

871—23.9(96) Delinquency notice. Within 20 days from the delinquent date for filing employer's quarterly contribution and payroll, a delinquency notice will be sent to all employers from whom no information has been received. Such notice shall state the employer's name, account number, experience rate, and the quarter for which contribution and payroll need to be made. The notice will be sent or e-mailed to the employer's last-known address, e-mail address, or place of business. If the employer has sold or dissolved the business, the employer shall show the date of the last wages paid and the date of last employment. If the business was sold or transferred, the employer shall provide the name and address of the successor and the employer's future mailing address.

[ARC 8711B, IAB 5/5/10, effective 6/9/10; ARC 3342C, IAB 9/27/17, effective 11/1/17]