

IOWA DEPARTMENT OF INSPECTIONS & APPEALS  
DIVISION OF ADMINISTRATIVE HEARINGS  
Wallace State Office Building  
Des Moines, Iowa 50319

**Appeal Number:** 08-IWDUI-026  
**OC:** 12/10/06  
**Claimant:** Appellant (1)

**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.

**DECISION OF THE ADMINISTRATIVE LAW JUDGE**

**REGINA F WHIPPLE  
315 S 15<sup>TH</sup> STREET APT #B  
FORT DODGE IA 50501**

**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.

**IOWA WORKFORCE DEVELOPMENT  
QUALITY CONTROL  
1000 EAST GRAND AVENUE  
DES MOINES IA 50319-0209**

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 the Department . 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.

DAN ANDERSON, IWD

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(Administrative Law Judge)

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February 29, 2008

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(Decision Dated & Mailed)

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871 IAC 24.2(1)b(8) – Claim for Benefits/Dependents

**STATEMENT OF THE CASE:**

The claimant filed an appeal from an Iowa Workforce Development decision dated January 9, 2008, reference 01, which held that the claimant was not eligible to claim her child Madison as a dependent on her unemployment insurance claim.

After due notice was issued, a hearing was held by telephone conference call on February 26, 2008. The claimant participated. Iowa Workforce Development, Quality Control, participated by Randy

Cramer, Auditor.

#### FINDINGS OF FACT:

The administrative law judge, having heard the testimony of the witnesses and having examined all of the evidence in the record, finds that: The claimant filed a claim for unemployment benefits with an effective date of December 10, 2006. The claimant claimed her two daughters, Courtney and Madison, as dependents on her unemployment claim.

Quality Control randomly selected the claimant's claim for review, and it assigned Auditor Cramer to conduct the investigation. Auditor Cramer learned from the claimant that daughter Courtney had lived with her for sometime, and she had been claimed on previous tax returns as a dependent. Cramer learned that daughter Madison had moved-in with her in August 2006, and she had previously been claimed by her father as a dependent on his tax returns. The claimant recently claimed Madison as a dependent on her 2007 tax return.

In applying the department rule, Cramer considered the previous tax year to be 2005, and the current tax year, 2006 based on the claimant's December 2006 unemployment claim.

#### REASONING AND CONCLUSIONS OF LAW:

The issue is whether the number of dependents on claimant's claim is correct.

**871 IAC 24.2(1)b provides:** The procedure for filing an initial claim. An individual, ... , shall provide, in addition to other requested information, the following information:

8. Number, name and relationship of any dependents claimed. As used in this subparagraph, "dependent" is defined as: spouse, son or daughter of the claimant, or a dependent of either; an individual who lived in the claimant's home as a member of the household for the whole year.

A "dependent" means an individual who has been or could have been claimed for the preceding tax year on the claimant's income tax return or will be claimed for the current income tax year.

The administrative law judge concludes that the claimant is NOT entitled to claim her daughter Madison as a dependent on her December 2006 unemployment claim pursuant to 871 IAC 24.2(1)b(8). The claimant did not claim Madison for the 2005/2006 tax years that comprise the period of eligibility for her December 2006 unemployment claim (both past, present and future). Although the claimant did claim Madison for her 2007 tax year as a dependent, this is not within the scope of eligibility for the December 2006 claim.

#### DECISION:

The decision of the representative dated January 9, 2008, reference 01, is AFFIRMED. The claimant may not claim her daughter Madison as a dependent on her December 2006 claim.

rls