

*For any organization which did not pay wages throughout the four calendar quarters of the preceding calendar year, that percentage of its payroll during that year as the Executive Director shall determine.*

*At the end of each taxable year, the Executive Director may ~~notify~~ MODIFY the quarterly percentage of payroll thereafter payable by the non-profit organization in order to minimize excess or insufficient payments.*

*At the end of each taxable year, the Executive Director shall determine whether the total of payments for that year made by a non-profit organization is less than, or in excess of, the total amount of regular benefits plus one-half of the amount of extended benefits paid to individuals during that taxable year based on wages attributable to service in the employ of that organization. Each non-profit organization whose total payments for that year are less than the amount so determined shall be liable for payment of the unpaid balance to the fund in accordance with subparagraph (iii). If the total payments exceed the amount so determined for the taxable year, all or part of the excess may, at the discretion of the Executive Director, be refunded from the fund or retained in the fund as part of the payments which may be required for the next taxable year.*

*(iii) Payment of any bill rendered under subparagraph (i) or subparagraph (ii) shall be made not later than 30 days after that bill was mailed to the last known address of the non-profit organization or was otherwise delivered to it, unless there has been an application for review and redetermination in accordance with subparagraph (v).*

*(iv) Payments made by any non-profit organization or any other employer under the provisions of this subsection shall not be deducted or deductible, in the whole or in part, from the remuneration of individuals in the employ of the organization, as more particularly provided in Section 16 of this article.*

*(v) The amount due specified in any bill from the Executive Director shall be conclusive on the organization unless, not later than 15 days after the bill was mailed to its last known address or otherwise delivered to it, the organization files an application for review by the Executive Director setting forth the grounds for that review.*

*The Executive ~~Director~~ DIRECTOR shall promptly review and reconsider the amount due specified in the bill and shall thereafter issue a determination in any case in which that application for redetermination has been filed. Any such ~~redetermination~~ DETERMINATION shall be conclusive on the organization unless, not later than 15 days after the ~~redetermination~~ DETERMINATION was mailed to its last known address or otherwise delivered to it, the organization files an appeal to the Board of Appeals, setting forth the grounds for the appeal. Proceedings on appeal to the Board of Appeals from the amount of a bill rendered under this subsection or a redetermination of that amount shall be in accordance with the provisions of subsection (g) hereof, and the decision of the Board of Appeals shall be subject to the provisions of subsection 15(c) of this article with respect to judicial review.*

*(vi) Past due payments of amounts in lieu of contributions, or reports with respect thereto, shall be subject to the same interest and penalties that, pursuant to Sections 15 and 17, apply to past due or delinquent contributions and reports.*