

INSTRUCTIONS

The Utah Employment Security Act provides that the Department of Workforce Services must determine the status of each business and each person independently established in a trade, occupation, or profession. This report is to be completed immediately and returned to P.O. Box 45288, Salt Lake City, Utah 84145-0288.

All items must be completed. If an item does not apply to your business, enter N/A (Not Applicable).

Except as indicated below, all items are self-explanatory:

ITEM 2: If you have more than one trade name or business name, also list the name or names by which your company is best known by the public.

ITEM 7: Address of agent or office able to provide wage data, weeks of employment and other information about employees separated from your employment, if different from item 2.

ITEM 8: If there is more than one permanent work site, please attach a separate sheet listing the name, address and telephone number of each site.

ITEM 11: Please describe in detail the specific product or service you provide. Be specific in your description. Do you manufacture, install, sell wholesale or retail, or offer services? Describe the product, what is sold, or the type of services offered. (Examples: wholesale men's wear, crop production corn farming or computer integrated systems design).

ITEM 12: The definition of wages is currently defined by Section 3306(b), of the Internal Revenue Code of 1986, with modifications, subtractions, and adjustments provided in Section 35A-4-208 Subsections (2), (3), and (4), of the Utah Employment Security Act with regard to how the wage base is determined. Wages means all remuneration for employment including commissions, bonuses, **salaries or draws to corporate officers**, tips and the cash value of all remuneration in any medium other than cash.

Wages in Item 12 refers only to wages for employment covered by the Employment Security Act. Under the Act wages paid for services performed by a **sole proprietor's** spouse, parents or children under the age of 21 are **not** wages for unemployment. Wages paid to the entity owner (i.e. sole proprietor, partners and LLC members) are not wages for unemployment.

ITEM 13: If you acquired (in whole or part) the business activity previously conducted by another entity, or if the business entity has changed (for example, from a proprietorship to a corporation, even if the owners are still principally the same) please complete Item 13-13e. "Acquired" means to have obtained the use of the business or assets through any legal means. It is not necessary to purchase the assets in order to have acquired them, nor is it necessary for your predecessor to have actually owned the business or assets for you to have acquired the business or assets from him. An acquisition can include change in the form of ownership, inheritance, repossession, foreclosure, gift, sale or lease.

ITEM 14: An agricultural employer is subject if, during any calendar quarter in the current or preceding calendar year, you paid cash remuneration of \$20,000 or more; or for some portion of the day on each of 20 weeks (each day in a different calendar week) during the current or preceding calendar year, you employed at least 10 or more individuals in such service.

In completing Item 14, please provide only the amount of cash remuneration and not the value of non cash remuneration such as meals and lodging provided by you, the employer. (The non cash remuneration may be deemed a wage when filing Employer's Quarterly Contribution report, but is not considered when calculating whether you as an employer have reached \$20,000 in a calendar quarter.)

ITEM 16: This item must be marked "yes" if you employed a total of 10 or more workers during 20 weeks of a calendar year. The weeks need not be consecutive.

ITEM 17: If you have agricultural payroll in more than one state, the total payroll and number of employees from all states must be considered in determining whether you have paid \$20,000 in a calendar quarter, or had ten (10) or more individuals in employment (see items 14 and 16).

If additional information is needed, please call 801-526-9235 option 2 or 1-800-222-2857 option 2 (Instate toll free number). Fax 801-526-9236.