



## INSTRUCTIONS FOR COMPLETING "REPORT TO DETERMINE LIABILITY STATUS"

Please give complete answers to all items. If question does not apply, please mark "N/A." If needed, please make corrections to preprinted items.

1. Enter business name and current mailing address.
2. Enter Missouri Unemployment Insurance employer account number. If the business does not have a number, leave this space blank.
3. Enter daytime business telephone number.
- 3a. Enter business Fax telephone number.
4. Enter home telephone number of the contact person.
5. Enter Federal Employer Identification Number (FEIN) assigned by the Internal Revenue Service (IRS).
6. Enter mailing address if different from the business address in Item 1.
- 6a. Enter name, telephone number, and address where payroll records are maintained (i.e. bookkeeper, accountant, etc.).
7. Check the box showing the correct type of ownership. If "Other" is checked, provide an explanation.
8. Enter all trade names used if different from Item 1.
9. Enter full name, Social Security Number, title, and residence address of all owners, partners, corporate officers or members of an LLC or LLP. Attach an additional sheet, if necessary.
10. Enter the first date the business had a worker in Missouri.
- 10a. For each business location in Missouri, enter the address, the county, a description of the principal business activity or service provided, and the average number of workers. Attach an additional sheet, if necessary.
- 10b. Check this box if you have no business location or business activity in Missouri.
- 10c. Enter the date in the space which applies.
- 10d. If the business was acquired from a former operator, enter the name, current mailing address, telephone number and, if known, the Missouri Unemployment Insurance employer account number.
- 10e. Check "YES" or "NO" to show whether you did or did not continue without interruption all of the previous operator's business activities in Missouri. If only a portion of the business was acquired, explain what was acquired *and the percentage of the business operations acquired*. If activities were interrupted between operators, explain how.
11. Check "YES" or "NO" to show whether you do or do not provide leased employees to anyone.
- 11a. Check "YES" or "NO" to show whether you do or do not lease employees from anyone.
- 11b. Check "YES" or "NO" to show if there is common ownership, management or control with the previous operator. If "YES," please explain. For more information regarding common ownership, management or control, see Regulation 8CSR10-4.190 at <http://www.sos.mo.gov/adrules/csr/current/8csr/8c10-4.pdf>.
12. Enter "YES" for each year in which you filed IRS Form 940 Annual Report for Federal Unemployment Tax.
13. Enter your gross payroll for each calendar quarter by type of employment.  
  
NOTE: For **business** employment, the term "wages" includes all remuneration, payable or paid, for personal services, including commissions and bonuses, and the cash value for all remuneration paid in any medium other than cash. For **domestic or agricultural** workers, only "cash wages" paid should be entered.
- 13a. Enter the date on which you anticipate hiring workers in Missouri.
- 13b. If you do not expect to have workers in Missouri, explain.
14. Indicate each week in which you had, at any time, a worker in Missouri. If you are an agricultural or non-profit 501(c)(3) employer, enter the greatest number of Missouri workers on any one day in each week. A week is seven consecutive days beginning at 12:01 a.m. Sunday and ending at midnight the following Saturday.
15. Check "YES" or "NO" to show whether your organization has been assigned 501(c)(3) status by the IRS. If your answer is "YES," furnish a copy of your exemption letter from the IRS.

Sign, date, and return the form to the Division of Employment Security, P.O. Box 59, Jefferson City, MO 65104-0059.

### WHO SHOULD BE COUNTED AS AN EMPLOYEE?

All wages of regular, part-time, and casual workers performing service in the usual course of the employing unit's business should be reported on this form.

If business is a corporation, include payments for all officers performing service for the corporation.

**Do not** include the wages of a sole proprietor if the business is individually owned or of partners if a partnership.

For information on exemptions for reporting wages of certain workers, please see the informational booklet "EMPLOYERS' RIGHTS AND RESPONSIBILITIES," MODES-INF-151, or the Division's tax information on the Internet at [www.mouitax.com](http://www.mouitax.com).

Call 573-751-3340 to request a copy of the informational booklet or if you have any questions about completing this form.