

SUSPEND EMPLOYER ACCOUNT

Introduction

This section describes how to request an Employer account suspension. The Employer account suspension can occur with or without DUA approval/intervention. If the reason for your request is permanent closure of business and if your account meets certain criteria, the system will suspend the account immediately. In other cases, the request must be reviewed by authorized DUA staff to approve or deny the suspension.

Suspending an Employer Account

1. Log in to QUEST and click **Account Maintenance**.
2. Click the **Suspend Employer Account** link.

The screenshot displays the QUEST Employer User Guide interface. At the top left is the Commonwealth of Massachusetts logo. The top right shows the date 'Tuesday, July 19, 2011' and a 'Print Preview' link. Below the header is a navigation bar with 'Change Password' and 'Logoff' options. The main content area is divided into a left sidebar and a main panel. The sidebar contains a list of menu items including 'Employer Home', 'FAQ', 'Workflow - My Inbox', 'Account Maintenance' (with sub-items like 'View Employer Account Profile', 'Address Information', 'Employer Appeals', 'Maintain Employer Name', 'Maintain Owners/Officers', 'Maintain Employer Reporting Units', 'Provide Information on the Purchase or Sale of a Business', 'Request Worker Status Determination', 'Suspend Employer Account', 'View Rate Notice', 'Voluntary Contribution', 'Third Party Administrator (TPA) Authorization'), 'Benefit Charge Activities', 'Correspondence', 'Employment and Wage Detail Reporting', 'Payment Information', and 'User Maintenance'. The main panel is titled 'Employer Information' and shows 'Employer Account Number' and 'Employer Name' fields. Below this is the 'Account Maintenance' section, which contains several links and descriptions: 'View Employer Account Profile', 'Address Information', 'Employer Appeals', 'Maintain Employer Name', 'Maintain Employer Reporting Units', 'Request Worker Status Determination', 'Provide Information on the Purchase or Sale of a Business', 'Maintain Owners/Officers', 'Suspend Employer Account' (highlighted with a red circle), 'View Rate Notice', 'Voluntary Contribution', and 'Third Party Administrator (TPA) Authorization'. At the bottom right of the page, there are links for 'Accessibility', 'Privacy Statement', and 'Viewing Tips'.

- The **Suspend Account** page appears. Select the reason for suspension and provide other requested information. Click **Next**.

| Employer Information | |
|---|--|
| Employer Account Number: | ██████████ Employer Name: ██████████ |
| Suspend Account | |
| Use this screen to provide information regarding the suspension of your Employer Account. | |
| Reason for Suspension: | Change of ownership <input checked="" type="checkbox"/> * |
| Date of Last Wages Paid: | ██████████ (mm/dd/yyyy) * |
| Bankruptcy Case Number (if known): | ██████████ |
| State where Bankruptcy was Filed (if known): | Select one (for suspension is bankruptcy) <input type="checkbox"/> (for suspension is bankruptcy) <input type="checkbox"/> |
| Contact Information | |
| Contact information is required in case this Agency needs to obtain additional information. | |
| First Name: | ██████████ * |
| Last Name: | ██████████ * |
| Address Line 1: | ██████████ * |
| Address Line 2: | ██████████ |
| City: | ██████████ * |
| State: | MA - Massachusetts <input type="button" value="v"/> |
| Zip Code: | ██████████ |
| Country: | US - United States Of America <input type="button" value="v"/> |
| Phone: | ██████████ ext: ██████████ |
| Fax: | ██████████ |
| E-Mail: | ██████████ |
| By selecting "Next" I hereby certify that the information provided herein are true and correct to the best of my knowledge and belief. THIS STATEMENT IS MADE UNDER THE PENALTIES OF PERJURY. | |
| <input type="button" value="Next"/> <input type="button" value="Reset"/> | |

- If the **Address Validation** page appears, select the address that is closest to your actual address. Click **Next**.

NOTE: If applicable, select the address with the 9-digit extended Zip code (known as "Zip +4").

- The **Suspend Account Summary** page appears, displaying the reason for suspension. Review the information and click **Submit**.

| Employer Information | |
|---|---|
| Employer Account Number: | ██████████ Employer Name: ██████████ |
| Suspend Account Summary | |
| If the following information is correct, select "Submit" or select "Previous" to make any necessary changes. | |
| Reason for Suspension: | Permanently discontinued <input checked="" type="checkbox"/> * |
| Date of Last Wages Paid: | 12/31/2010 |
| Bankruptcy Case Number: | ██████████ |
| State where Bankruptcy was Filed: | ██████████ |
| Contact Information | |
| First Name: | ██████████ |
| Last Name: | ██████████ |
| Address: | 19 Staniford St Boston, MA 02114 United States Of America |
| E-Mail: | ██████████ |
| By selecting "Submit" I hereby certify that the information provided herein are true and correct to the best of my knowledge and belief. THIS STATEMENT IS MADE UNDER THE PENALTIES OF PERJURY. | |
| <input type="button" value="Previous"/> <input type="button" value="Submit"/> | |

6. If an **Additional Suspension Information** page appears, fill in the requested information and click **Next**.

| Employer Information | |
|---|--|
| Employer Account Number: | ██████████ |
| Employer Name: | ██ |
| Additional Suspension Information | |
| This screen acknowledges receipt of your request to suspend your DUA account. Before your account can be suspended, additional information is required. Answer and submit the following questions to continue with this account suspension. | |
| 1. Are the officers of the corporation being compensated for their services?: | <input type="radio"/> Yes <input type="radio"/> No* |
| If yes, please explain: | <input type="text"/> |
| 2. Is the corporation in the process of being dissolved?: | <input type="radio"/> Yes <input type="radio"/> No* |
| If No, please explain: | <input type="text"/> |
| 3. Is the business being conducted through independent contractors?: | <input type="radio"/> Yes <input type="radio"/> No* |
| If yes, please explain: | <input type="text"/> |
| 4. Are the employees being leased from an employee leasing company?: | <input checked="" type="radio"/> Yes <input type="radio"/> No* |
| If yes, please explain: | <input type="text"/> |
| 5. Has the business been sold or transferred?: | <input type="radio"/> Yes <input type="radio"/> No* |
| If yes, to whom: | <input type="text"/> |
| If yes, provide FEIN of entity to whom the entity is being transferred: | <input type="text"/> |
| 6. Have the employees been (or are the employees being) transferred to another entity?: | <input type="radio"/> Yes <input type="radio"/> No* |
| If yes, to whom: | <input type="text"/> |
| If yes, provide FEIN of entity to whom the entity is being transferred: | <input type="text"/> |
| <input type="button" value="Next"/> | |

7. If the request has been received but the system has not processed it completely, the **Request to Suspend Processing** page appears.

| Employer Information | |
|--|--|
| Employer Account Number: | ██████████ |
| Employer Name: | ██ |
| Request to Suspend Processing | |
| Your request to suspend is being reviewed. You may be contacted by staff from this Agency for additional information. If you have indicated that you are suspending your account due to a bankruptcy, please contact this Agency at : 6176265050 | |
| If you need to send any documentation associated with this suspension request, please print this page, attach it to your documentation, and mail to this Agency at: | |
| <p>Division of Unemployment Assistance 19 Staniford Street Charles F. Hurley Building Boston, MA 02114</p> | |
| <input type="button" value="Home"/> | |

8. Once processing is complete, the **Confirmation of Suspension of Account** page displays instead.

| |
|---|
| Employer Information |
| Employer Account Number: [REDACTED] Employer Name: [REDACTED] |
| Confirmation of Suspension of Account |
| The Massachusetts UI Program records indicate that you suspended your UI account effective 4/1/2011 |
| REPORTING REQUIREMENTS FOR SUSPENDED ACCOUNTS |
| You are responsible for filing quarterly employment and wage detail reports for all quarters in which you pay wages to any person working or living in Massachusetts. These reports are due on the last day of the month following the end of the calendar quarter. |
| If suspended mid-quarter and no continuing monies are to be reported to Department of Revenue (DOR), you may submit the employment and wage detail immediately after the effective suspension date. |
| Interest is assessed for any payments that are paid after the due date. To avoid assessment of interest, please submit your employment and wage detail reports on a timely basis until the suspension date, even if there are no wages to report. |
| REVIVAL OF ACCOUNT |
| If you resume operations again under the same legal entity, and again pay wages, you must reinstate your UI account. For information regarding revival with the Massachusetts UI Program, please refer to www.mass.gov |
| DEBT FOLLOWING SUSPENSION |
| If this account has unpaid debt, that debt must be paid even though the account has been suspended. Interest will accrue until the debt has been paid. |