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| --- |
| **DEPARTMENT USE ONLY** |
| UI Account Number: |   |
|   |   |   |   |
| L.B. | L.E. | C.H. | L.A. |
|   |   |   |   |
| AREA | RATE | IND. | OWNER |
|   |   |   |
| BY | DATE | PARENT NUMBER |

**S.C. DEPARTMENT OF EMPLOYMENT AND WORKFORCE EMPLOYER STATUS REPORT**

See instructions on page four. The information requested in this report is required by S.C. Code Ann. § 41-29-150 and S.C. Code Ann. Regs. 47-15. It will be used only by public officials in the performance of their public duties. Section 6103(d) of the Internal Revenue Code authorizes IRS to exchange information with us for audits and certifications.

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| SECTION 1: Employer Contact Information |
| 1. Legal Name

  | 1. Trade Name (DBA)

  |
| 1. Street Address in S.C. (If out of state, provide registered agent’s address)

  | **3a**. City  | **3b**. State  | **3c**. Zip Code  |
| 1. Mailing Address (if different than street address)

  | **4a**. City   | **4b**. State  | **4c**. Zip Code  |
| 1. Federal Employer Identification Number (FEIN)

  | 1. Business Telephone

  | 1. Business Fax

  |
| **8**. Name of Contact:  |
| **8a**. Title:  | **8b**. Telephone:  |
| **8c**. Email for Tax:  | **8d.**  1st Email for Benefits:  2nd Email for Benefits:  |

|  |  |
| --- | --- |
|  | SECTION 2: Entity and Ownership Information |
| 1. Briefly Describe your business activity:

  |
| **10**. NAICS Code(s):  | For detailed information on the NAICS coding structure, please visit the U.S. Census Bureau at: http://www.census.gov/eos/www/naics/ |
| 1. Type of ownership (Check one)
 |
| [ ]  **Sole Proprietorship**[ ]  **General Partnership**[ ]  **Limited Partnership** *State of Registration:\_* [ ]  **Limited Liability Partnership** *State of Registration:*   | [ ]  **Corporation** *State of Incorporation:*  [ ]  **Limited Liability Company** (If the business elected to be taxed as a corporation (“checked the box”) with the IRS you must submit a copy of your IRS Notice of Acceptance.) *State of Organization:*  | [ ]  **Other** Please Specify:  |
| 1. Please indicate which type of federal income tax form you filed last year or will be filing for the current year:
 |

|  |
| --- |
| **13**. List **ALL** owners or corporate officers (e.g., sole proprietor, general partners, corporate officers or LLC members) |
| Name | SSN | Title | Percentage of Ownership | Home Address | Home Phone |
|   |   |   |   |   |   |
|   |   |   |   |   |   |
|   |   |   |   |   |   |
|   |   |   |   |   |   |

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| SECTION 3: Employment Information |
| 1. Have you ever paid Federal Unemployment Tax (FUTA) or filed an IRS Schedule H?

[ ]  Yes[ ]  No |
| **14a**. If yes, for what years?  | **14b**. In which state(s)?  | **14c**. What was your most recent quarter filing? **Year/Quarter**:  |
| 1. Enter DATE of first S.C. wages paid to employees including corporate officers:

 **MM / DD / YYYY**  |
| **15a**. Enter amount of First S.C. wages paid:  | 1. Have you had a quarterly payroll of $1,500 or more?

[ ]  Yes[ ]  No | **16a**. If yes, indicate the first quarter ending date when this occurred.\_\_\_\_\_\_ /\_\_\_\_\_\_ /\_\_\_\_\_\_ **MM / DD / YYYY** | 1. Have you employed at least one employee in any portion of 20 or more weeks during a calendar year?

 [ ]  Yes [ ]  No |
| 1. Complete this section if your business falls into one of the categories below, otherwise select: [ ]  N/A
 |
| Agricultural Employer: | [ ]  Have employed at least 10 workers in S.C. or had a quarterly payroll of $20,000 or more. **Yr/Quarter**:  |
| Domestic Employer: | [ ]  Have paid $1,000 or more in wages during any calendar quarter for domestic service in a private home, college club, fraternity or sorority. **Yr/Quarter**:  |
| Leasing Company: | [ ]  Business is a Professional Employer Organization (PEO) **S.C. PEO registration number**:  |
| Nonprofit Organization: | [ ]  Business is a 501(c)(3) exempt organization. *(You must provide IRS 501(c)(3) exemption letter.)*[ ]  If yes, Employed four or more workers in 20 different calendar weeks.  **Yr/Quarter**:  |
| Governmental Entity: | [ ]  Federal[ ]  State[ ]  Local[ ]  Political Subdivision[ ]  Other:  |
| Voluntary Election: | [ ]  Currently not subject to UI liability but wish to voluntarily elect to become an employer and elect coverage for my workers performing “services that do not constitute employment.” (Please see instructions for more information on voluntarily electing coverage and exclusions.)  |
| 1. Did or will your business obtain in full or part, through an acquisition, merger or transfer, the assets, the trade or business or workforce of another company?

[ ]  Yes[ ]  No |
| **19a**. If yes, enter the date of the acquisition, merger or transfer: \_\_\_\_\_\_ /\_\_\_\_\_\_ /\_\_\_\_\_\_ **AND** you **MUST** complete SECTION 4. **MM / DD / YYYY** |

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| SECTION 4: Acquisitions, Transferred Assets, Mergers or Other Changes in Ownership |
| 1. Check all that Apply:
 |
| [ ]  Reorganization[ ]  Repossession[ ]  Transfer of trade or business[ ]  Change or entity (e.g., proprietorship to corporation) | [ ]  Sale of business to new business[ ]  Purchase assets of business[ ]  Purchase assets of business from the bankruptcy court[ ]  Merger | [ ]  Lease of business to new business[ ]  Transfer or workforce (employees)[ ]  Other (explain): |
|  |
| 1. What portion of the previous owner’s assets, trade or business, or workforce was or will be obtained?

\_\_\_\_\_\_\_\_\_\_\_% of assets\_\_\_\_\_\_\_\_\_\_\_% of trade or business\_\_\_\_\_\_\_\_\_\_\_% of workforce (employees) |
| 1. Name or former owner(s):
 |   |
| 1. Former owners federal ID number (FEIN)(if known):
 |   |
| 1. SC Unemployment (DEW) account number (if known):
 |   |
| 1. Former owner’s address:
 |   |
| 1. On what date did you acquire or transfer the business?
 | \_\_\_\_\_\_ /\_\_\_\_\_\_ /\_\_\_\_\_\_  **MM / DD / YYYY** |
| **SUTA DUMPING IS A CRIME: Any person or tax return preparer who knowingly violates or attempts to violate S.C. Code Ann. § 41-31-125 may be subject to civil and criminal penalties (see instructions).** |

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| SECTION 5: Other Provisions |
| 1. Have you or will you issue a 1099-Misc. forms for workers who performed services for you? (If yes, please list names and addresses on a separate sheet.)
 | [ ]  Yes[ ]  No |
| 1. Please provide the name and address of the financial institution through which you will maintain your business checking account.
 |
| Name | Street address | City | State | Zip Code |
|   |   |   |   |   |
| **Corporate Officer/Business Owner Election:** If the employing unit is a corporation, and wishes to elect to exempt ALL corporate officers performing services in South Carolina from unemployment insurance coverage or if employing unit is a business entity other than a corporation, that wishes to elect to exempt business owners (defined by S.C. Code Ann. § 41-27-265 as owning at least 25% of the entity), **Please visit** [**http://www.dew.sc.gov/forms.asp**](http://www.dew.sc.gov/forms.asp) **for the necessary forms to complete the process of opting out. (If you have questions about the law, please visit,** [**http://dew.sc.gov/emp-corpofficers.asp**](http://dew.sc.gov/emp-corpofficers.asp)**)** |
| **Be sure that all applicable items are completed before signing** |
| **THIS FORM MUST BE SIGNED BY AN OWNER, PARTNER, OR CORPORATE OFFICER. ALL OTHERS MUST HAVE WRITTEN AUTHORIZATION COMPLETED BELOW** |
| **I certify that the information entered on this form is true and accurate, and that I am authorized by the named employing unit to complete this report for determining unemployment tax liability.** |
| **Signature:** |
| **Print Name and Title:**  |
| **Telephone:**  |
| **Date:**  |

**You may complete this form and mail it to: Employer Tax Services, P.O. Box 995, Columbia, SC 29202**

**INSTRUCTIONS FOR PREPARATION OF EMPLOYER STATUS REPORT (UCE-151)**

The SC Employment and Workforce Law provides that the Department may require from any employing unit, whether or not otherwise subject to the law, such reports as are necessary for the administration of the law. All employers are required to file with the Department an Employer Status Report, Form UCE-151. Failure to receive a copy of the form does not relieve an employer of the obligation to file. If the space provided for any item is insufficient for a complete answer, please attach an additional sheet of plain paper and indicate the item number associated with your additional response.

You may complete this form and mail it to DEW at: Employer Tax Services; PO Box 995; Columbia, SC 29202.

**IMPORTANT INFORMATION:** A business which is a corporation is permitted to elect to exempt ALL corporate officers performing services in South Carolina from unemployment insurance coverage. A business which is a legal entity other than a corporation is permitted to elect to exempt one or more business owners owning 25% or more of the business. **Please visit** [**https://www.dew.sc.gov/employers/unemployment-insurance-tax-forms**](https://www.dew.sc.gov/employers/unemployment-insurance-tax-forms) **for the necessary forms to complete the process of opting out. (If you have furthers questions about this election, please visit,** [**https://www.dew.sc.gov/docs/default-source/employers/corp-officer---owner-faqs-10-16-15v2.pdf**](https://www.dew.sc.gov/docs/default-source/employers/corp-officer---owner-faqs-10-16-15v2.pdf)**)**

**INSTRUCTIONS**

**Item 1.** Enter the legal name of your business

**Item 2.** Enter the trade or business name under which you operate.

**Items 3.** Enter the business street address, city, state, and zip code.

**Item 4**. Enter the business mailing address, city, state, and zip code (if different than the street address).

**Item 5**. Enter your Federal Identification Number, found on Federal Form 941.

**Items 6-7.** Enter the business telephone and fax numbers, including the area codes.

**Item 8.** Enter the name, title, telephone number and email address of the person to which communications are to be directed. You may list different email addresses if you wish to have different people handling your tax and UI benefits matters. You may also enter multiple email address for UI benefits matters. If you chose to have a third party handle either tax or UI benefits (or both) matters on your behalf, you must submit a Written Authorization Form (UCE 1010), which is available at the following link: <https://www.dew.sc.gov/docs/default-source/employers/uce-1010_powerofattorney.pdf?sfvrsn=2>

**Item 9.** Describe the exact nature of business in the space provided. If the business is construction, list the type, for example: carpenter, road, general building, bridge, etc. If manufacturing, list principal products and percent of total, for example: textile machinery 70%, nuts and bolts 20%, hardware 10%. If trade, state whether wholesale or retail and products sold, for example: bakery, retail.

**Item 10.** The North American Industry Classification System (NAICS) is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. The following

link, [www.census.gov/eos/www/naics](http://www.census.gov/eos/www/naics), provides the latest information on plans for NAICS revisions, as well as access to various NAICS reference files and tools.

**Item 11.** Check only one type of business organization. If a Limited Liability Company (LLC), please indicate your filing status for Federal Income Tax purposes. If a Corporation or LLC; enter name of the State in which the entity was incorporated or organized (for LLCs), and the date of incorporation or organization (for LLCs).

**Item 12.** Please indicate which type of federal income tax form you filed last year or will be filing for the current year (e.g. IRS Form 1040, 1065, 1120)

**Item 13.** List the name, social security number, title, percentage of business owned, and home address and phone number of the owner(s)/member(s), or all of the partners if a partnership, or the officers if a corporation.

**Item 14.** Please indicate whether your business has ever paid Federal Unemployment Tax (FUTA) or filed an IRS Schedule H. (This item refers to reports filed under provisions of the Federal Unemployment Tax Act (FUTA) which requires certain employers to file with the Internal Revenue Service an Annual Federal Return of Employment (Form 940). For any year a Form 940 was required, a South Carolina employing unit is subject to the SC Employment and Workforce Law. Do not confuse FUTA with FICA Social Security Law.)

**Item 15.** Please indicate whether you have paid wages to any employees in South Carolina and provide the date. Sole proprietor’s and partner’s wages are not reportable and not taxable. LLC member’s wages are not reportable and not taxable unless the LLC has elected to be treated as a corporation. Service performed by an individual in the employ of the individual's son, daughter, or spouse, and service performed by a child under the age of 18 in the employ of the child's father or mother is exempt. (This exemption does not apply to corporations).

**Item 16.** Please indicate whether you have paid $1,500.00 or more in wages during a quarter and, if so, indicate the quarter that you first did so.

**Item 17.** Please indicate whether you have employed at least one employee in any portion of 20 or more weeks during a calendar year.

**Item 18.** This section applies only to:

* Agricultural Labor - S.C. Code Ann. § 41-27-230(5)
* Domestic Service - S.C. Code Ann. § 41-27-230(6)
* Non-Profit Organization - S.C. Code Ann. § 41-31-600
* Governmental Entity - S.C. Code Ann. § 41-27-230(2)
* Employee Leasing Company/Professional Employment Organization (PEO)

If you answered NO to both Items 15 and 16, and you have not checked any of the employment categories listed in Item 17, you have not yet met the liability requirements. Please note: once you do meet any of the liability requirements, you will be subject to liability from the first day you engaged employees. Therefore, you will be required to complete this application again at that time. DEW will then issue a UI account number,

retroactive to the first date employees were engaged. To avoid having to wait, you may voluntarily accept coverage now and a registration number can be issued immediately.

**Item 19.** Please indicate whether your business obtained in full or part, through an acquisition, merger or transfer, the assets, the trade or business or workforce of another business operating in South Carolina and, if so, the date of the acquisition.

**Item 20.** Indicate the manner in which the acquisition/transfer of business occurred. Please check all that apply to your situation.

**Item 21.** Indicate what percentage of the previous employer’s trade, business, or workforce was obtained.

**Item 22-25.** Provide the former business’s information. **Note:** Acquisition can be facilitated by a third party such as a bank or a court. Refer only to the previous employer’s business in South Carolina.

**Item 26.** Indicate the date on which you acquired all or part of the business.

**Item 27.** If at any time you have engaged any 1099-MISC workers to perform work in the usual course of your business, answer “yes”, list names and addresses of the workers on a separate sheet, and provide an explanation of the nature of the work performed.

**Item 28.**  Enter the bank name and address of your main checking account.

This report must be signed by an owner, partner, or corporate officer. All others must submit a Written Authorization Form (UCE-1010) signed by an owner, partner, or corporate officer, authorizing them to act on behalf of the business. You can access the UCE-1010 at: <https://www.dew.sc.gov/docs/default-source/employers/uce-1010_powerofattorney.pdf?sfvrsn=2>

If there are any questions regarding the status of any individuals compensated by you, or if any additional information is needed to complete the Employer Status Report (Form UCE-151), please call (803) 737-2400, or email UI-Tax@dew.sc.gov.