

Quarterly Report Due Dates

<i>Quarter</i>	<i>Due Date</i>
1st: January – March	April 30
2nd: April – June	July 31
3rd: July – September	October 31
4th: October – December	January 31

2009 Filing Information

Your quarterly Employer's Contribution & Payroll Report (Form 65-5300) can be filed online using the Unemployment Insurance Tax System (UITS). This system allows you to file quarterly reports and pay contributions through MasterCard, money order, paper check or eCheck. You can also schedule your eCheck payment.

Save Time. File Online! Try UITS at: <https://uits.iowaworkforce.org>

A printable form is available at: <http://www.iowaworkforce.org/ui/stawrs/aux2stawrs.htm>

You may also visit your local Workforce Center for a printed copy of the form. Contact your Field Auditor if you have questions. A listing of Field Auditors can be found online at: <http://www.iowaworkforce.org/ui/auditors1.htm>

For general Unemployment Insurance tax questions call: (515) 281-5339 or (800) 972-2024.

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Law Changes for Unemployment Insurance Tax Penalties and Fees

Effective: January 1, 2009

Late or Insufficient quarterly Employer's Contribution & Payroll Reports

- The minimum penalty amount is \$35.00.
- You will pay the minimum penalty (\$35.00) or computed penalty whichever is greater.
- You can find information on the computed penalty by referring to the instructions for the quarterly Employer's Contribution & Payroll Report. Instructions can be found at:

<http://www.iowaworkforce.org/ui/stawrs/employerinstructions.pdf>

- **You must file reports on time even if you have a zero rate or no wages to report.**

Penalty Table	
Days Delinquent	Penalty (times total wages)
1 - 60	.001
61 - 120	.002
121 - 180	.003
181 - 240	.004
241 - Over	.005

Insufficient Funds

- You will be charged \$30.00 plus costs. This fee includes:
 - Checks
 - Drafts
 - Money Orders

Subpoena Costs

- You must pay all costs associated with the subpoena.
- Refusal to honor all or part of a subpoena will result in a \$250.00 charge.

