**§ 571. Assessment of contributions due.** If an employer fails to file a quarterly combined withholding, wage reporting and unemployment insurance return as required by paragraph four of subsection (a) of section six hundred seventy-four of the tax law for the purpose of determining the amount of contributions due or for the purpose of determining contribution rates under this article, or if such return when filed is incorrect or insufficient and the employer fails to file a corrected or sufficient return within thirty days after the commissioner requires the same by written notice, the commissioner shall determine the amount of contribution due from such employer and the amount of wages paid by such employer on the basis of such information as may be available and shall give written notice of such determination to the employer. Such determination shall finally and irrevocably fix the amount of contribution and the amount of wages paid for the purpose of computing contribution rates, unless the commissioner shall modify the amounts thereof, as provided under this article, subject, however, to the right to a hearing as hereinafter provided.