

private, non-profit organization, and as a part of any such agreement the Board may accept monies, services, or quarters as a contribution to the unemployment compensation administration fund.

COLLECTION OF CONTRIBUTIONS.

14. (a) *Assessments.*

(1) If an employer files a report for the purposes of determining the amount of contributions due under this Act but fails to pay contributions or interest, the Board may assess the amount of contributions or interest due on the basis of the information submitted and shall give written notice of such assessment to the employer. In the event that such report is subsequently found to be incorrect additional assessments may be made, paragraph (4) of this sub-section to the contrary notwithstanding.

(2) If an employer fails to file, on or before the date prescribed in regulations issued pursuant to this Act, a report for the purpose of determining the amount of contributions due under this Act, or if such report when filed is deemed by the Board to be incorrect or insufficient, then the employer shall file a correct and sufficient report within ten days after the Board requires the same by written notice, and upon failure so to do, the Board shall assess the amount of contributions or interest due from such employer on the basis of such information as it may be able to obtain, and shall give written notice of such assessment to the employer.

(3) If the Board believes that the collection of any contribution or interest under the provisions of this Act will be jeopardized by delay, it may, whether or not the time prescribed by this Act or by any regulations issued pursuant thereto for making reports and paying such contributions has expired, immediately assess such contributions, together with interest, and shall give written notice of such assessment to the employer.

(4) Assessments pursuant to this sub-section shall finally and irrevocably fix the amount of contributions or interest due and payable unless the employer shall, within fifteen days after the mailing of such determination, apply to the Board for a hearing, or, unless the Board of its own motion reduces the said contributions or interest. After such hearing the Board shall enter an order affirming, modifying, or setting aside the assessment and shall promptly give the employer written notice of its decision.

(b) *Refunds.* If not later than one year after the date of payment of any contributions or interest, an employer who