



Louisiana Workforce Commission
 U.I. Tax Liability and Adjudication
 P.O. Box 94186
 Baton Rouge, LA 70804-9186
 Fax (225) 346-6073

Employer Application for LA Unemployment Account

For Official Use Only
Account No.

--	--	--	--	--	--	--	--

Please review instructions before completing this form.

1 Employer or Corporation Name:

2 Trade Name or DBA Name: **3** FEIN:

4 Mailing Address: **5** Fax Number:
 City: State: Zip:

6 Louisiana Physical Location:
 City: State: Zip:

7 Telephone Number: Ext:

8 Name of Contact Person with Payroll Records: **9** Payroll Telephone:

10 Name and Account Number of Previous or Existing Louisiana Account (attach separate sheet if necessary)
 Name: **11** LA Withholding Number:
 Employer Account Number: **12** E-mail Address:

13 Type of organization (check one): Individual Partnership LLC LLP Corporation Other Indian Tribe Local Government State Government
 Funding Type: General Appropriations Self Generated Mixed Funds
 Formation Date of Corp or Partnership: State of Incorporation:

14A Do you have a contract with a Professional Employer Organization (PEO)? YES NO
 If Yes, complete the information below:
 PEO Name:
 Fed ID: Contract Date:

14B Are you a Professional Employer Organization (PEO)? YES NO
 If YES, provide a list of all clients with Fed. ID and UI numbers for each. Use a separate sheet if necessary.
 Note: If a bonded PEO, you will receive a mandatory quarterly Multiple Worksite Report to provide employment and wage breakouts for each client.

15. List below the owner of Sole Proprietorship, all partners in Partnership, or all Officers of Corporation. (Attach a separate sheet if necessary)

	Name and Title	Residence	SSN:	Phone:
A	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
B	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

16. A) Regular Employers:
 Did you or will you have total wages in a calendar quarter equal to or greater than \$1,500? If YES, Quarter and Year
 Did you or will you employ 1 or more employees in 20 weeks or more in a calendar year? If YES, Date of the 20th week.

B) Agricultural Employers:
 Did you or will you have total wages in a calendar quarter equal to or greater than \$20,000? If YES, Quarter and Year
 Did you or will you employ 10 or more employees in 20 weeks in a calendar year? If YES, Date of the 20th week.

C) Domestic Employers must elect to file Annually Quarterly
 (i.e. household help, sitter, nanny, etc)
 Did you or will you have total wages in a calendar quarter equal to or greater than \$1,000? If YES, Quarter and Year

D) Non-Profit Employers:
 Do you have a 501(c)(3) exemption from the Internal Revenue Service? If YES, you must attach a copy of your IRS 501 (c)(3) exemption letter and answer 17. If NO, answer 16A
 Did you or will you employ 4 or more employees in 20 weeks or more in a calendar year? If YES, enter date

1AB Rev 0/08



001AB0801





Employer Application for LA Unemployment Account (back)

17. Local Government or Non-Profit Employer: (Indicate the method you elect to pay taxes) Taxable Reimbursable

18. Date entity first had employee(s) in Louisiana: 18A. Number of employees:

19. Are you applying for a letter of good standing for lottery purposes? YES NO

20. Are you liable under the Federal Unemployment Tax Act (FUTA)? If YES, enter date State

21. A) Did you acquire any of the organization, trade, business, employees, or any assets of another Louisiana employer or had a change in your Federal ID? YES NO

B) If YES, did you acquire Part All of the Louisiana operation?

C) Is the business acquired still operating in Louisiana? YES NO

If a partial acquisition, you must complete an Application for Partial Transfer. If not, the Agency may perform an audit to determine the data transfer.

D) Name of Organization Acquired:

E) LA Unemployment Insurance Number:

F) Date Acquired or Federal ID changed: M M D D Y Y

22. Additional Louisiana Organizations Acquired:

A) Part All B) Still operating: YES NO

C) LA Unemployment Insurance Number: D) Date Acquired: M M D D Y Y

23. If you have workers performing services for your business who you consider to be independent contractors, please read #23 in the instructions.

24. Describe your business activity. This information will determine your Unemployment Insurance rate. Be specific. Place an X in the category that best describes your business activity.

Information	<input type="checkbox"/> Manufacturing (Metal, Computer, Electrical, Trans.)	<input type="checkbox"/> Retail Trade (Auto., Food, Clothing)	<input type="checkbox"/> Transportation/Warehousing (Postal, Couriers, Storage)	<input type="checkbox"/> Management of Companies	<input type="checkbox"/> Health Care & Social Asst.
Mining	<input type="checkbox"/> Manufacturing (Food, Apparel)	<input type="checkbox"/> Retail Trade (Sporting goods, Gen. Merchandise)	<input type="checkbox"/> Transportation/Warehousing (Air, Rail, Road, Pipeline)	<input type="checkbox"/> Educational Services	<input type="checkbox"/> Wholesale Trade
Utilities	<input type="checkbox"/> Manufacturing (Wood, Paper, Petro-Chem., Coal)	<input type="checkbox"/> Arts, Entertainment, Recreation	<input type="checkbox"/> Admin. & Support Waste Management & Remediation Services	<input type="checkbox"/> Finance & Insurance	<input type="checkbox"/> Public Administration
Construction	<input type="checkbox"/> Professional Scientific & Tech Services	<input type="checkbox"/> Real Estate, Rental, Leasing	<input type="checkbox"/> Agriculture, Forestry, Fishing, & Hunting	<input type="checkbox"/> Accomodation & Food Services	<input type="checkbox"/> Other Services except Public Administration

List your main products or services in the space provided (i.e., full service restaurant, residential heating and air conditioner, Internet publisher). Manufacturers, provide the type of product and materials used. If involved in more than one activity, provide approximate percentage of revenues or sales for each activity. Attach a separate sheet if additional space is needed.

_____ % _____ % _____ %

Please provide us the name (print) and telephone number of the person who can supply additional information about your business activity.

Name	Telephone & Extension

25. If employees work from their home (i.e., sales representatives) in Louisiana, please give Street Address, City, State and Zip Code.

Street Address	City	State	Zip Code

26.

Phone Number
Date

LWC ES-1AB Rev 0/08



001AB0802



INSTRUCTIONS FOR EMPLOYER ACCOUNT APPLICATION

Do not submit this form **until** you can satisfy one of these requirements: You meet one of the requirements in #16; **OR** you answer "Yes" to #20 and have employees in Louisiana; **OR** you answer "Yes" to Number #21A; **OR** you are a local or state government employer.

1. Enter the legal employer name or full corporation name as it appears on your corporate seal. Do not use abbreviations unless the legal name uses the same abbreviations.
2. Enter the name by which the business is known or the "Doing Business As" (DBA) name.
3. Enter your Federal Employer's Identification Number (FEIN/FUTA). A change in Federal ID Number alone requires completion of a new Employer Account Application.
4. Enter the mailing address to which reports, notices, and correspondence should be mailed by this Agency.
5. Enter your fax number if available.
6. Enter the actual location of your business in Louisiana. This must be a Louisiana address. For employees who work out of their homes, this is needed for coding purposes only; nothing is mailed to this address.
7. Enter the telephone number and extension of your physical location.
8. Enter the name of the person or company that prepares your payroll records or has knowledge of such records.
9. Enter the telephone number and extension of the person or company listed.
10. Enter all LA Unemployment Insurance (UI) account numbers and names if you previously filed or currently file reports to LA.
11. Enter your Louisiana Withholding Number (Louisiana Revenue Number).
12. Enter an e-mail address if available.
13. Check the box to the left of the word that describes the type of ownership. Louisiana will treat LLCs as a partnership unless IRS Form 8832 is attached for election of treatment. Enter the state of incorporation and date of incorporation. If government, list whether local or state. If state government, check whether funding is entirely from General Appropriations, Self-generated, or a mixture of General Appropriations and Self-generated.
- 14A. If you are an employer who has a contract with a Professional Employer Organization (PEO), provide the PEO's name, PEO's Federal ID#, and the date of your PEO contract. Note: Employers may be liable for unpaid taxes of the PEO.
- 14B. If you are a PEO completing this Employer Account Application, provide a list of all your clients with the Federal ID# and State UI# of each. Use a separate sheet if necessary.
15. List the full name and title, Social Security Number, residence address, and telephone number and extension of all owners, partners, or officers of the corporation. Attach a separate sheet if necessary.
16. Check A, B, C, or D. If you are a domestic employer, you must file either quarterly or annually. **If you are a non-profit employer, you must attach your 501(c)(3) exemption and answer #17. If you do not have a 501(c)(3), you will be treated as a regular employer; answer #16A.** When you receive the 501(c)(3), submit it to the Agency for consideration on non-profit status. If approved, you will be granted non-profit status effective as of the IRS's approval of such status.
17. If you are a local government or non-profit employer, indicate the method you elect to pay taxes:
Taxable: employer pays taxes on wages paid to employees at a computed tax rate.
Reimbursable: employer pays the actual cost of benefits paid to former employees.
18. Enter the month, day, and year you first had employees who were paid wages in Louisiana.
- 18A. Enter the number of employees employed when your entity first began in Louisiana.
19. Answer "Yes" or "No" if you are a Lottery Retailer.
20. If "Yes," enter the date you first became liable to FUTA.
- 21A. Assets are employees, operations, property, trade name, etc. If "Yes," you must answer B, C, D, E, and F. **If you had a change in entity (eg., individual to corp., corp. to LLC, etc.) with a Federal ID# change, this section applies to you.**
- 21B. **If a partial acquisition, the Application and Agreement for Partial Transfer must be submitted within 180 days of the acquisition. If not, the Agency may perform an audit to determine the experience rating data to be transferred.**
22. Did you acquire more than one LA operation? If "Yes," answer A, B, C, and D. Use a separate sheet if necessary.
23. If you have workers who you consider to be self-employed or independent contractors, please review the following to be sure you are in compliance with the law. Louisiana Employment Security Law provides that services performed by an individual for wages or under any contract of hire shall be deemed to be taxable employment unless and until it is shown that: 1. Such individual has been and will continue to be free from any control or direction over the performance of such services both under his contract and in fact, and 2. Such service is either outside the usual course of the business for which such service is performed, or that such service is performed outside of all the places of business of the enterprise for which such service is performed, and 3. Such individual is customarily engaged in an independently established trade, occupation, profession, or business.
24. Be specific when describing your business; provide the name and phone number of the contact person for additional information. If your business is made up of more than one establishment in LOUISIANA, please attach a separate sheet and list the physical location and employment count of each location.
25. If you have any employees that work from their homes in the state of Louisiana fill out this section with their address information.
26. Sign your name and list title, phone number and extension, and the date.

Mail or fax this Employer Account Application form and any attachments to the address or fax number on the first page of this form.