

time and for the same reason, twenty-five or more workers employed in a single establishment, the employer shall file with the Executive Director, in lieu of individual separation notices, a notice setting forth the reason for such layoff, together with a list of the names and social security numbers of the workers affected. In cases of unemployment because of a labor dispute, the employer shall file with the Executive Director, in lieu of individual separation notices, a notice setting forth the existence of such dispute, without any statement as to the nature of such dispute and shall submit with such notice a list of the names and social security numbers of the workers affected.

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(a) (3) If the Executive Director believes that the collection of any contribution or interest under the provisions of this article will be jeopardized by delay, [it] HE may, whether or not the time prescribed by this article 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.

(b) (1) Where any employing unit has made a payment to the Executive Director of contributions or interest alleged to be due, in whole or in part, the employing unit making such payment may make application to the Executive Director for an adjustment thereof in connection with contribution payments then due, or for a refund because such adjustment cannot be made. If the Executive Director shall determine that such amount or any portion thereof was erroneously collected, the Executive Director shall allow such employing unit to make an adjustment thereof without interest in connection with contribution payments then due by such employing unit. If such adjustment cannot be made, the Executive Director shall refund said amount without interest. Contributions shall be refunded from the fund and interest shall be refunded from the Special Administrative Expense Fund. No refund or adjustment shall be allowed with respect to a payment as contributions or interest unless an application therefor shall be made on or before whichever of the following dates shall be the later: (1) One year from the date on which such payment was made; or (2) three years from the last day of the period with respect to which such payment was made; provided that with respect to applications for refund or adjustment filed on or after January 1, 1964, in any case in which the employing unit reported wages that have been included in the determination of an eligible claimant for benefits, any refund or adjustment shall be reduced by the amount of benefits received by the claimant chargeable to such employing unit. For like cause, and within the same period, adjustments or refunds without interest may be so made on the initiative of the Executive Director. Nothing in this article, or any part thereof, shall be construed to