

UI Quarterly News

Connect to the Electronic World of the Unemployment Insurance Program

www.coloradoworkforce.com/
*click on
eServices*

Colorado Department of Labor and Employment
Unemployment Insurance Operations, Tax Administration
P.O. Box 8789, Denver, CO 80201-8789

Bill Owens
Governor

Vickie L. Armstrong
Executive Director

The Colorado Department of Labor and Employment's Unemployment Insurance (UI) Program continues to improve and enhance its Web site. We encourage you to try the customer-friendly and easy-to-use **eServices** mentioned in this newsletter.

For tax inquiries or further information about the UI Web site, you may contact UI Tax Administration between 8:00 a.m. and 5:00 p.m. (Mountain time) Monday through Friday:

Phone: 303-318-9100 (Denver-metro area)
or 1-800-480-8299 (outside the Denver-metro area)
E-mail: unemp.tax@state.co.us

AMERICA'S SERVICE LOCATOR

The Internet-based America's Service Locator (ASL) contains information on service providers that are relevant to employment and training. State residents who have Internet access may

readily learn where the workforce development services they seek are available and how to access those services. Log on to www.servicelocator.org for information about available employment and training services ranging from one-stop career centers to child-care providers to transportation services. The immediate connection and underlying premise of ASL is to provide universal access to service, which is consistent with the principles of the Workforce Investment Act. State and localities have direct control over the maintenance of their data through the ability to make real-time changes using authorized passwords.

IS THE AMOUNT OF YOUR QUARTERLY TAXES LESS THAN \$5?

Beginning with your first quarter 2002 unemployment insurance (UI) tax report, if the amount due for this quarterly report is less than \$5, you are not required to pay that amount. This nonpayment of taxes is the result of recently enacted legislation (House Bill 01-1200) that became effective January 1, 2002. The nonpayment of taxes impacts wages reported for the first quarter 2002 and subsequent quarters.

In this newsletter, we are providing you with an example of the Form UITR-77, Worksheet for Potential Payment Waiver, that will assist you in completing your Form UITR-1, Unemployment Insurance Tax Report. The worksheet provides you with the necessary steps to properly calculate the amount of taxes due and to minimize the creation of unnecessary debits or credits to your Colorado employer UI tax account.

For electronic filing of Form UITR-1, Unemployment Insurance Tax Report, we have updated the **eServices online tax report** at www.coloradoworkforce.com. Once you have accessed the report, enter the required data. After you have entered all the required data, click on the Total button. **Calculations to determine if your taxes due are less than \$5 will be done automatically.** You will be informed immediately if your taxes due are less than \$5 and if you are not required to remit the amount due.

For each quarter that you are not required to pay the amount of taxes due, your Colorado employer UI tax account will be credited with the amount due. This will benefit you for purposes of the federal Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, and the annual computation of your Colorado UI tax rate.

The following information is provided in anticipation of questions you may have regarding the nonpayment of taxes if the amount is less than \$5:

- If you are eligible for the 20 percent [0.20] tax credit for the current quarter, this tax credit will be used to reduce the amount due for the report being filed. After computing the 20 percent tax credit, if the amount due is less than \$5, you are not required to submit a payment.
- You are required to submit the amount due if a regular credit from a prior quarter results in the amount due to be less than \$5. A regular credit is a credit that does not include the 20 percent [0.20] tax credit.
- If you file a late report for a year prior to 2002, and the total amount due is less than \$5, you will need to submit a payment. The new law affects only those tax reports filed for year 2002 and subsequent years.

WORKSHEET FOR POTENTIAL PAYMENT WAIVER

The following Form UITR-77, Worksheet for Potential Payment Waiver, is provided to calculate the amount of taxes due for the first quarter of 2002. Form UITR-77 may also be downloaded from the Web site.

Before filling out this worksheet, you must first complete your Form UITR-1, Unemployment Insurance Tax Report, (through Line 15) and the Form UITR-73, Tax-Credit-Calculation Worksheet, which is enclosed with your tax report if you meet the criteria for the 20 percent [0.20] tax credit.

Please keep the completed worksheet for your files. It should not be submitted with your Unemployment Insurance Tax Report.

Colorado Employer Account Number	
Quarter/Year Being Calculated	

1. Enter the sum of Lines 12, 13, and 14 from Form UITR-1, Unemployment Insurance Tax Report.	
2. Enter your Tax Credit, if applicable, from Form UITR-73, Tax-Credit-Calculation Worksheet.	
3. Enter amount due this quarter, which is the result of Line 1 minus Line 2. If the result is less than \$5, enter zero.	
4. Additional debit or credit amount; add or subtract the amount, as appropriate. (Enter this amount on Line 15 of your Unemployment Insurance Tax Report.)	
5. Total amount due, which is the sum of Lines 3 and 4. (Enter this amount on Line 16 of your Unemployment Insurance Tax Report.)	

For further information about Form UITR-77 or to order the form, you may contact UI Tax Administration between 8:00 a.m. and 5:00 p.m. (Mountain time) Monday through Friday:

Phone: 303-318-9100 (Denver-metro area)
or 1-800-480-8299 (outside the Denver-metro area)
E-mail: unemp.tax@state.co.us

VISIT OUR WEB SITE FOR ONLINE SERVICES

UNEMPLOYMENT INSURANCE (UI) TAX REPORT

This page allows employers to file Form UITR-1, Unemployment Insurance Tax Report, for the current quarter, including those employers that paid no wages for the quarter. When your tax report is filed electronically, calculations will automatically be completed to determine if you qualify for the 20 percent [0.20] tax credit and if the amount due is less than \$5. You will not be

required to remit an amount that is less than \$5. Once the report is submitted, a payment form is generated, enabling you to mail the UI tax payment.

UI REPORT OF WORKERS WAGES

Employers with 100 or fewer employees may submit Form UETR-1a, Unemployment Insurance Report of Workers Wages, electronically. Employers who filed Form UETR-1a online the prior quarter will be presented with the names and social security numbers of their employees.

EMPLOYER-CHANGE-OF-BUSINESS ADDRESS

At the Employer-Change-of-Business-Address page, you may change one or more of your business addresses for UI purposes online, such as your location, mailing, payroll, banking, or benefits address.

NEW EMPLOYER REGISTRATION

New businesses may register by filing Form CR 100, Colorado Business Registration, electronically. Each month, approximately 200 Colorado businesses register online.

Each business using the online registration will immediately receive the fee amount that should be sent to the Department of Revenue.

FORMS COMMONLY USED BY EMPLOYERS

Employer forms may be ordered online by clicking on eServices, scrolling down to Unemployment Insurance Benefits & Tax, and then clicking on Common Employer Forms. Forms may also be ordered by calling 303-318-9100 (Denver-metro area) or 1-800-480-8299 (outside the Denver-metro area).

The following forms may be ordered online:

- UETR-1, Unemployment Insurance Tax Report.
- UETR-1a, Unemployment Insurance Report of Workers Wages.

The following forms may be ordered online or downloaded:

- UITL-2, Employer Change Request.
- UETR-3, Unemployment Insurance Tax Report Adjustment.
- UETR-6a, Multiple Quarter Adjustment of Worker Wages.
- UETR-6c, Social Security Number (SSN) Corrections.
- UETR-77, Worksheet for Potential Payment Waiver.

<p>WESTERN ASSOCIATION OF WORKERS' COMPENSATION BOARDS 30TH ANNUAL CONVENTION</p>

The Colorado Division of Workers' Compensation is hosting the 30th Annual Western Association of Workers' Compensation Board (WAWCB) Convention. The convention will be held at the Adam's Mark Hotel in Denver from May 12 to May 15, 2002. The WAWCB, a nonprofit corporation consisting of 18 Workers' Compensation agencies located in the western region of the country, will host speakers and social activities as a part of this convention.

If you are interested in being an exhibitor or sponsoring, in full or in part, a break, breakfast, dinner, or reception during the convention, please contact Kathy Banning, Colorado Division of Workers' Compensation by phone at 303-318-8637 or by e-mail at kathy.banning@state.co.us.