

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS**

68-0157 (9-06) - 3091078 - EI

MARY E DOYLE
Claimant

APPEAL NO. 07A-UI-06765-H2T

**ADMINISTRATIVE LAW JUDGE
DECISION**

**IOWA WORKFORCE
DEVELOPMENT DEPARTMENT**

OC: 04-01-07 R: 02
Claimant: Appellant (2)

871 IAC 24.9(1)b –Monetary Determinations

STATEMENT OF THE CASE:

The claimant filed a timely appeal from the June 27, 2007, reference 01, decision that denied the claimant's request to add an additional dependent to her claim for benefits. After due notice was issued, a hearing was held on July 26, 2007. The claimant did participate. Claimant's Exhibit A was received.

ISSUE:

Whether the claimant should be allowed add another dependent to her claim for benefits?

FINDINGS OF FACT:

Having reviewed the testimony and all of the evidence in the record, the administrative law judge finds: The claimant filed a claim for benefits with an effective date of April 1, 2007. At the time she filed her claim, she had two children, ages 20 and 18. Pursuant to her divorce decree, her husband was allowed to claim one child on his federal taxes because he paid child support for that child (the 18-year-old). The 18-year-old graduated from high school in May 2007 and the claimant's ex-husband ceased paying child support for the child. The claimant has since learned that because her child is going to continue to live with her for more than half of the year, as he will attend DMACC for more than five months of the year as a full time student, she will now be able to claim him on her federal taxes for 2007. This information was unknown to the claimant when she made her original claim for benefits on April 1, 2007.

REASONING AND CONCLUSIONS OF LAW:

The issue to be determined is whether the claimant can change the number of dependents she listed on her initial claim for unemployment insurance benefits.

A provision of the Iowa Administrative Code, 871 IAC 24.9(1)b, provides that monetary determinations become final ten days after issuance in the absence of newly discovered facts. In the case herein, there are newly discovered facts. Claimant discovered that she could use her 18-year-old son as a dependent in the upcoming federal tax year because his father has ceased paying child support. The claimant did not make this discovery until June 1, when her

ex-husband's legal obligation for child support ceased. This information was not available to the claimant until after the ten days to change her dependents had expired. Claimant made a diligent effort to modify the claim for dependency once she learned of the new facts regarding her federal tax dependents. Claimant did act in a timely manner to add one dependent. The claimant's appeal from the monetary determination is deemed timely, and her request to change the number of dependents on her monetary determination to add her son is granted.

DECISION:

The decision of the representative dated June 27, 2007, reference 01, is reversed. The claimant's monetary eligibility should be calculated based upon two dependents effective with the original claim date of April 1, 2007.

Teresa K. Hillary
Administrative Law Judge

Decision Dated and Mailed

tkh/kjw