

➤ **Penalty – Erroneous, Incomplete, or Insufficient Report**

Effective Date: *May 17, 2010 (Ch. 2010-90)*
 May 27, 2010 (Ch. 2010-138)

Statute Reference: *Section 443.141(1)(b), F.S.*

Chapter Law: *Section 10, 2010-90 (CS/CS/SB 1736, 1st Eng.)*
 Section 20, 2010-138 (CS/HB 7157, 1st Eng.)

Imposes a penalty of \$50 or 10 percent of any tax due, whichever is greater, when an employing unit files an erroneous, incomplete, or insufficient report with the Department or the Agency for Workforce Innovation. Limits the penalty to \$300 per report. Requires the penalty to be waived if the employing unit files an accurate, complete, and sufficient report within 30 days after a penalty notice was issued. Limits the waiver to no more than once during a 12-month period. Allows penalty and interest for an erroneous, incomplete, or insufficient report to be waived when the penalty or interest is inequitable.