



UNEMPLOYMENT INSURANCE TAX PROTEST

State Form 55109 (R2 / 1-24)
INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT

DWD imaging #23481
Employers Protest and
Request for Hearing

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

PROTESTING PARTY INFORMATION	SUTA Account Number for Employer Protest
	Social Security Number for Claimant Protest
Name of party to whom the disputed determination was addressed:	Date of protest (<i>month, day, year</i>)
Protests must be filed within fifteen (15) days of the date the determination is sent to be timely. IC 22-4-32-4	
<p>Initial Determinations subject to dispute and hearings (<i>Samples of Determination Notices that can be protested</i>) IC 22-4-32-1</p> <p>The assessment of contributions, payment in lieu of contributions, surcharge, penalties, and interest. (<i>Notice of Assessment, Notice and Demand, Reimbursable Employer Billing Notice</i>)</p> <p>Which accounts, if any, benefits paid, or finally ordered to be paid, should be charged. (<i>Statement of Benefit Charges</i>)</p> <p>Successorships, and related matters arising from a successorship, including but not limited to the transfer of accounts, the determination of rates of contribution or determinations under IC 22-4-11.5. (<i>Notice to Acquirer; Notice to Disposer; Notice of Prohibited Transfer</i>)</p> <p>Claims for refunds of contributions or adjustments. (<i>Denial of Refund; Denial of Adjustment</i>)</p> <p>The definition of employment under IC 22-4-8. (<i>Notice of Audit Findings; Wage Investigation Results Letter</i>)</p> <p><i>A copy of the determination being protested should be submitted with this form.</i></p>	
PROTESTING PARTY CONTACT INFORMATION	
Non-attorney agents cannot represent the protesting party in a tax liability hearing per IC 22-4-32-3	
Name of protesting party's contact and job title / relationship to the employer	
Mailing address (<i>number and street, city, state, and ZIP code</i>)	E-mail address
	Telephone number (<i>including extension</i>) ()
Name of attorney	
Mailing address (<i>number and street, city, state, and ZIP code</i>)	E-mail address
	Telephone number (<i>including extension</i>) ()
Protesting Party or Attorney Signature	Printed name

E-Mail to:
[DWD Tax Liability Protests@dwd.in.gov](mailto:DWD_Tax_Liability_Protests@dwd.in.gov)

Mail to:
Indiana Department of Workforce Development
ATTN: Appeals Division / Tax Liability Protest
10 N Senate Ave SE 202
Indianapolis, IN 46204-2277

In addition to this form, please submit:

- (1) information regarding the basis for the protest.
- (2) the facts or evidence the protesting party relied on in determining that the actions of DWD were erroneous.
- (3) a copy of the document that prompted the protest; and
- (4) any supporting documents that the protesting party would like to have examined in support of the claim.

The protesting party must sign the protest. If the protesting party is represented by counsel, the name and contact information for the representative and for the protesting party should be included on the protest document. The protesting party also may appear either pro se or through an authorized full-time employee. Non-attorney agents cannot represent a protesting party in a tax liability hearing per Ind. Code § 22-4-32-3. This requirement is different from representation in a hearing on claimant benefit eligibility where a lay person or agent may represent a party per Ind. Code § 22-4-17-3.2.

Protests must be received within fifteen (15) days after the date the initial determination or notice being protested is sent. Filing a protest after the fifteen (15) day deadline may result in a dismissal.

Proceedings before a Liability Administrative Law Judge (LALJ):

Upon receipt of the protest, the LALJ will set a date for a telephonic Pre-Hearing Conference and notify the interested parties. The LALJ will provide each party with a Notice of Pre-Hearing Conference. The Notice will inform the parties of the issues raised by the protest, the date and time of the telephonic Pre-Hearing Conference, the requirement for the protesting party to contact IDWD Legal no later than seven (7) days prior to the Pre-Hearing Conference to discuss the status of the protest. The parties should be prepared to discuss their availability and availability of witnesses for future conferences and hearing, whether the case has settled, and additional issues or parties that may be necessary to resolve the matter. Appearance at the Pre-Hearing Conference is mandatory and failure to appear within fifteen (15) minutes of the scheduled start time may result in dismissal of the protest in its entirety. The LALJ will contact the parties for the Pre-Hearing Conference at the telephone contact number that they submit to the LALJ in writing prior to the hearing. Parties are to remain available at the contact number that was provided to the LALJ up to and including sixty (60) minutes from the scheduled start time.

In general, the Indiana Rules of Trial Procedure and Indiana Rules of Evidence shall govern proceedings before an administrative law judge. 646 Ind. Admin. Code 5-10-5.

Parties are encouraged to engage in settlement negotiations and keep the LALJ updated regarding status of settlement negotiations. Parties may make requests of the LALJ and should send copies of their requests to all noticed parties. Parties may file requests for continuances of an upcoming Pre-Hearing Conference and requests for enlargement of time for pending deadlines if the Pre-Hearing Conference has occurred.

If the protested matter proceeds to a hearing the LALJ will discuss during status conference and Final Pre-Hearing Conference, hearing dates, hearing location, dates for exchange of final witness and exhibit lists, dates for parties to exchange exhibits, and a date for parties to file joint stipulations as to facts and documents not in dispute.

After the hearing, the LALJ will issue a written decision to all interested parties. Decisions of the LALJ are appealable. The decision of the LALJ becomes final thirty (30) days after the mailing date, unless there is a filing of a Notice of Appeal within the thirty (30) days, and a subsequent case filed with the Indiana Court of Appeals. The Notice of Appeal delays the decision for thirty (30) days.