



UNEMPLOYMENT INSURANCE TAX PROTEST

State Form 55109 (9-12)

INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT

Attention: Director, UI Tax Administration

10 North Senate Avenue, SE 202

Indianapolis, Indiana 46204

Telephone: (317) 232-7698

Fax: (317) 233-9226

Website: www.in.gov/dwd/

CONFIDENTIAL RECORD PURSUANT TO IC 22-4-19-6, IC 4-1-6

PROTESTING PARTY INFORMATION

Name of protesting party		Date of protest (<i>month, day, year</i>)
Employer Identification Number / Taxpayer Identification Number	SUTA account number	

FOR INTERNAL EMPLOYER REPRESENTATIVE ONLY

Name of contact		Job title / relationship to business
Mailing address (<i>number and street, city, state, and ZIP code</i>)		E-mail address
Telephone number (<i>including extension</i>) ()	Fax number ()	

FOR EXTERNAL EMPLOYER REPRESENTATIVE ONLY

Name of contact		Job title / relationship to business
Mailing address (<i>number and street, city, state, and ZIP code</i>)		E-mail address
Telephone number (<i>including extension</i>) ()	Fax number ()	

REASON FOR PROTEST (*Check all that apply.*)

- | | |
|--|--|
| <input type="checkbox"/> Merit Rate Calculation | <input type="checkbox"/> Rate Assurance |
| <input type="checkbox"/> Acquisition / Disposition | <input type="checkbox"/> Estimations |
| <input type="checkbox"/> Blocked Wage Claim | <input type="checkbox"/> Other Liabilities |
| <input type="checkbox"/> Compliance Audit | |

Are you represented by counsel? Yes No *If "Yes", please provide contact information.*

Name of attorney	
Mailing address (<i>number and street, city, state, and ZIP code</i>)	E-mail address
Telephone number (<i>including extension</i>) ()	Fax number ()

Please provide additional information regarding the basis for your protest. The notice of determination or liability being protested must be attached. Any additional documentation supporting your protest should also be attached to this form.

EMPLOYEE / EMPLOYER REPRESENTATIVE SIGNATURE

Signature	Printed name
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YOUR PROTEST RIGHTS AND RESPONSIBILITIES AS AN EMPLOYER

646 IAC 5-10-25 Proceedings before the liability administrative law judge

Authority: IC 22-4-18-1; IC 22-4.1-3-3

Affected: IC 22-4-32-4; IC 22-4.1

Sec. 25. (a) Any protest filed by an employer under IC 22-4-32-4 must contain the cause or grounds for the protest, and the particular fact or facts relied upon to support the protest. The protesting employer may file either on the form provided by the department for that purpose or on any other document that shows an intent to protest the department's determination. The employer:

- (1) must sign the protest; and
- (2) shall file the protest with the commissioner.

(b) After the protest is received by the commissioner, the commissioner, or the commissioner's designee, shall refer the protest to the liability administrative law judge, who will set the date, time, and place for the hearing. The hearing will be scheduled to be held no fewer than ten (10) days following the mailing date of the notice of hearing.

(c) By permission of the liability administrative law judge, the employer may amend its protest at any time prior to the beginning of the hearing. The hearing will be confined to the issues raised by the employer's protest.

(d) Unless the employer's protest is filed within the statutory time period, the department's liability determination shall be considered to be correct and final.

(e) The liability administrative law judge shall have no jurisdiction to determine the benefit rights of any individual to whom benefits have been paid as the result of a final determination. (*Department of Workforce Development; 646 IAC 5-10-25; filed Apr 26, 2011, 11:23 a.m.: 20110525-IR-646100464FRA*)