



DEPARTMENT OF ECONOMIC SECURITY

Your Partner For A Stronger Arizona

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Governor

Director

Date:
Arizona Account No.:
Coverage Begins:
UI Tax Rate:

DETERMINATION OF UNEMPLOYMENT INSURANCE LIABILITY

You have been determined liable for Arizona Unemployment Insurance Taxes under A.R.S. 23-613 as a non-profit organization [I.R.C. Section 501(c)(3)] which had four or more individuals in employment for some portion of a day in each of twenty different weeks in the same calendar year, or as a government entity, and for related surcharges, if applicable (see reverse). Arizona law requires you to keep true and accurate records available for inspection by this Department, to submit quarterly reports of wages paid to your employees, and to pay taxes/surcharges from the date coverage began as shown above. You are also required by law to conspicuously display a Notice to Employees poster (POU-003) in the workplace, and to provide a Take Care of Unemployment Business by the Internet or Telephone pamphlet (UIB-1015A) to individuals who leave your employ for any reason or whose employment with you is reduced to less than full time through no fault of their own. Visit www.azuitax.com for copies of these and other materials relevant to employees and employers regarding unemployment claims and to employers regarding taxes.

Appeal Rights -This determination becomes FINAL unless written request for reconsideration is filed within 30 days after the above date, as provided by A.R.S.23-724 (Arizona law affords no right to appeal the surcharges). If the 30th day falls on Saturday, Sunday, or a legal holiday, the filing period is extended to the next business day. The request should contain a statement of the reasons you consider this decision incorrect, and you are Arizona Account Number. To avoid additional charges, reports and payments required under this determination should be filed when due. If this determination is reversed, payments made will be refunded. If an appeal is filed by mail, the postmark date is considered the appeal date.

OPTIONAL PAYMENT ELECTION

A non-profit organization [I.R.C. Section 501(c)(3)] or governmental employer may elect to become liable for payments in lieu of taxes by signing below and returning this form within 30 days of the above date. If the election is approved, the employer also becomes exempt from the surcharges referenced above. An employer that does not elect to become liable for payments in lieu of taxes or does not return this form in a timely manner will be required to pay taxes, including any applicable surcharges.

CONDITIONS OF ELECTION

- 1) The employer is liable to reimburse the Department for all of the benefits and one-half of the extended benefits paid, which were based upon wages paid during the employer's period of election. The employer who elects to make payments in lieu of taxes is not eligible for relief under the non-charging provisions. Governmental employers must reimburse the Department for the entire amount of extended benefits paid attributable to employment within their organization.
- 2) The effective period of the election is not less than three consecutive years.
- 3) The Department to the last known address of the employer following the end of each calendar quarter will mail notice of the amount of payments in lieu of taxes due. Payment is due on or before the last day of the second month following the close of each calendar quarter in which benefit claims were paid. Interest accrues at the rate of one percent per month or fraction thereof overall or the Department receives part remaining unpaid after the due date until payment.
- 4) Notice to terminate the election must be received by the Department by December 2, and the termination will become effective the following calendar year.

The undersigned, being duly authorized to enter into this agreement on behalf of the above-named employer hereby elects to become liable for payments in lieu of taxes, as provided by A.R.S. 23-750.

Authorized Signature

Title

Date

FOR DEPARTMENT USE ONLY

Dept. Representative's Signature _____

Equal Opportunity Employer/Program • Under Titles VI and VII of the Civil Rights Act of 1964 (Title VI & VII), and the Americans with Disabilities Act of 1990 (ADA), Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, and Title II of the Genetic Information Nondiscrimination Act (GINA) of 2008; the Department prohibits discrimination in admissions, programs, services, activities, or employment based on race, color, religion, sex, national origin, age, disability, genetics and retaliation. To request this document in alternative format or for further information about this policy, contact the UI Tax office at 602-771-6606; TTY/TDD Services: 7-1-1. • Free language assistance for DES services is available upon request. Ayuda gratuita con traducciones relacionadas con los servicios del DES esta disponible a solicitud del cliente.

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