

(ii) shall mail written notice of the assessment to the employing unit at the last known address of the employing unit or otherwise deliver the notice; and

(iii) notwithstanding subsection (f) of this section, may make an additional assessment if the report subsequently is found to be incorrect.

(2) If an employing unit under an election fails to make a reimbursement payment or pay interest on the payment, the Secretary:

(i) may assess the amount of the payment or interest due; and

(ii) shall mail written notice of the assessment to the employing unit at the last known address of the employing unit or otherwise deliver the notice.

(3) PAYMENTS MADE BY CHECKS OR OTHER NEGOTIABLE INSTRUMENTS RETURNED FOR INSUFFICIENT FUNDS SHALL BE CONSIDERED A FAILURE TO PAY CONTRIBUTIONS OR REIMBURSEMENTS DUE UNDER THIS SUBSECTION AND ARE SUBJECT TO AN ADDITIONAL PENALTY OF \$25.

(d) (1) If an employing unit fails to submit a report under an election or for determination of the amount of contributions due on or before the date required by regulation, or if the Secretary determines that a report submitted by an employing unit is incorrect or insufficient, the Secretary shall require by written notice that the employing unit submit a correct and sufficient report.

(2) An employing unit shall submit a correct and sufficient report within 10 days after the Secretary requires it.

(3) If an employing unit fails to comply with paragraph (2) of this subsection, the Secretary shall:

(i) make an assessment on the basis of any information that the Secretary is able to obtain; and

(ii) mail written notice of assessment to the employing unit at the last known address of the employing unit or otherwise deliver the notice.

(e) (1) Regardless of whether the time allowed under this title for submitting reports or contributions or making reimbursement payments has expired, if the Secretary believes that collection will be jeopardized by delay, the Secretary immediately may assess a contribution, reimbursement payment, or interest.

(2) The Secretary shall mail written notice to an employing unit of an assessment under paragraph (1) of this subsection at the last known address of the employing unit or otherwise deliver the notice.

(f) (1) An assessment under this section is final unless:

(i) within 15 days after the mailing of the assessment an employing unit applies to the Board of Appeals for a hearing; or