

**CHAPTER 27-02-08  
TENTATIVE WAGE AND CONTRIBUTION REPORTS**

Section

27-02-08-01	Application for Time Extension
27-02-08-02	Filing of Tentative Wage and Contribution Report
27-02-08-03	Overpayments and Deficiencies in Amount Due

**27-02-08-01. Application for time extension.**

1. An employer desiring an extension of time for the filing of wage and contribution reports must make written application for an extension of time to the unemployment compensation division prior to the due date of any such wage and contribution report. The application must include reason for the request.
2. In the discretion of the director of the unemployment compensation division of the bureau, an extension of time not to exceed thirty days from the due date of the return may be granted. The application shall be approved in writing, and a copy of such written approval shall be attached to a tentative return to be submitted not later than the due date of the quarterly wage and contribution report.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-02, 52-04-01

**27-02-08-02. Filing of tentative wage and contribution report.**

1. The employer will tender with such tentative return an estimated amount of the contributions due and payable for the calendar quarter for which such tentative return is filed.
2. The employer will submit within the period of extension an accurate return reflecting the payments of wages to all workers employed during the calendar quarter for which the tentative return was originally filed and will accurately compute the contributions due and payable on the basis of the taxable wage payments actually made during the calendar quarter covered by such tentative return.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-02, 52-04-01

**27-02-08-03. Overpayments and deficiencies in amount due.**

1. Credit memoranda will be issued for all overpayments and such overpayments are subject to refund upon application by the employer and may be refunded in the discretion of the North Dakota unemployment compensation division without formal application for refund by the employer.
2. All deficiencies in the amount due for contributions shall be subject to interest as provided for by North Dakota Century Code section 52-04-11 and no employer's account shall be credited for ratemaking purposes, excepting as of date of actual receipt of contributions due and payable.
3. Nothing contained in this chapter shall be construed to give employers the right to use overpayments as advance payments to effect a reduction in experience rating not otherwise contemplated by the North Dakota Unemployment Compensation Act, or to waive any of the requirements of the North Dakota Unemployment Compensation Law.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-02, 52-04-14