

Louisiana Works
24 Accent Drive, Ste. 107
Monroe, LA 70202



02-05-2026

DAMMON ENGINEERING INC
DAMMON ENGINEERING INC
554 OLD SPANISH TRL # A-C
SLIDELL, LA 70458-4054

000080



UI Account Number:
566509-2
Reference Number:
LWC00009278

INTENT TO ASSESS PENALTY

DO NOT IGNORE THIS NOTICE – ACTION IS REQUIRED! You are out of compliance with the Louisiana Workforce Commission by failing to submit documents requested in the **“Notice of UI Tax Compliance Audit Letter”** sent to you on 01-05-2026.

THIS IS THE SECOND REQUEST FOR INFORMATION. Please see next page for required documents that have **not** yet been received through our secure document portal.

Failure to submit the requested **2024** documents by **02-20-2026** will result in a **penalty assessment of up to \$5,000.00**. Pursuant to Louisiana State Law R.S. 23:1660: *“If, in response to the administrator's request, an employer refuses to allow an audit of its records; fails to make all necessary records available for audit or inspection; or in response to a fraud investigation, fails to provide a claimant's weekly wage information; the employer may be assessed an administrative penalty of \$5,000.00”*.

Be advised that the LWC may cause a copy of a notice of assessment to be filed in the mortgage records of any parish in this state where the employer is engaged in business, resides or owns movable or immovable property in accordance with La. R.S. 23:1727(A).

Under R.S. 23:1722, this determination will become final unless the employer appeals the determination, as provided in R.S. 23:1723 within 30 days of the date of this notice.

Anita Warren
UI Tax Agent
Voice: (225) 491-4044
Email: awarren2@lwc.la.gov

Enclosed Documents:
Missing Required Documents, Questionnaire, Representative Authorization Form, Appeal Form

Disclaimer: *“Louisiana Works maintains strict confidentiality of all financial information and does not release such information to any other taxing agency.”*

REQUIRED AUDIT DOCUMENTS NOT YET RECEIVED

1. Federal 941s and 940 (SSA/IRS format or pdf format generated from Accounting software)
2. Federal W-2 and W-3 (SSA/IRS format or pdf format generated from Accounting software)
3. Federal 1099 and 1096 (SSA/IRS format or pdf format generated from Accounting software)
4. Invoices for all independent contractors and contract labor, (please provide an explanation of services provided by 1099 recipients)
5. Applicable Federal Tax Return (1040 Schedule C, 1120, 1120S, 1065, etc.) including all pages and schedules
6. Individual earnings records and/or payroll journal with gross wages per paycheck
7. Detailed general ledger (disbursement journal, accounts payable etc.) from accounting software
8. Current Workers Compensation Coverage Certificate

Statutory Appeal Rights

Pursuant to R.S. 23:1722 and R.S. 23:1723 of the Louisiana Employment Security Law, if you disagree with this penalty determination, you may file an appeal. The employer, within the 30 day period provided by R.S. 23:1722, may appeal the determination of the administrator by sending an appeal to the administrator by certified or registered mail. The appeal shall fully disclose the reasons, together with facts and figures in substantiation thereof, for objecting to the administrator's determination. The administrator shall consider the appeal, and, if timely requested by the employer, shall grant a fair hearing of which a record shall be made before making a final determination on liability and assessment of contributions, interest and penalties due.

Mailing address for appeal: Louisiana Works
Appeals Tribunal
Attn: Tax Appeals Coordinator
P.O. Box 94094
Baton Rouge, LA 70804
Email: Taxappeals@la.gov

Please include a copy of this letter with your appeal.

LOUISIANA EMPLOYMENT SECURITY LAW

La. R.S. 23: 1660 (C)

C.(1) If, in response to the administrator's request, an employer refuses to allow an audit of its records; fails to make all necessary records available for audit or inspection; or in response to a fraud investigation, fails to provide a claimant's weekly wage information; the employer may be assessed an administrative penalty of five thousand dollars.

(2) Any notice requesting records as provided for in Paragraph (1) of this Subsection must clearly state that a penalty of up to five thousand dollars may be assessed for the failure to provide the records which are requested by the administrator.

(3) Any penalties assessed and collected against the employer shall be credited to the penalty and interest account.

(4) Upon the conclusion of an audit pursuant to this Subsection, the administrator may refund the administrative penalty to the employer, minus all administrative costs associated with the audit request.

La. R.S. 23: 1722

If an employer fails to make and file any report required by authority of this Chapter or to pay any contributions, interest, penalty or other payments due under this Chapter, or if a report made and filed does not correctly compute the liability of the employer, the administrator shall cause an audit, investigation, or examination to be made to determine the liability, contributions, interest and penalty due by the employer, or if no report has been filed he shall determine the liability, contributions, interest and penalty by estimate or otherwise. Having determined the amount of liability, contributions, interest and penalty due, the administrator shall send a notice by certified or registered mail to the employer at the last known address of the employer setting out the determination of liability, contributions, interest and penalty due and informing the employer of his intent to assess the amount of the determination against the employer after thirty calendar days from the date of the notice and that unless the employer appeals the determination as provided in R.S. 23:1723 within the thirty-day period the assessment shall become final.

La. R.S. 23:1723

The employer, within the thirty-day period provided by R.S. 23:1722, may appeal the determination of the administrator by sending an appeal to the administrator by certified or registered mail. The appeal shall fully disclose the reasons, together with facts and figures in substantiation thereof, for objecting to the administrator's determination. The administrator shall consider the appeal, and, if timely requested by the employer, shall grant a fair hearing of which a record shall be made before making a final determination on liability and assessment of contributions, interest and penalties due.

La. R.S. 23:1727(A)

A. The administrator may cause a copy of the notice of assessment to be filed in the mortgage records of any parish in this state without costs in which the administrator believes that the employer is engaged in business, resided or owns movable or immovable property. The notice of assessment when filed for record shall have the same legal effect as a judgment and shall operate as a first lien, privilege, and mortgage on all of the movable or immovable property of the employer from the date of such filing.



DAMMON ENGINEERING INC - 566509-2

The 3 following files must be submitted in either of the formats listed below:

- IRS 1099 format required by the specifications found in the IRS 1099 Publication 1220 Part C. Record Format Specifications Record Layouts
- W-2 / W-2C wage data file format in accordance with Social Security Administration's (SSA) electronic filing format standards (EFW2 / EFW2C)
- 1099 and W-2 PDF files generated directly from accounting software used by your company

A DOCUMENTS TEMPLATE IS AVAILABLE ON THE DOCUMENT UPLOAD PAGE. IF NEEDED, YOUR BUSINESS ACCOUNTING REPRESENTATIVE CAN HELP YOU CREATE AND SUBMIT THESE REQUESTS. FAILURE TO SUBMIT DOCUMENTS IN THE REQUESTED FORMAT CAN RESULT IN ADDITIONAL PENALTIES.

AS OF THE 2023 AUDIT YEAR, PDF FILES WILL NO LONGER BE ACCEPTED FOR MORE THAN TEN WORKER STATEMENTS (e.g., W-2/1099)

The above listed formats apply to the 3 types of records listed below:

1. Federal 941s and 940 (**SSA/IRS format**)
2. W-2s and W-3 (**SSA/IRS format**)
3. 1099s and 1096 (**SSA/IRS format**)

All other listed documents (Items 4-8) can be submitted in standard electronic formats generated either directly from account software or scanned filed formats (PDF, TXT, CSV, etc.)

4. Invoices for all independent contractors and contract labor (***You must include a listing with an explanation of services provided by EACH 1099 recipient***)
5. Applicable Federal Tax Return (1040 Schedule C, 1120, 1120S, 1065, etc.) including **all pages and schedules**
6. Individual earnings records and/or payroll journal. (***This record must include gross wages per paycheck including any deductions, date of payment, check number or indication of Direct Deposit (DD)***)
7. Detailed General Ledger (disbursement journal, accounts payable etc.) from accounting software. If no general ledger is available, please provide bank statements including cancelled checks/check stubs
8. Current Workers Compensation Coverage Certificate

Other records may be requested as needed for completion of the audit.

All requested documents for the assigned audit year(s) must be uploaded in the proper format to the secure portal at <https://www.laworks.net/AWSDocumentPortal>, **no later than 02-20-2026**. For the secure audit portal, your Reference number is **LWC00009278** and your access code is **145946aa**

If you are unable to upload the required documents as requested above, please contact your business accounting service or accounting software company. For any other questions regarding this audit, you may also contact your Tax Agent at (225) 491-4044 or awarren2@lwc.la.gov.



Complete and Upload this form by 02-20-2026



PRE-AUDIT QUESTIONNAIRE

02-05-2026

DAMMON ENGINEERING INC - 566509-2

This information is requested in connection with the forthcoming payroll audit for 2024.

1. Trade name of the business: _____
2. Physical address of office: _____
3. Name, SSN, and residence address of owner, partners, or principal corporate officers: _____

4. Federal Identification Number: _____
5. Louisiana Revenue and Taxation Number: _____
6. Number of business bank accounts: _____
7. Do you use contract or casual labor? Yes ___ No ___
8. Do you have commissioned labor? Yes ___ No ___
9. Did you issue any 1099s? Yes ___ No ___ If yes, how many _____
10. How many employees do you normally have? Full-time ___ Part-time ___
11. Give a brief description of your business activity: (Product or Service Provided)

12. Does your business have current worker's compensation insurance? Yes ___ No ___ If yes, please provide a copy of certificate.
13. Type of Federal Tax Return filed: ___ 1040 Schedule C ___ 1065 Partnership ___ 1120 Corp ___ 1120S ___
 990 Non-Profit ___ Other (specify) _____

Owner/Officer/Employer (Please print): _____

Signature of Owner/Officer/Employer: _____

Complete and Upload this form by 02-20-2026



DESIGNATED REPRESENTATIVE AUTHORIZATION

02-05-2026

DAMMON ENGINEERING INC - 566509-2

Reference: Forthcoming Payroll Audit

This letter serves to notify the Louisiana Works that the following named person or firm is to be contacted and is authorized to act as "Designated Representative" for an audit to be conducted by the Tax Agent assigned to this account.

Name:

Title / Relationship to Business:

Address:

City, State Zip:

Telephone:

Email:

Indicate by checking one box:

- () This designates the above named as representative for the *audit interview only*.
- () This designates the above named as representative for the *records examination only*.
- () This designates the above named as representative for the *employer during the audit and for post-audit interview*

Owner/Officer/Employer (Please print):

Signature of Owner/Officer/Employer:

Title:

Telephone:

Email:

Date: