

**871—22.15(96) 940 certification.**

**22.15(1)** Upon request, the department shall furnish to the Internal Revenue Service a certification of an employer's account for a particular year. Certification requests may be on an individual basis or may be part of a bulk yearly certification. Such certification will include the employer's state account number, yearly taxable payroll, contribution rate, contributions paid prior to January 31 of the next succeeding year, and the date and amount of contributions after January 31 of the next succeeding year.

**22.15(2)** In addition to the information certified in subrule 22.15(1), yearly certification shall include:

*a.* Employers who filed a federal unemployment tax return (Form 940) that did not file with the department.

*b.* Employers who filed returns with the department but not with the Internal Revenue Service except governmental employers and employers that department records indicate to be 501(c)(3) nonprofit organizations.

This rule is intended to implement Iowa Code sections 96.11(1) and 96.11(6) "c"(2).