

## HAVE A QUESTION? WHO TO CALL

State of Connecticut – Department of Labor  
 Unemployment Compensation Tax Division  
[www.ctdol.state.ct.us/uitax/txmenu.htm](http://www.ctdol.state.ct.us/uitax/txmenu.htm)

Topic	Write	Call	Fax
<ul style="list-style-type: none"> <li>. Registration of employer for unemployment tax reporting</li> <li>. Determination of liability of employers</li> <li>. Status of employers (<i>new employer, successor</i>)</li> <li>. Change of address, status</li> <li>. Discontinue/release of liability for registered employers</li> <li>. Changes in payment options (<i>Tax or Benefit Reimbursing</i>)</li> <li>. Interpretation of Unemployment laws and regulations</li> <li>. Joint and Unit accounts of commonly controlled entities</li> <li>. Requests for partial transfers of Merit Rating experience</li> <li>. Clearance Statements for corporations concerning status with the Secretary of the State</li> </ul>	Department of Labor <b>Employer Status Unit</b> 200 Folly Brook Blvd. Wethersfield, CT 06109	<b>(860) 263-6550</b>	<b>(860) 263-6567</b>
<ul style="list-style-type: none"> <li>. Employer contribution rates – Form UC-54A</li> <li>. Employer charges (taxable) – Form UC-54Q</li> <li>. Employer protests – Form UC-280</li> <li>. Employer appeals – Form UC 56-KC</li> </ul>	Department of Labor <b>Merit Rating Unit</b> 200 Folly Brook Blvd. Wethersfield, CT 06109	<b>(860) 263-6705</b>	<b>(860) 263-6723</b>
<ul style="list-style-type: none"> <li>. 940 re-certifications for the IRS</li> <li>. Credit Statements and Refunds – Form UC116</li> <li>. Employer Contribution Return during the next 4 calendar quarters</li> <li>. Correction returns – Forms UC-2 (Corr); Conn. UC5A (Corr.)</li> </ul>	Department of Labor <b>Cashiers Unit</b> 200 Folly Brook Blvd. Wethersfield, CT 06109	<b>(860) 263-6470</b>	<b>(860) 263-6398</b>
<ul style="list-style-type: none"> <li>. Bankruptcies</li> <li>. Liens: Personal Property; Real Estate; Garnishment; Release of Liens</li> <li>. Missing quarterly tax returns</li> <li>. Collection issues: Balance due, Plans of Payment; Waiver of Penalty</li> <li>. Tax Warrants</li> <li>. Estimated Assessments</li> <li>. Notice to File (UC-14)</li> <li>. Statement of Account (UC-11)</li> <li>. Billing statement (UC-116)</li> </ul>	Department of Labor <b>Delinquent Accounts Unit</b> 200 Folly Brook Blvd. Wethersfield, CT 06109	<b>(860) 263-6185</b>	<b>(860) 263-6379</b>
<ul style="list-style-type: none"> <li>. General questions of UC <u>Tax</u> law</li> <li>. Definition of wages</li> <li>. Definition of an employee</li> <li>. Special bond assessment</li> </ul>	Department of Labor <b>Field Audit Unit</b> 200 Folly Brook Blvd. Wethersfield, CT 06109	<b>Telephone Area Offices</b> Bridgeport (203) 455-2725 Danbury (203) 797-4148 Enfield (860) 741-4285 Hamden (203) 859-3325 Hartford (860) 256-3725 Middletown (860) 754-5130 New Britain (860) 827-7063 New London (860) 439-7550 Norwich (860) 859-5700 Torrington (860) 626-6221 Waterbury (203) 437-3400 Willimantic (860) 423-2689	
<ul style="list-style-type: none"> <li>. Quarterly Filing of Wage &amp; Tax Information via the Internet (<i>UC-5A/UC-2</i>)</li> <li>. Magnetic Filing of Wage &amp; Tax Information                             <ul style="list-style-type: none"> <li>Who must file magnetically?</li> <li>Registering to file magnetically</li> <li>Specifications for filing magnetically</li> <li>Mailing address for magnetic media submissions</li> </ul> </li> <li>. Paper Filing of Wage Information (UC-5A)                             <ul style="list-style-type: none"> <li>Specifications &amp; format requirements</li> <li>Correction of Social Security Numbers</li> <li>Correction of quarterly returns</li> </ul> </li> </ul>	Department of Labor <b>Tax Automation &amp; Wage Processing Unit</b> 200 Folly Brook Blvd. Wethersfield, CT 06109	Internet, Magnetic & Paper Filing <b>(860) 263-6375</b>	<b>(860) 263-6379</b> (Fax)

## Taxable Employer's Mailings Calendar

When	What	Why
<b>March</b>		
<i>First Friday</i>	Statement of Experience Account and New Contribution Rate ( <i>Form UC-54A</i> )	Provides taxable employers a transcript of experience account data used to compute current year contribution rate
<i>Last Week</i>	Employee Quarterly Earnings Report/ Employer Contribution Return <i>Form UC-5A/UC-2</i>	To report quarterly employee wages and Pay UC taxes
<b>June</b>		
<i>Last Week</i>	Employee Quarterly Earnings Report/ Employer Contribution Return <i>Form UC-5A/UC-2</i>	To report quarterly employee wages and Pay UC taxes
<b>September</b>		
<i>Last Week</i>	Employee Quarterly Earnings Report/ Employer Contribution Return <i>Form UC-5A/UC-2</i>	To report quarterly employee wages and Pay UC taxes
<b>December</b>		
<i>Last Week</i>	Employee Quarterly Earnings Report/ Employer Contribution Return <i>Form UC-5A/UC-2</i>	To report quarterly employee wages and Pay UC taxes
	Notice of Potential Liability <i>Form UC-280</i>	Informs base period employers of an award of benefits and potential charges to their experience accounts. Affords employer the opportunity to protest the charging of benefits to their account.
<b>Weekly/Daily</b>	Notice to Employer of Approval of Claim For Benefits ( <i>Form UC-56KC</i> )	Notice of an award of benefits to non-base period separating employer, or to a base-period employer involved in a hearing resulting from a subsequent separation or other issue not previously covered by Form UC-280
	Billing Statement – Credit Statement <i>Form UC-116</i>	To notify employer of a new delinquent balance or a credit balance
<b>Quarterly</b>	Periodic statement of charges <i>Form UC-54Q</i>	Mailed to each taxable employer <i>IF</i> charges have occurred since previous statement. Reports the names, SS Nos., weeks for which benefits have been paid, and the amount chargeable to the employer's experience account.
	Statement of Account <i>Form UC-11</i>	To notify employer of any tax delinquency.
	Notice to File Employer Contribution Return <i>Form UC-14</i>	Sent to employers who fail to file current quarterly tax returns.

