

**04 NCAC 24D .0604 ANNUAL REPORTS FROM DOMESTIC EMPLOYERS**

(a) A request by a domestic employer to report wages paid, and pay contributions on an annual basis shall be made in writing and delivered to DES pursuant to 04 NCAC 24A .0104. There is no special form or format required for the written request.

(b) Each qualified domestic employer who has made an election as referenced in Paragraph (a) of this Rule shall file with DES, a domestic Employer's Annual Tax and Wage Report (Form NCUI 101-C), that shall include all information specified under Rule .0603 of this Section and subtotaled for each quarter during the calendar year in which wages were paid.

*History Note: Authority G.S. 96-4; 96-9.15; 96-10;  
Eff. July 1, 2015.*