

**IOWA WORKFORCE DEVELOPMENT  
Unemployment Insurance Appeals Section  
1000 East Grand—Des Moines, Iowa 50319  
DECISION OF THE ADMINISTRATIVE LAW JUDGE  
68-0157 (7-97) – 3091078 - EI**

**TRILOKKUMAR M PANCHAL  
7675 UNIVERSITY BLVD APT #106  
CLIVE IA 50325**

**PROFESSIONAL RESOURCES INC  
512 N 4<sup>TH</sup> ST  
RED OAK IA 51566**

**Appeal Number: 04A-UI-11919-DT  
OC: 06/06/04 R: 02  
Claimant: Respondent (6)**

**This Decision Shall Become Final**, unless within fifteen (15) days from the date below, you or any interested party appeal to the Employment Appeal Board by submitting either a signed letter or a signed written Notice of Appeal, directly to the **Employment Appeal Board, 4<sup>th</sup> Floor—Lucas Building, Des Moines, Iowa 50319.**

The appeal period will be extended to the next business day if the last day to appeal falls on a weekend or a legal holiday.

**STATE CLEARLY**

1. The name, address and social security number of the claimant.
2. A reference to the decision from which the appeal is taken.
3. That an appeal from such decision is being made and such appeal is signed.
4. The grounds upon which such appeal is based.

YOU MAY REPRESENT yourself in this appeal or you may obtain a lawyer or other interested party to do so provided there is no expense to Workforce Development. If you wish to be represented by a lawyer, you may obtain the services of either a private attorney or one whose services are paid for with public funds. It is important that you file your claim as directed, while this appeal is pending, to protect your continuing right to benefits.

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(Administrative Law Judge)

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(Decision Dated & Mailed)

871 IAC 26.8(1) – Withdrawal of Appeal  
Section 96.7-2-a(2) – Charges Against Employer's Account

**STATEMENT OF THE CASE:**

An appeal was filed from a representative's decision dated October 27, 2004 (reference 02). A hearing was scheduled for November 30, 2004. At the time set for the hearing but in lieu of the hearing being held, the appellant requested the appeal be withdrawn. Based on a review of the administrative file and the law, the administrative law judge enters the following findings of fact, reasoning and conclusions of law, and decision.

FINDINGS OF FACT:

A request has been made by Professional Resources, Inc. (employer), the appealing party, to withdraw the appeal. The request was made because of learning that the employer is not a base period employer of the claimant's claim year, and therefore not subject to charge for benefits paid during the current benefit year.

The claimant established an unemployment insurance benefit year effective June 6, 2004. The claimant worked for the employer after June 6, 2004.

REASONING AND CONCLUSIONS OF LAW:

871 IAC 26.8(1) provides:

- (1) An appeal may be withdrawn at any time prior to the issuance of a decision upon the request of the appellant and with the approval of the presiding officer to whom the case is assigned. Requests for withdrawal may be made in writing or orally, provided the oral request is tape-recorded by the presiding officer.

An employer's account is only chargeable if the employer is a base period employer. Iowa Code §96.7. The base period is "the period beginning with the first day of the five completed calendar quarters immediately preceding the first day of an individual's benefit year and ending with the last day of the next to the last completed calendar quarter immediately preceding the date on which the individual filed a valid claim." Iowa Code §96.19-3. The claimant's base period began January 1, 2003 and ended December 31, 2003. The employer did not employ the claimant during this time, and therefore the employer is not currently a base period employer and its account is not currently chargeable for benefits paid to the claimant.

The request of the appealing party to withdraw the appeal should be approved.

DECISION:

The decision of the representative dated October 27, 2004 (reference 02) is affirmed. The request of the appealing party to withdraw the appeal is approved, and the decision of the representative shall stand and remain in full force and effect. The claimant is entitled to receive unemployment insurance benefits, provided the claimant is otherwise eligible. The employer's account is not subject to charge in the current benefit year.

ld/b