

ENTERPRISE NAME

SECTION 14 - PREDECESSOR/SUCCESSOR INFORMATION

COMPLETE THIS SECTION IF THE REGISTERING ENTERPRISE IS WHOLLY OR PARTIALLY SUCCEEDING A PREDECESSOR. FOR ASSISTANCE, CONTACT THE NEAREST DEPARTMENT OF LABOR & INDUSTRY FIELD ACCOUNTING SERVICE OFFICE.

IF THE ENTERPRISE HAS MORE THAN ONE PREDECESSOR, PHOTOCOPY THIS PAGE TO PROVIDE THE FOLLOWING INFORMATION ABOUT EACH.

1. PREDECESSOR LEGAL NAME		2. PREDECESSOR PA UC ACCOUNT NUMBER	
3. PREDECESSOR TRADE NAME		4. PREDECESSOR FEDERAL EIN	
5. PREDECESSOR STREET ADDRESS	CITY/TOWN	STATE	ZIP CODE + 4

6. SPECIFY HOW THE BUSINESS WAS ACQUIRED:

<input type="checkbox"/> PURCHASE	<input type="checkbox"/> CHANGE IN LEGAL STRUCTURE
<input type="checkbox"/> CONSOLIDATION	<input type="checkbox"/> OTHER (SPECIFY) _____
<input type="checkbox"/> GIFT	
<input type="checkbox"/> MERGER	
<input type="checkbox"/> IRC SEC. 338 ELECTION	

7. ACQUISITION DATE _____

8. PERCENTAGE OF THE PREDECESSOR'S TOTAL BUSINESS (PA AND NON-PA) ACQUIRED _____ %

9. PERCENTAGE OF THE PREDECESSOR'S PA BUSINESS ACQUIRED _____ %
 IF LESS THAN 100%, PROVIDE THE NAME(S) AND ADDRESS(ES) OF THE ESTABLISHMENT(S) THAT CONDUCTED OPERATIONS IN PA OR EMPLOYED PA RESIDENTS. ATTACH ADDITIONAL 8 1/2 X 11 SHEETS IF NECESSARY.

NAME OF ESTABLISHMENT(S)	ADDRESS(ES)

10. WHAT WAS THE PREDECESSOR'S BUSINESS ACTIVITY IN THE PA BUSINESS THAT WAS ACQUIRED?

11. ASSETS ACQUIRED:

<input type="checkbox"/> ACCOUNTS RECEIVABLE	<input type="checkbox"/> EQUIPMENT	<input type="checkbox"/> LEASES	<input type="checkbox"/> OTHER (SPECIFY) _____
<input type="checkbox"/> CONTRACTS	<input type="checkbox"/> FIXTURES	<input type="checkbox"/> MACHINERY	
<input type="checkbox"/> CUSTOMERS/CLIENTS	<input type="checkbox"/> FURNITURE	<input type="checkbox"/> NAME AND/OR GOODWILL	
<input type="checkbox"/> EMPLOYEES	<input type="checkbox"/> INVENTORY	<input type="checkbox"/> REAL ESTATE	

12. YES NO HAS THE PREDECESSOR CEASED PAYING WAGES IN PA? IF YES, ENTER THE DATE PA WAGES CEASED, IF KNOWN. _____

13. YES NO HAS THE PREDECESSOR CEASED OPERATIONS IN PA? IF YES, ENTER THE DATE PA OPERATIONS CEASED, IF KNOWN. _____
 IF NO, DESCRIBE THE PREDECESSOR'S PRESENT PA BUSINESS ACTIVITY, IF KNOWN. _____

14. AT THE TIME OF TRANSFER FROM THE PREDECESSOR ENTERPRISE TO THE REGISTERING ENTERPRISE:

a. YES NO WERE ANY OF THE OWNERS, SHAREHOLDERS (5% OR GREATER), PARTNERS, OFFICERS, OR DIRECTORS OF THE PREDECESSOR OR OF ANY AFFILIATE, SUBSIDIARY OR PARENT CORPORATION OF THE PREDECESSOR ALSO OWNERS, SHAREHOLDERS (5% OR GREATER), PARTNERS, OFFICERS, OR DIRECTORS OF THE REGISTERING ENTERPRISE OR OF ANY AFFILIATE, SUBSIDIARY OR PARENT CORPORATION OF THE REGISTERING ENTERPRISE?

b. YES NO WAS THE PREDECESSOR, OR ANY AFFILIATE, SUBSIDIARY OR PARENT CORPORATION OF THE PREDECESSOR, AN OWNER, SHAREHOLDER (5% OR GREATER), OR PARTNER IN THE REGISTERING ENTERPRISE?

c. YES NO WAS THE REGISTERING ENTERPRISE, OR ANY AFFILIATE, SUBSIDIARY OR PARENT CORPORATION OF THE REGISTERING ENTERPRISE, AN OWNER, SHAREHOLDER (5% OR GREATER), OR PARTNER IN THE PREDECESSOR?

IF THE ANSWER TO ANY OF THE QUESTIONS IN 14 IS YES, PROVIDE THE FOLLOWING INFORMATION. ATTACH ADDITIONAL 8 1/2 X 11 SHEETS IF NECESSARY.

- IDENTIFY THOSE PERSONS AND ENTITIES BY THEIR FULL NAME;
- DESCRIBE THEIR RELATIONSHIP TO THE PREDECESSOR AND ANY AFFILIATE, SUBSIDIARY AND PARENT CORPORATION OF THE PREDECESSOR; AND
- DESCRIBE THEIR RELATIONSHIP TO THE REGISTERING ENTERPRISE AND ANY AFFILIATE, SUBSIDIARY AND PARENT CORPORATION OF THE REGISTERING ENTERPRISE.

THE REGISTERING ENTERPRISE MAY APPLY FOR A TRANSFER IN WHOLE OR IN PART OF THE PREDECESSOR'S UNEMPLOYMENT COMPENSATION (UC) EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE, IF THE REGISTERING ENTERPRISE IS CONTINUING ESSENTIALLY THE SAME BUSINESS ACTIVITY AS THE PREDECESSOR AND BOTH PROVIDED PA COVERED EMPLOYMENT. COMPLETE SECTION 15 AND, IF APPLICABLE, SECTION 16.

NOTE: A REGISTERING ENTERPRISE MAY APPLY THE UC TAXABLE WAGES PAID BY A PREDECESSOR TOWARD THE REGISTERING ENTERPRISE'S UC TAXABLE WAGE BASE FOR THE CALENDAR YEAR OF ACQUISITION WITHOUT TRANSFERRING THE PREDECESSOR'S EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE.

Instructions for SECTION 14 – PREDECESSOR/SUCCESSOR INFORMATION

Complete this section if the registering enterprise is succeeding a predecessor (prior owner) in whole or in part.

Predecessor: An enterprise that transfers all or part of its organization, trade, business or workforce to another enterprise.

Successor: An enterprise that acquires by transfer all or part of the organization, trade, business or workforce from another enterprise.

The registering enterprise may apply for the Unemployment Compensation (UC) experience record and reserve account balance of the predecessor by completing Section 15, Application for PA UC Experience Record & Reserve Account Balance of Predecessor.

The Department of Labor & Industry may determine that a transfer of experience from a predecessor to the registering enterprise will be mandatory provided there is common ownership, management or control, either directly or indirectly between the predecessor and the registering enterprise.

1-5. Provide predecessor information as requested on the form.

6. Check the appropriate box to indicate how the predecessor's business was acquired.

Purchase: Occurs when a new owner purchases all or part of the enterprise, or its assets, excluding stock purchases.

Change in Legal Structure: Occurs when the form of organization changes; for example, when a sole proprietorship incorporates, or forms a partnership.

Consolidation: Occurs when a new corporation is formed by combining two or more corporations which then cease to exist.

Gift: Occurs when the title to the property is transferred without consideration.

Merger: Occurs when one corporation is absorbed by another. One corporation preserves its original charter or identity and continues to exist and the other corporate existence terminates.

IRC Section 338 Election: Occurs when a stock purchase is treated as an asset purchase under the Internal Revenue Code Section 338.

7. Enter the date the business was acquired.

8. Enter the percentage of the predecessor's total business acquired. Total business is defined as all activities reportable under a single Federal Employer Identification Number (EIN) including any activities occurring outside of PA.

9. Enter the percentage of the predecessor's PA business acquired. If less than 100 percent, provide the additional information as requested on the form.

10. Describe the PA business activity(ies) that the registering enterprise acquired from the predecessor.

11. Check the appropriate box(es) to indicate the type(s) of assets acquired from the predecessor.

12. Enter the date the predecessor last paid wages in PA, if applicable.

13. Enter the date the predecessor ceased operations in PA, if applicable. If operations have not ceased, describe the predecessor's ongoing business activity in PA.

14. Check the appropriate box(es). If "Yes", provide the information requested on the form. Attach additional sheets if necessary.

If you have questions, please contact the UC Employer Contact Center at 866-403-6163, weekdays from 8:00 a.m. until 4:30 p.m., Eastern Standard Time.