

INSTRUCTIONS FOR PREPARING FORM NCUI 604 EMPLOYER STATUS REPORT

*Please type or print all applicable information in **black** ink and mail the form to:*

Employment Security Commission
Tax Department
Post Office Box 26504
Raleigh, North Carolina 27611-6504

1. Enter your Federal Employer Identification Number (**FEIN**) which is assigned for reporting Social Security, withholding tax and Federal Unemployment Tax (**FUTA**) to the Internal Revenue Service.
2. Enter your North Carolina Department of Revenue number assigned for withholding tax purposes.
3. If you have ever been issued a North Carolina unemployment tax number, enter it here.
4. Enter the legal name of the individual(s) (use first, middle and last name with no initials) or
corporation for which this report is submitted as follows:
 - For a proprietorship, name of owner;
 - For a two-way general partnership, name of both partners;
 - For a general partnership of more than two partners, one general partner followed by "et al.";
 - For a limited partnership, one general partner followed by "et al.";
 - For a corporation, the corporate name as registered with the Office of the Secretary of State of North Carolina.
5. Enter the trade name of the business. If no trade name is used, leave this item blank.
6. Enter the complete mailing address for business correspondence including the zip code. If you do not have a post office box, enter the current U.S. postal mailing address.
7. Enter the business area code and telephone number.
8. Enter the area code and number for communicating with your business by FAX machine.
9. Enter the name and telephone number of the person to contact for questions concerning unemployment tax matters.
10. Enter the address of the actual physical location (no post office box) of your North Carolina business. For other locations in North Carolina, attach a list which includes the business name(s) and location address(es). If you have no base of operations in North Carolina, enter the home address of your primary North Carolina employee.
11. Enter the date you first employed any person in North Carolina.

Items 12 through 16 - Enter the requested information in the item(s) applicable to your North Carolina employment as follows:

12. General Business Employment - Most employment is considered general business employment. This includes all types of work except domestic services such as maids, gardeners, agricultural service, and service performed for governmental or 501(c)(3) non-profit organizations.

An employee leasing company is an employee service or temporary help service that, under contract, supplies individuals to perform services for clients or customers.

In determining employment for each calendar week (Sunday through Saturday), use the greatest number of workers (full time or part time) on any day of the week. All employees do not need to work each day or during the same hours each day. For a corporation, include all active or paid officers of the corporation in the count.

13. a. Count any week in which you employed as many as 10 individuals on any day in agricultural labor.
b. Consider only cash payments to all individuals who performed services in agricultural labor.
14. Domestic employment includes all service for a person in the operation and maintenance of a private household, local college club or local chapter of a college fraternity or sorority such as chauffeurs, cooks, babysitters, gardeners, maids, butlers. Consider only cash payments made to individuals who performed domestic service.
15. Answer this question only if this business is a non- profit organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Attach a copy of the IRS letter granting this exemption. **Non- profit organizations with tax exemptions other than under Section 501(c)(3) should complete item 12, general business employment.**
16. Answer this question only if you are an agency or department of state or local government.
17. If you have paid, or are required to pay FUTA, check this item. Enter the calendar year(s) for which FUTA is/was required.
18. Answer this question if you acquired this business from another employer or, if after you began employing workers:
- a. You acquired or merged with another business;
You formed or dissolved a partnership;
You formed or dissolved a corporation or professional association;
Any other change in the ownership occurred.
- b. Check the appropriate box to indicate if the acquisition or change was total or partial.
- c. Enter the date of the acquisition or change;
Enter the date closed, if applicable, and was the business operating at the time acquired;

- Indicate if the former owner continued to have employees.
- d. Enter the former owner's NC UI tax number.
 - e. Enter the former owner's name and business name;
Enter the former owner's address.

Be sure to provide all the requested information about the previous owner.

- 19. Show the type of ownership. If "other" is checked, enter the type of organization.
Examples: Estate, Association, Church.
- 20. Provide full name(s), title(s), home address(es) (do not use a post office box), Social Security number(s) and telephone number(s) including the area code of the owner, all general partners or principal corporate officers. If additional space is needed, attach a list. ***Do not provide information for limited partners.***
- 21. Check this item if you wish to voluntarily cover your employees for unemployment insurance, and you are not otherwise subject to the unemployment tax law.
- 22. If checked, attach a list of independent contractor(s) who do not have a Federal Employer Identification Number. Include name(s), address(es), telephone number(s), and Social Security number(s).
- 23. Give a description of the type of services performed, products made, sold, etc.
- 24. If the business for which this form is being completed is part of a larger organization and primarily provides support services to that organization rather than the public or other businesses, check the appropriate activity. If other, please describe the activity. If you have questions concerning this item, contact our Labor Market Information Division at (919) 733-2936.

Be sure all applicable items are completed. Sign your name, enter your title and the date. Mail the form to the address shown on page one of these instructions.