Massachusetts Department of
Workforce Development
Division of Unemployment Assistance

EMPLOYER STATUS REPORT

Complete And Return This Form Within 10 days To:
Division of Unemployment Assistance
Status Department - 5th Floor
19 Staniford Street
Boston, MA 02114-2589

PLEASE TYPE OR PRINT CLEARLY IN INK.

CALL (617) 626-5075 FOR ASSISTANCE.

Fax: (617) 727-8221

THIS FORM IS FOR USE BY NEW AND EXISTING EMPLOYERS

FOR DIVISION USE ONLY

Emp. No.: _____ Subj. Date: _____
Reason: _____ Qtr.: _____ 13th Wk.: _____
No. Employees: _____ Area: _____
Rate Yr: _____ NAICS: _____ Aux: _____
Org.: _____ %Transfer _____
Deter. By: _____
Pred. No.: _____
Pred. Date: _____
Pred. Cd.: _____
ESR Status: _____
Leasing Code: _____
Employer Type: _____

Workforce Training Yr./Rate		Contribution Yr./Rate	
1.		1.	
2.		2.	
3.		3.	
4.		4.	
5.		5.	

SECTION I ALL FIELDS REQUIRED

1. Name of employing unit: _____ **2.** Trade name: _____

3. List **ALL** business locations in Massachusetts. If more than one, attach a separate sheet.

_____
No. Street (do not use P.O. box number) City State Zip Code

4. Mailing address: _____ **5.** Payroll Records Address: _____

6. Business phone: _____ **7.** Federal Identification #: _____

8. Owner, partners or officers:

Name (Required)	S.S.A. No. (Required)	Home address	Title	Are officers compensated for their services?
				☐ Yes ☐ No
				☐ Yes ☐ No
				☐ Yes ☐ No

9. Type of organization: ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ Other (specify)_____
☐ Trust ☐ LLC (single member) ☐ LLC (corp.) ☐ LLC (partnership)

If corporation: date incorporated _____ state incorporated _____

10. First date of employment in Massachusetts _____ **11.** Describe nature of your company's business/industry: _____

12. Name your principle commodity, product or service _____

13. Are you a client of an employee leasing company? ☐ Yes ☐ No
Please attach a copy of your contract. If Yes Name and Address of Leasing Company. _____

14. Are you liable for federal unemployment tax? ☐ Yes ☐ No First date of liability : _____

15. If your main activity in Massachusetts is to provide support services to other locations of your company, please check appropriate box:

☐ Headquarters ☐ Research ☐ Warehouse ☐ Computer Center ☐ Other (specify) _____

16. Do you hold an exemption from federal income taxes as a non-profit organization described under section 501 (c)(3) of the Internal Revenue Code? ☐ Yes ☐ No If Yes, please attach a copy of your exemption with this report.

17. Have you previously been subject to the Massachusetts Unemployment Insurance Law? ☐ Yes ☐ No
If yes, give DUA Account Number _____ Name _____

SECTION II PLEASE REFER TO INSTRUCTIONS TO COMPLETE THIS FORM

*You must answer **"yes"** if any of the following apply: You acquired **All** or **Part** of another business or organization operating in MA; you were part of a merger with (or consolidation of) a business operating in MA; you changed your Federal Identification Number; you have had a relationship with or are a "spin-off" of a company registered with MA DUA; you changed organizational structure. This includes any changes from one business type to another (examples include—but not limited to—changes from a sole proprietorship to corporation, LLC, LLP, etc., or from a corporation to a sole proprietor, partnership, LLP Trust, etc).*

1. Have you undergone any type of organizational change? ☐ Yes ☐ No If no proceed to Section III

2. What was the nature of the organizational change in Massachusetts?

☐ Acquisition ☐ Merger ☐ Consolidation ☐ Transfer of Employees only

☐ Other (please explain) _____

3. What is the date of the business transfer or organizational change? (mm/dd/yy) _____

4. Predecessor DUA account number: _____ **5.** Predecessor FEIN _____

6. Name of predecessor: _____

7. Did you acquire the assets of the predecessor's business? ☐ Yes ☐ No

8. Did you acquire all or part of the predecessor's business? ☐ All ☐ Part

If part, please explain: _____

9. Please check major assets acquired:

☐ Place of business ☐ Workforce ☐ License

☐ Customers ☐ Goodwill ☐ Franchise rights

☐ Trade name ☐ Stock ☐ Other

☐ Accounts receivable ☐ Tools, fixtures, equipment, furniture

10. Did you continue the operation of business that you acquired? ☐ Yes ☐ No

11. Brief summary of business reason(s) for this acquisition _____

12. Will the predecessor remain in business in Massachusetts?

☐ Yes If yes, list the present Massachusetts location of the predecessor. _____

If yes, state the number of employees to remain with predecessor in Massachusetts after the date of succession. _____

☐ No If no, please give the date of the predecessor's final payroll. (mm/dd/yy) _____

13. Has the predecessor employer filed all quarterly reports and paid all contributions, interest, and penalties due to this Agency?

☐ Yes ☐ No ☐ Unknown

SECTION III PLEASE SELECT WHICH EMPLOYMENT TYPE LISTED BELOW BEST DESCRIBES YOUR BUSINESS

1. DOMESTIC EMPLOYERS (Services performed in the home such as: gardener, personal care attendant, baby sitter, housekeeper, etc.)

Did you pay $1,000 or more in cash remuneration in any calendar quarter during the current or preceding calendar year for domestic services? ☐ Yes ☐ No

2. AGRICULTURAL EMPLOYERS (Services performed on a farm including stock, dairy, poultry, fruit, fur bearing animals, and truck farms, plantations, ranches, nurseries, ranges, orchards, greenhouses, and other similar structures that are used primarily for raising of agricultural and horticultural commodities.)

Did you pay $20,000 or more in cash remuneration for agricultural services during any calendar quarter of the current or preceding calendar year? ☐ Yes ☐ No

Did you employ 10 or more individuals on some day in each of 20 calendar weeks, not necessarily consecutive, in either the current or preceding calendar year? ☐ Yes ☐ No

If you do not meet the agricultural requirements but have a farm-based retail operation that includes the sale of items other than those produced on your farm, you are not an agricultural employer. Please proceed to question #3 (all other employers).

3. ALL OTHER MASSACHUSETTS EMPLOYERS

Did you pay wages of $1,500 or more in any calendar quarter in either the current or preceding calendar year? ☐ Yes ☐ No

Did you employ one or more individuals on some day in each of 13 weeks, not necessarily consecutive, in either the current or preceding calendar year? ☐ Yes ☐ No

4. OUT-OF-STATE EMPLOYERS

Did you have a MASSACHUSETTS payroll in excess of $200? ☐ Yes ☐ No

5. PLEASE DO NOT SUBMIT UNTIL YOU ARE ABLE TO DOCUMENT ACTUAL GROSS WAGES PAID PER THE ABOVE REPORTING CRITERIA

List below the number of individuals in your employment in Massachusetts within each calendar week. Include full and part-time employees, also paid officers, if corporation. An individual sole proprietor or a partner should not be counted as an employee. Show total Massachusetts payroll for each calendar quarter.

This application cannot be processed with estimated or anticipated future wages. If this application is not completed in full it will be returned to you for the required information (i.e.: number of employees, dates of employment, gross wages).

RECORD OF MASSACHUSETTS EMPLOYMENT

	CURRENT CALENDAR YEAR		PRECEDING CALENDAR YEAR		PRECEDING CALENDAR YEAR	
	Enter Year _____ Total Wages 1st QTR _____ 2nd QTR _____		Enter Year _____ Total Wages 1st QTR _____ 2nd QTR _____		Enter Year _____ Total Wages 1st QTR _____ 2nd QTR _____	
	JANUARY	APRIL	JANUARY	APRIL	JANUARY	APRIL
Week Ending						
Number Employed						
	FEBRUARY	MAY	FEBRUARY	MAY	FEBRUARY	MAY
Week Ending						
Number Employed						
	MARCH	JUNE	MARCH	JUNE	MARCH	JUNE
Week Ending						
Number Employed						
	Total Wages 3rd QTR _____ 4th QTR _____		Total Wages 3rd QTR _____ 4th QTR _____		Total Wages 3rd QTR _____ 4th QTR _____	
	JULY	OCTOBER	JULY	OCTOBER	JULY	OCTOBER
Week Ending						
Number Employed						
	AUGUST	NOVEMBER	AUGUST	NOVEMBER	AUGUST	NOVEMBER
Week Ending						
Number Employed						
	SEPTEMBER	DECEMBER	SEPTEMBER	DECEMBER	SEPTEMBER	DECEMBER
Week Ending						
Number Employed						

CERTIFICATION

If you answered yes to Question 1 in Section II and if this organizational change involves companies with any commonality in ownership, management and/or control, you must proceed to Section IV. If not, please complete the certification below.

Massachusetts law provides for civil fines and criminal penalties for misrepresentation, evasion, willful nondisclosure, and failure or refusal to furnish reports or requested information to this agency. Both the employer of record or the agent, who knowingly advises in such a way that results in a violation of these provisions, shall be subject to said penalties. (MGL Ch 151A, Section 14N). Failure to comply with all reporting and payment requirements under MGL Chapter 151A may result in loss of your organization's right to operate or renew your license by the Commonwealth of Massachusetts.

THIS REPORT MUST BE SIGNED BY THE OWNER, PARTNER, OR CORPORATE OFFICER

CERTIFICATION

I certify, under penalties of law, that all statements made hereon are true to the best of my knowledge and belief.

Name of Employing unit: _____ Date: _____

Signature: _____ Title: _____

Name: (Print) _____

PREDECESSOR CERTIFICATION

I hereby certify that all information submitted by the successor is true in accordance with the transfer.

Name of Predecessor Company: _____ Date _____

Signature: _____ Title _____

Name: (Print) _____

DO NOT COMPLETE COMMON OWNERSHIP SECTION UNLESS TRANSFERS OCCURRED ON OR AFTER JANUARY 1, 2006.

SECTION IV PART A COMMON OWNERSHIP

To be completed by the TRANSFEREE employer initiating the change. Please note that by signing this document the transferring employer must attest to these answers.

(***Transferee employer***- *one to whom a conveyance of title or property is made; a person/entity to whom something is transferred or conveyed.* Example, Company B acquires part or all of the business of Company A. In this example Company B is the transferee employer and Company A is the transferring employer or transferor).

Is the transferee employer the Parent Company or a subsidiary of the transferring employer? ☐ Yes ☐ No

If yes, please list the name of the Parent Company and FEIN#

Name: _____ *FEIN:* _____

If yes, are the transferee employer and the transferring employer subsidiaries of the same Parent Company? ☐ Yes ☐ No

If yes, please list the name of the Parent Company and FEIN#

Name: _____ *FEIN:* _____

PLEASE CHECK OFF WHICH ORGANIZATIONAL TYPE BEST DESCRIBES YOUR BUSINESS AND ANSWER THE QUESTIONS LISTED FOLLOWING THAT ORGANIZATION TYPE:

1. ORGANIZATIONAL TYPE

☐ CORPORATION
(includes Limited Liability Companies (LLC) organized as a corporation)

Is there a person, corporation or other legal entity that serves in the capacity of Chief Financial Officer (CFO), Chief Executive Officer (CEO) or other similar authority for the transferring employer who also serves as the CFO or CEO or other person holding similar authority for the transferee employer?

☐ Yes ☐ No *If yes, list the name/entity, SS#/FEIN and title below*

Name _____ SS# _____ Title _____

If Entity acts as CFO/CEO:

Company Name: _____ FEIN# _____

Does either the transferee or the transferring employer exercise power indirectly or directly through one or more persons of over 25% or more of any voting securities of BOTH the transferring employer and the transferee?

☐ Yes ☐ No *If yes, list the name/entity, FEIN and the percentage of ownership*

Name/Entity _____ % of ownership _____ SS# _____ FEIN# _____

Does the CFO, CEO or other person holding similar authority for the transferring employer have a familial relationship with the CFO, CEO or other person holding a position of similar authority for the transferee employer?

☐ Yes ☐ No *If yes, please list name, SS#, (title and relationship)*

Name _____ SS# _____ Title _____ Relationship _____

Name _____ SS# _____ Title _____ Relationship _____

2. ☐ SOLE PROPRIETOR
(includes LLCs organized as a single member)

Does the transferee employer's sole proprietor/owner have a familial relationship to the transferring employer's sole proprietor/owner?

(Family member is defined but not limited to spouse, child, parent, sister, brother, sister-in-law, brother-in-law, aunt, uncle, niece, nephew, and first cousin.)

☐ Yes ☐ No *If yes, please list name, SS# and relationship*

Name _____ SS# _____ Relationship _____

Name _____ SS# _____ Relationship _____

3. ☐ PARTNERSHIPS, JOINT VENTURES
(includes LLP, LLC organized as a partnership)

Is there a person, corporation or other legal entity that serves in the capacity of a managing partner in both the transferring employer and the transferee employer?

☐ Yes ☐ No *If yes, please list name/entity, SS# /FEIN# and title*

Name _____ SS# _____ Title _____

If Entity acts as Managing Partner:
Company Name: _____ FEIN# _____

Does a partner for the transferring employer have a familial relationship to any partner, member or other person holding a position of authority for the transferee employer?

☐ Yes ☐ No *If yes please list name, SS#, title and relationship*

Name _____ SS# _____ Title _____

Relationship _____

4. ☐ TRUST

Does one person, corporation or other legal entity serve as a trustee of the transferring trust, either directly or through an intermediary, and also serve as a trustee in the transferee trust, or as a beneficiary of the trust?

☐ Yes ☐ No

Name _____ SS# _____ Title _____

If Entity serves as trustee:

Company Name: _____ FEIN# _____

If you answered yes to any of the above questions, please complete Section IV Part B

SECTION IV PART B COMMON OWNERSHIP

Complete the following:

1. The business address of your corporate HQ: _____

2. Name of business transferred: _____

3. Transferor's DUA account number: _____

4. Transferor's business location: _____

5 Date of transfer: _____

6. Number of workers employed by transferor in Massachusetts just before the sale _____

after the sale _____

7. Number of workers employed by you, the transferee, in Massachusetts just before the sale _____

after the sale _____

8. How many of the transferor workers have you continued to employ? _____

have you NOT continued to employ? _____

You must complete Section IV Part C if you took over part of another business operating in Massachusetts

SECTION IV PART C PART SUCCESSIONS

9. Is the transferor still doing business in MA? ☐ Yes ☐ No ☐ Unknown

If yes what business activities are continued? _____

(Note: Transferee may become liable for some or all of any DUA delinquency of the transferor)

This application must be accompanied by a schedule showing the name and social security number of each individual associated with that portion of the business being transferred, regardless of whether or not they are actually transferred to the transferee employer.

PLEASE SUMMARIZE ALL WAGE INFORMATION IN CHARTS A AND B ON THIS FORM. DO NOT JUST ATTACH PREVIOUSLY FILED FORMS 1. IN ADDITION, PLEASE COMPLETE EVERY APPLICABLE ITEM ON THIS FORM. FAILURE TO DO SO COMPLETELY, ACCURATELY, AND IN A TIMELY MANNER MAY RESULT IN PENALTIES FOR FAILURE TO COMPLY WITH THE LAW, AS PROVIDED FOR UNDER MGL, CH 151A, SECTION 14N.

Please provide, in Chart A, the transferring employer's entire payroll for the last 4 completed quarters prior to the transfer date.
In Chart B, provide the transferring employer's payroll for that portion acquired for the last 4 completed quarters prior to the transfer date.
Please provide dates of quarters (mo, day, yr) to which you are referring in the charts below.

EXAMPLE

Date transfer took place: 04/01/06

Chart A

*PLEASE PROVIDE **TOTAL** WAGES FOR ALL EMPLOYEES OF THE TRANSFERRING EMPLOYER FOR THE LAST 4 COMPLETED QUARTERS PRIOR TO THE TRANSFER DATE.*

PLEASE START WITH THE MOST RECENT QUARTER AND WORK BACK IN TIME.

Quarter dates	(1/01/06-3/31/06)	(10/01/05-12/31/05)	(7/01/05-9/30/05)	(4/01/05 -6/30/05)	12 Month Summary
Total Wages	$ 60,000	$ 75,500	$ 67,500	$ 67,500	$ 270,500
Excess Wages (wages over $14,000 wage base per employee)	$ 0.00	$ 67,500	$ 61,000	$ 8,000	$ 136,500
Taxable Wages	$ 60,000	$ 7,500	$ 6,500	$ 59,500	$ 133,500
Number of employees who worked during or received pay for the payroll period which includes the **12th** day of the month.	8, 8, 8	10, 10, 10	9, 9, 9	9, 9, 9	

Chart B

*PLEASE PROVIDE WAGE DETAIL FOR **THAT PORTION ACQUIRED** OF THE TRANSFERRING EMPLOYER'S PAYROLL FOR THE LAST 4 COMPLETED QUARTERS PRIOR TO THE TRANSFER DATE.*

PLEASE START WITH THE MOST RECENT QUARTER AND WORK BACK IN TIME.

Quarter dates	(1/01/06-3/31/06)	(10/01/05-12/31/05)	(7/01/05-9/30/05)	(4/01/05 -6/30/05)	12 Month Summary
Total Wages	$ 37,500	$ 30,000	$ 37,500	$ 37,500	$ 142,500
Excess Wages (wages over $14,000 wage base per employee)	$ 0.00	$ 30,000	$ 37,500	$ 5,000	$ 72,500
Taxable Wages	$ 37,500	$ 0.00	$ 0.00	$ 32,500	$ 70,000
Number of employees who worked during or received pay for the payroll period which includes the **12th** day of the month..	4, 4, 4	5, 5, 5	5, 5, 5	6, 6, 6	

Chart A

Date transfer took place: _____

*PLEASE PROVIDE **TOTAL** WAGES FOR ALL EMPLOYEES OF THE TRANSFERRING EMPLOYER FOR THE LAST 4 COMPLETED QUARTERS PRIOR TO THE TRANSFER DATE.*

PLEASE START WITH THE MOST RECENT QUARTER AND WORK BACK IN TIME.

Quarter dates	(-)	(-)	(-)	(-)	12 Month Summary
Total Wages	$	$	$	$	$
Excess Wages (wages over $14,000 wage base per employee)	$	$	$	$	$
Taxable Wages	$	$	$	$	$
Number of employees who worked during or received pay for the payroll period which includes the **12th** day of the month.					

Chart B

*PLEASE PROVIDE WAGE DETAIL FOR **THAT PORTION ACQUIRED** OF THE TRANSFERRING EMPLOYER'S PAYROLL FOR THE LAST 4 COMPLETED QUARTERS PRIOR TO THE TRANSFER DATE.*

PLEASE START WITH THE MOST RECENT QUARTER AND WORK BACK IN TIME.

Quarter dates	(-)	(-)	(-)	(-)	12 Month Summary
Total Wages	$	$	$	$	$
Excess Wages (wages over $14,000 wage base per employee)	$	$	$	$	$
Taxable Wages	$	$	$	$	$
Number of employees who worked during or received pay for the payroll period which includes the **12th** day of the month.					

CERTIFICATION

Massachusetts law provides for civil fines and criminal penalties for misrepresentation, evasion, willful nondisclosure, and failure or refusal to furnish reports or requested information to this agency. Both the employer of record or the agent, who knowingly advises in such a way that results in a violation of these provisions, shall be subject to said penalties. (MGL Ch 151A, Section 14N). Failure to comply with all reporting and payment requirements under MGL Chapter 151A may result in loss of your organization's right to operate or renew your license by the Commonwealth of Massachusetts.

THIS REPORT MUST BE SIGNED BY THE OWNER, PARTNER, OR CORPORATE OFFICER AUTHORIZED TO BIND THE CORPORATION.

SUCCESSOR CERTIFICATION

I certify, under penalties of law, that all statements made here on are true to the best of my knowledge and belief.

Name of Employing unit; _____ Date: _____

Signature: _____ Title: _____

Name (Print): _____

PREDECESSOR CERTIFICATION

I hereby certify that all information submitted by the successor is true in accordance with the transfer.

Name of Predecessor Company: _____ Date _____

Signature: _____ Title _____

Name: (Print) _____