

# Basic Collections Steps

- UIA 1448, Notice of Assessment, notifies employers of delinquencies.
- UIA 1494, (Lien) Collection Notice, is sent if delinquency is not paid.
- UIA 1492, Notice to Withhold, is sent to bank if delinquency is not paid.
- At the same time, UIA 1449, UIA Tax Lien, is sent to county for recording.

# Missing Form UIA 1028

- UIA 1430, Notice of Delinquent Tax Report, is sent 45 days after quarter end date.
- UIA 1093, Determination of Willful Neglect, is sent with UIA 1772, Discontinuance, if 1028 not received within 10 days after 1430 sent.
- UIA 5223, Notice of Estimated Tax Liability, is sent & posted to account if 1028 not received within 30 days.
- UIA 1448, Notice of Assessment, is sent 5 days after estimated 1028 posts.