

**871—23.59(96) Determination and assessment of estimated contributions and errors in reporting.**

**23.59(1)** If the department finds from the examination of the employer's account that the contributions have been underpaid because of a department error in assigning the contribution rate, the additional contributions shall be paid within 30 days after the department notifies the employer; however, no interest or penalty will accrue until 30 days after the notification.

**23.59(2) Assessment—failure to file quarterly contribution and payroll.**

*a.* If any employing unit fails to file quarterly contribution and payroll as required, the department shall make an estimate based upon any information in its possession or that may come into its possession of the amount of wages paid for employment in the period or periods for which no wage detail was filed. The basis of such estimates shall compute and assess the amounts of employer contributions payable by the employing unit together with interest and penalty.

*b.* Whenever the department determines that the collection of contributions from an employer is in jeopardy and the employer has failed to file the necessary wages paid for the quarter for which such contributions are due and payable or have been declared due and payable prior to the reporting date set out in rule 871—23.8(96), the department shall prepare estimated reports.

*c.* Such estimates may be made by authorized personnel in the tax bureau and shall be referred to the collection unit.

This rule is intended to implement Iowa Code section 96.7.  
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