

04 NCAC 24D .0602 STATUS REPORTS

(a) Each employing unit shall complete and file an Employer Status Report (Form NCUI 604) with DES within 10 days of becoming subject to the Employment Security Law. The Employer Status Report is located on DES's website, and shall include the following:

- (1) the employing unit's federal identification number, if any;
- (2) the employing unit's North Carolina Department of Revenue's withholding identification number, if any;
- (3) all previously assigned unemployment insurance tax identification or account numbers;
- (4) the employing unit's legal name;
- (5) the employing unit's trade name;
- (6) the employing unit's mailing address, telephone, and fax numbers;
- (7) the physical address and county for each of the employing unit's North Carolina locations;
- (8) if the employing unit has no locations in this State, the primary employee's home address;
- (9) the principal activity or service performed by the employing unit in North Carolina;
- (10) the name and address of each of the employing unit's owners;
- (11) the name, telephone number, and email address of an individual authorized to act on behalf of the employing unit;
- (12) the type of business ownership;
- (13) the number of employees expected within 12 months of the date that Form NCUI 604 is submitted to DES;
- (14) the date the employing unit first hired one or more workers in North Carolina;
- (15) whether the employing unit in this State is part of a larger organization and is primarily engaged in providing support services to that organization;
- (16) whether the employing unit is an employment service company as defined in G.S. 96-1(14);
- (17) for general employers:
 - (A) whether the employing unit has or expects to have a quarterly payroll of one thousand five hundred dollars (\$1,500) or more and if so, the date that this occurred or is expected to occur; and
 - (B) whether the employing unit has or expects to employ at least one worker in 20 different calendar weeks during a calendar year and if so, the date that this occurred or is expected to occur;
- (18) for agricultural employers:
 - (A) whether the employing unit has or expects to have a quarterly payroll of twenty thousand dollars (\$20,000) or more, and if so, the date that this occurred or is expected to occur; and
 - (B) whether the employing unit has or will employ 10 or more workers in 20 different weeks during a calendar year, and if so, the date that this occurred or is expected to occur;
- (19) for domestic employers, whether the employing unit has or will pay one thousand dollars (\$1,000) or more in a calendar quarter for domestic services in a private home, college club, fraternity, or sorority, and if so, the date that this occurred or is expected to occur;
- (20) for non-profit organizations, whether the employing unit has or will employ 4 or more workers in 20 different weeks during a calendar year, and if so, the date that this occurred or is expected to occur;
- (21) for employing units of government, whether the entity is local, state, or federal;
- (22) whether the employing unit wants to voluntarily cover its workers for unemployment insurance even if it is not subject to the Employment Security Law;
- (23) whether the employing unit has ever paid taxes pursuant to the Federal Unemployment Tax Act, and if so for which years the taxes were paid;
- (24) whether the employing unit has acquired, transferred assets, or merged with another business, or made any other change in the ownership of the business, and if so:
 - (A) the former entity's legal name;
 - (B) the former entity's trade name;
 - (C) the former entity's address;
 - (D) the former entity's North Carolina Unemployment Insurance Tax Identification number;
 - (E) the date on which the employing unit acquired the former entity, or changed its business;

- (F) whether the employing unit acquired all or a portion of the former entity, and if a portion, the percent acquired;
 - (G) whether the former entity was operating when it was acquired by the employing unit, and if not, the date that the former entity closed;
 - (H) whether the former entity was in bankruptcy when it was acquired by the employing unit; and
 - (I) whether the former entity continues to have employees in North Carolina.
- (25) whether there are workers who perform services for the employing unit, and who the employing unit considers to be self-employed or independent contractors;
 - (26) the name, signature, and official position of the individual filing the Form NCUI 604 on behalf of the employing unit; and
 - (27) the date that the individual completed Form NCUI 604 and submitted it to DES.
- (b) An employing unit that ceases business, continues operations without employees, transfers, leases, or sells all or any part of the assets of its business, or changes the business name, business entity, business location, telephone number, or mailing address of the business shall give notice to DES within 10 days by completing and filing a Change in Status Report (Form NCUI 101A), which is available on DES's website. Form NCUI 101A shall state:
- (1) the employing unit's name;
 - (2) the employing unit's mailing address;
 - (3) the employing unit's trade name;
 - (4) the employing unit's North Carolina Unemployment Insurance Tax Identification number;
 - (5) whether the employing unit sold or otherwise transferred part or all of the business, and if so:
 - (A) the name, mailing address, and telephone number of the entity to which the business was sold or otherwise transferred;
 - (B) the trade name of the entity to which the business was sold or otherwise transferred;
 - (C) whether the entire business operations, including equipment, merchandise, raw materials, and employees were sold, transferred, or leased to a new owner, and if so, the date of the sale, transfer or lease;
 - (6) whether a partnership was formed or changed, including the effective date of the formation or change, and an explanation of what occurred;
 - (7) whether the business was incorporated, including the effective date of incorporation;
 - (8) whether the business ceased all operations in North Carolina, including the date that all operations ceased;
 - (9) whether the business is operating without employees, including the last date on which the business had any employees;
 - (10) whether the business name changed, and if so, the new name of the business and a copy of the corporate minutes or amended charter on file with the North Carolina Department of the Secretary of State;
 - (11) whether there was a change in the address or telephone number, and if so, the changes to the address or telephone number;
 - (12) whether there was a change in the employing unit's contact for tax matters, and if so, the new agent's name, address, and telephone number, if applicable; and
 - (13) the name and signature of the individual submitting the Change in Status Report to DES on behalf of the employing unit.
- (c) An employing unit that acquires all or any part of the assets of another business shall complete and file an Employer Status Report (Form NCUI 604) within 10 days of the acquisition.

*History Note: Authority G.S. 96-4; 96-10; 96-11.7;
 Eff. July 1, 2015;
 Amended Eff. July 1, 2018.*