

871—26.5(17A,96) Commencement of employer liability contested case.

26.5(1) An employer liability contested case is commenced with the filing of a written appeal with the appeals section of the department. The appeal shall be addressed or delivered to: Appeals Section, Department of Workforce Development, 1000 East Grand Avenue, Des Moines, Iowa 50319.

26.5(2) An appeal from a decision of the tax section of the department concerning employer status and liability, assessments, contribution (tax) rate, successorship, workers' status, and all questions regarding coverage of a worker or group of workers shall be filed, by mail, facsimile or in person, not later than 30 calendar days, as determined by the postmark or the date stamp, after the decision was mailed to the party at its last-known address and shall set forth the following:

- a.* The name, address, and Iowa employer account number of the employer;
- b.* The name and title of the person filing the appeal;
- c.* A reference to the decision from which the appeal is taken; and
- d.* The grounds upon which the appeal is based.

26.5(3) Appeals transmitted by facsimile which are received by the appeals section after 11:59 p.m. Central time shall be deemed filed as of the next regular business day.