

IC 22-4-20

Chapter 20. Uncollectible Claims Against Employers for Contributions

IC 22-4-20-1

Cancellation; records

Sec. 1. (a) Whenever the commissioner shall consider any account or claim for contributions against an employer, and any penalty or interest due thereon, or any part thereof, to be uncollectible, written notification containing appropriate information shall be furnished to the attorney general by the commissioner setting forth the reasons therefor and the extent to which collection proceedings have been taken. The attorney general may review such notice and may undertake additional investigation as to the facts relating thereto, and shall thereupon certify to the commissioner an opinion as to the collectibility of such account or claim. If the attorney general consents to the cancellation of such claim for delinquent contributions, and any interest or penalty due thereon, the board may then cancel all or any part of such claim.

(b) In addition to the procedure for cancellation of claims for delinquent contributions set out in subsection (a), the board may cancel all or any part of a claim for delinquent contributions against an employer if all of the following conditions are met:

- (1) The employer's account has been delinquent for at least seven (7) years.
- (2) The commissioner has determined that the account is uncollectible and has recommended that the board cancel the claim for delinquent contributions.

(c) When any such claim or any part thereof is cancelled by the board, there shall be placed in the files and records of the department, in the appropriate place for the same, a statement of the amount of contributions, any interest or penalty due thereon, and the action of the board taken with relation thereto, together with the reasons therefor.

(Formerly: Acts 1947, c.208, s.2101; Acts 1957, c.299, s.7.) As amended by P.L.18-1987, SEC.61; P.L.80-1990, SEC.15; P.L.21-1995, SEC.102; P.L.290-2001, SEC.18; P.L.175-2009, SEC.35.