



Employment Security Department

WASHINGTON STATE

P.O. Box 9046 • Olympia, WA 98507-9046

after 1

February 23, 2012

ESD number: 000-123456-78-9

UBI number: 600-123-456-789

ABC Company
123 Main Street
Any City, WA 99999

Dear Employer:

You now have an account

We opened an account for you at the Employment Security Department after determining that you're subject to the Washington Employment Security Act. Your new ESD number is printed above. Please include it whenever you contact us.

If the ownership of your business ever changes, please let us know as soon as possible.

How to file quarterly tax reports

Please visit esd.wa.gov/file-taxes.

If you need paper forms, please email us at TaxForms@esd.wa.gov. Please mention the number of employees you have so we can send the correct number of forms.

If you have no employees

If you pay no wages in a quarter, and your account has not been closed, you're still required to submit a report. There are three ways you can submit a report when you pay no wages:

- Submit it electronically at esd.wa.gov/file-taxes.
- Mail the paper form to us after checking the box for "no payroll this quarter."
- Call 1-888-836-1900 to file a "no payroll" report by phone. **Your default PIN is 6952.**

Questions?

If you have questions, please contact the Status Unit at Status@esd.wa.gov or 360-902-9360, or your district tax office at SpokaneDTO@esd.wa.gov or 509-532-3090.

Sincerely,

Chris Johnson
Tax Specialist
Status Unit



Employment Security Department

WASHINGTON STATE

P.O. Box 9046 • Olympia, WA 98507-9046

after 2

February 23, 2012

ESD number: 000-123456-78-9

UBI number: 600-123-456-789

ABC Company
123 Main Street
Any City, WA 99999

Dear Employer:

Penalty warning

You made an error on your unemployment tax and wage report. There's no penalty for your first error, but we must fine you \$75 to \$250 every time you make one of these errors in the future.

- You do not send a required report.
- You send a report that has invalid or missing information.
- You use a form that our agency did not print, such as a photocopy.

You made the following error

Hours worked were missing or invalid for 5 out of 5 entries.

Please call with corrections

Please call your district tax office at 509-532-3090 to provide correct information because we will need it if one of your employees applies for unemployment benefits. Please note that your call will not prevent you from receiving a penalty the next time you make an error.

Helpful hints

- Our tax software makes it easy to file your taxes electronically, and it keeps you from making most mistakes that lead to penalties. To get it free, please visit esd.wa.gov/file-taxes.
- If you need a paper tax form or more wage forms, please email us at TaxForms@esd.wa.gov. Please include the number of employees you have so we can send the correct number of forms.

Get more information

- To read the penalties law, please visit apps.leg.wa.gov/rcw and enter 50.12.220 in the search box.
- If you have questions, please contact either:
 - Your district tax office at SpokaneDTO@esd.wa.gov or 509-532-3090, or
 - The Proper Reporting Service group at ProperReportingSvc@esd.wa.gov or 360-902-9477.

Sincerely,

UI Tax & Wage staff

Employers who participated in the usability testing of our new letters signed this consent form. We have submitted this document for your reference, not for judging purposes.



Employment Security Department

WASHINGTON STATE

P.O. Box 9046 • Olympia, WA 98507-9046

About Your Participation in Usability Testing

Welcome!

Washington State Employment Security Department appreciates your help evaluating the correspondence that we send to employers so we can improve it.

During this session, we'll ask you to:

- Perform specific tasks using some of our documents.
- Talk out loud about what you're thinking while you do these tasks.
- Fill out a questionnaire.
- Answer interview questions.

We'll observe and record information about how you work with the documents. This information will help us to improve our documents and train staff to create better documents.

By signing this form, you give us permission to share the results of the session with others. You also grant your consent for us to videotape you and use the video for training purposes.

Your full name will be kept confidential. We won't share your name or any information about you with anyone.

Please let us know if you need a break at any time or if you have questions. You may withdraw from this evaluation at any time.

If you agree with these terms, please sign here to indicate your agreement:

Signature: _____

Printed name: _____

Date: _____