box 28263, Raleigh, North Carolina 27611-8263.
  - (2) The facsimile number is (919) 733-0690.
  - (3) The email address is [des.ha.appeals@nccommerce.com](mailto:des.ha.appeals@nccommerce.com).
  - (4) Correspondence and appeals submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (5) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the appeal, the docket or issue identification number of the determination being appealed, the claimant's identification number, the names of the claimant and employer, each reason for the appeal, the name of the individual filing the appeal, the official position of an individual filing the appeal on behalf of the party, and a telephone number for the party or party's legal representative.
- (m) Protests or Appeals of Adequacy Determinations shall be filed with the Claims Unit in SCUBI, by mail or facsimile.
- (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.
  - (2) The facsimile number is (919) 857-1296.
  - (3) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.

- (4) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number of the determination being protested or appealed, the name of the employer, each reason for the protest or appeal, the name of the party filing the protest or appeal, the official position of an individual filing the protest or appeal on behalf of the party, and a telephone number for the party or party's legal representative.
- (n) Protests or Appeals of a Tax Liability Determination shall be filed with the Tax Administration Section by mail, facsimile or email.
- (1) The mailing address is Post Office Box 26504, Raleigh, North Carolina 27611-6504.
  - (2) The facsimile number is (919) 715-7197.
  - (3) The email address is des.tax.customerservice@nccommerce.com.
  - (4) Correspondence and protests or appeals submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number of the determination being appealed, the claimant's identification number, the names of the claimant and employer, each reason for the protest or appeal, the name of the individual filing the protest or appeal, the official position of an individual filing the protest or appeal on behalf of the party, and a telephone number for the party or party's legal representative.
- (o) Protests or Appeals of a Tax Rate Assignment shall be filed with the Tax Administration Section by mail, facsimile or email.
- (1) The mailing address is Post Office Box 26504, Raleigh, North Carolina 27611-6504.
  - (2) The facsimile number is (919) 733-1255.
  - (3) The email address is des.tax.customerservice@nccommerce.com.
  - (4) Correspondence and protests or appeals submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number of the rate assignment, the name and address of the employer, the employer's account number, each reason for the protest or appeal, the name of the individual filing the protest or appeal, the official position of an individual filing the protest or appeal on behalf of the party, and a telephone number for the party or party's legal representative.
- (p) Protests or Appeals of Audit Results shall be filed with the Tax Administration Section by mail, facsimile or email.
- (1) The mailing address is Post Office Box 26504, Raleigh, North Carolina 27611-6504.
  - (2) The facsimile number is (919) 733-1255.
  - (3) The email address is des.tax.customerservice@nccommerce.com.
  - (4) Correspondence and protests or appeals submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number of the result being protested or appealed, the name of the employer, each reason for the protest or appeal, the name of the individual filing the protest or appeal, the official position of an individual filing the protest or appeal on behalf of the party, and a telephone number for the party or party's legal representative.
- (q) Protests or Appeals of Tax Assessments shall be filed with the Tax Administration Section by mail, facsimile or email.
- (1) The mailing address is Post Office Box 26504, Raleigh, North Carolina 27611-6504.
  - (2) The facsimile number is (919) 733-1255.
  - (3) The email address is des.tax.customerservice@nccommerce.com.
  - (4) Correspondence and protests or appeals submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number of the assessment being protested or appealed, the name of the employer, each reason for the protest or appeal, the name of the individual filing the protest or appeal, the official position of the

individual filing the protest or appeal on behalf of the party, and a telephone number for the party or party's legal representative.

- (r) Exceptions to a Tax Opinion shall be filed with the Board of Review by mail, facsimile or email.
  - (1) The mailing address is Post Office Box 28263, Raleigh, North Carolina 27611-8263.
  - (2) The facsimile number is (919) 715-7193.
  - (3) The email address is BOR@nccommerce.com.
  - (4) Correspondence and exceptions submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (5) Exceptions shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the exceptions, the docket or identification number of the tax opinion, the claimant's identification number, the names of the claimant and employer, the name of the individual filing the exceptions, each reason for the exceptions, the official position of an individual filing the exceptions on behalf of the party, and a telephone number for the party or party's legal representative.
- (s) Requests for Non-Charging of Benefits to an employer's account, and protests or appeals of benefit charges to an employer's account shall be filed with the Claims Unit in SCUBI, by mail or facsimile.
  - (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.
  - (2) The facsimile number is (919) 857-1296.
  - (3) Correspondence, requests, protests, or appeals submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (4) Requests for non-charging and protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the request, the docket or employer's identification number, the name of the employer, each reason for the request, the name and official position of the individual filing the request, protest, or appeal, on behalf of the party, and a telephone number for the party or party's legal representative.
- (t) Requests for Seasonal Determinations and Protests or Appeals of a Denial of Seasonal Assignment shall be filed with the Tax Administration Section by mail, facsimile or email.
  - (1) The mailing address is Post Office Box 26504, Raleigh, North Carolina 27611-6504.
  - (2) The facsimile number is (919) 715-7197.
  - (3) The email address is des.tax.customerservice@nccommerce.com.
  - (4) Correspondence and protests or appeal submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number of the denial being appealed, the name of the employer, each reason for the protest or appeal, the name of the individual filing the protest or appeal, the official position of an individual filing the protest or appeal on behalf of the party, and a telephone number for the party or party's legal representative.
- (u) Transmittal of interstate work search records and photo identification shall be filed with the Claims Unit by mail or facsimile.
  - (1) The mailing address is Post Office Box 27967, Raleigh, North Carolina 27611-7967.
  - (2) The facsimile number is (919) 857-1296.
- (v) Requests for oral arguments or to reschedule oral arguments shall be filed with the Board of Review in SCUBI, by mail, facsimile or email.
  - (1) The mailing address is Post Office Box 28263, Raleigh, North Carolina 27611-8263.
  - (2) The facsimile number is (919) 733-0690.
  - (3) The email address is des.ha.appeals@nccommerce.com.
  - (4) Correspondence and requests for oral arguments submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
  - (4) Requests for oral arguments shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the request, the docket or issue identification number of the decision being appealed, the claimant's identification number, the names of the claimant and employer, the name and official position of the individual filing the request on behalf of the party, a telephone number for the party or party's legal representative and a statement that a copy of the request was served on the opposing party, if one exists.

(w) Employers may file Requests for Compromise of Tax Debts with DES's Tax Administration Section by mail, facsimile or email.

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

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

- (1) The address is Post Office Box 26504, Raleigh, North Carolina 27611-6504.
- (2) The facsimile number is (919) 733-1255.
- (3) The email address is des.tax.customerservice@nccommerce.com.
- (4) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
- (5) The letter shall contain the date of the notice of election, the name and address of the employer, the name and official position of the individual filing the election on behalf of the employer, and a telephone number for the party or party's legal representative.

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

- (1) Payments made by money order, business check or cashier's check shall be sent by mail or delivery service to DES's Tax Administration Section, Post Office Box 26504, Raleigh, North Carolina 27611-6504, or by delivery to an agent of DES designated to accept payments in accordance with G.S. 96-10.
- (2) Payments by electronic transmission, as defined in 04 NCAC 24A .0105(25), shall be made on DES's website.
- (3) Payments by ACH credit shall be initiated by employers through their U.S. financial institution.

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

- (1) Payments by mail or delivery service shall be sent to the Benefit Payment Control (BPC) Unit, Post Office Box 25903, Raleigh, North Carolina 27611-5903.
- (2) Payments by credit card shall be made on DES's website, or by calling BPC at (919) 707-1338.

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

- (1) An agency of state or federal government, a county, or a municipality may pay fees by bank draft.
- (2) Payment shall be sent by mail to DES's Office of Finance & Budget, Post Office Box 25903, Raleigh, North Carolina 27611-5903.

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

- (1) The mailing address is Post Office Box 25903, Raleigh, North Carolina 27611-5903.
- (2) The facsimile number is (919) 733-8745.
- (3) Correspondence and protests or appeals submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
- (4) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number of the determination or result being appealed, the claimant's identification number, the names of the claimant and employer, each reason for the protest or appeal, the name of the individual filing the protest or appeal, the official position of an individual filing the protest or appeal on behalf of the party, and a telephone number for the party or party's representative.
- (5) Questions regarding Results of Investigation shall be directed to the Legal Services Section by telephone to (919) 707-1025, or facsimile to (919) 733-8745.

*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;  
20 C.F.R. 603.4; 20 CFR 603.8;  
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