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STATE OF WASHINGTON

EMPLOYMENT SECURITY DEPARTMENT

DATE: 04/20/07

ABC Company
123 Main Street
Any City WA 99999

Es Reference Number
123456 99 3

You have been determined subject to the Washington Employment Security Act effective 01/01/07.

Please use your number as shown above on all communications and reports to the Employment Security Department.

Reports are enclosed and must be returned for each quarter following your first date of employment which was 01/01/07. Instructions for proper completion of these reports appear on the reverse side of the report.

You will be sent a tax report (EMS 5208) each quarter which must be completed and returned with your payment. If no wages are paid in a quarter and your account has not been closed, you are required to submit a report for that quarter indicating "NO PAYROLL". You may file this report by phone using the Washington Employer Help Line.

All businesses may call 1-888-836-1900 (TOLL FREE). Your default pin number is 6952.

It is your responsibility to advise us immediately of any change in the ownership of your business, since your status under the law may be affected.

If you have further questions, please contact this department Olympia at (360)902-9360.

Status Section
Tax Central Office Operations

Enclosures
Packet
Washington Employer Helpline Brochure
EMS 5208 (X)



STATE OF WASHINGTON

EMPLOYMENT SECURITY DEPARTMENT

April 20, 2007

ABC Company
PO Box 1
1 Main St
City, WA 99999

ES Reference #: 000-123456-78 9

DTO: SEATTLE NORTH

Your 1st quarter 2007 (January, February, March) report is not in compliance with RCW 50.12.070 and WAC 192-310-010 2(c) and/or WAC 192-310-030.

WHY IS THIS IMPORTANT? Second Engrossed Senate Bill 6097 (2ESB 6097) sets forth penalties for incomplete reports and reports filed using an incorrect format. The Department has given prior notification of these changes through tax flyers and the Business Update articles. Visit our website at efile.go2ui.com for more information.

Your report does not meet the requirements of the law because it is incomplete. This means that all required data or data elements are not reported. Complete social security numbers, names, hours and wages are required for every employee. (See instructions mailed with your tax report or incorporated in the electronic software package.)

IF YOUR NEXT QUARTERLY REPORT IS NOT FILED CORRECTLY, YOU WILL BE SUBJECT TO THE FOLLOWING PENALTIES:

Penalty for an incomplete tax report or a report using an incorrect format will not exceed \$250.00 dollars or 10% of the quarterly taxes due. When no quarterly tax is due, the following schedule will apply:

Penalty for filing	1st Occurrence	2nd Occurrence	3rd and Subsequent Occurrences
Incomplete tax report and/or Incorrect format	\$75.00	\$150.00	\$250.00

Penalties apply to reports filed electronically or on paper.

HOW TO AVOID THESE PENALTIES: You can avoid these penalties by reporting complete data using the correct format. Visit our website at www.wa.gov/esd/uifasttax for information on selecting the electronic option that best fits your needs, and for complete instructions for all electronic options. If you encounter problems filing electronically, please call the Technical Support Unit at (360) 902-9636.

If you are unable to file electronically, you may request paper forms by sending an email to the Department at taxforms@esd.wa.gov or by calling your local District Tax Office at the number listed below.

CONTACT US FOR ASSISTANCE: Please call your local District Tax office at (206) 706-3801 for assistance.