

FOR ADMINISTRATIVE USE ONLY

ACCOUNT NUMBER  0 0 0	FORM NUMBER <b>60-0126</b>	DOCUMENT CONTROL DATE
DESCRIPTION		FOR ADMINISTRATIVE USE ONLY
DESCRIPTION (CONTINUED)		

IOWA EMPLOYER ACCOUNT NUMBER  —		DATE	APPROVED BY
PREDECESSOR'S NUMBER  —	<b>N</b>	<b>S</b>	<b>RA</b>
	<b>M</b>	Law Citation <b>96.19-16</b>	
___ 1. Direct W/O FIN		___ 4. Third W/O FIN	
___ 2. Direct OOS FIN		___ 5. Third OOS FIN	
___ 3. Direct IA FIN		___ 6. Third IA FIN	
___ 7. APB W/O FIN		___ 8. APB OOS FIN	
___ 9. APB IA FIN			
21	AREA	SIC CODE	NAICS
DETER. DATE/MERGER DATE		EFFECTIVE DATE	
ELIG. YEAR	CURR. RATE	1	2
		3	4
DECISION LETTER	VARIABLE	CODE	—

REPORT TO DETERMINE LIABILITY Form 60-0126 (09-06)



Iowa Workforce Development  
1000 East Grand Avenue  
Des Moines, Iowa 50319-0209

PLEASE TYPE OR PRINT IN BLACK INK

<b>1. Type of Organization</b> <input type="checkbox"/> Individual Ownership <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Partnership (LLP) <input type="checkbox"/> Limited Liability Company (LLC)		<input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Governmental <input type="checkbox"/> Non-profit (501(C)(3) Organization) <input type="checkbox"/> Other _____		<b>2. Federal Identification Number (FEIN):</b> _____ <b>3. Date Organization Registered:</b> _____ <b>4. Organization Registered In What State:</b> _____ <b>5. Current Iowa Unemployment Account Number, If Assigned:</b> _____	
<b>6. LIST NAME OF OWNER, PARTNERS, MEMBERS OR CORPORATE OFFICERS:</b>		<b>SOCIAL SECURITY NUMBER</b>		<b>RESIDENT ADDRESS</b>	
<b>7. CORPORATION / LLC NAME:</b>					
<b>BUSINESS OR TRADE NAME:</b>					
<b>8. ADDRESS FOR MAILING TAX REPORTS (PO BOX) (CITY OR TOWN) (STATE) (ZIP CODE+4) (COUNTY)</b>					
<b>9. Are you required to file the Federal Unemployment Tax Return (FUTA) for either the current or preceding year?</b>		YES NO	<b>Business Telephone Number (+ Area Code)</b>		<b>Alternate Telephone Number (+ Area Code)</b>
<b>10. DATE YOU BEGAN EMPLOYING WORKERS IN IOWA</b>		<b>DATE YOU FIRST PAID WORKERS IN IOWA</b>			

(IF MORE THAN ONE LOCATION, ATTACH SEPARATE LIST -- IF SAME AS NUMBER 8 , CHECK HERE \_\_\_\_\_ AND SKIP NUMBER 11.

<b>11. LOCATION WHERE WORK IS PERFORMED IN IOWA</b>	<b>ADDRESS</b>	<b>CITY OR TOWN</b>	<b>STATE</b>	<b>ZIP CODE+4</b>	<b>COUNTY</b>
---	----------------	---------------------	--------------	-------------------	---------------

**12. NATURE OF BUSINESS ACTIVITY IN IOWA \*\*\*\* (MUST SHOW BOTH BUSINESS ACTIVITY AND DETAILED DESCRIPTION) \*\*\*\***

<b>PRIMARY BUSINESS ACTIVITY</b>	In the space below give details of the primary Iowa business activity (See Reference Guide)

**13. FOR EACH OF THE FOLLOWING CALENDAR QUARTERS, ENTER THE GROSS QUARTERLY WAGES PAID IN IOWA**

	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
CURRENT YEAR:				
PRECEDING YEAR:				

IF YOUR COMPANY IS A NON-PROFIT ORGANIZATION EXEMPT FROM INCOME TAX UNDER U.S. INTERNAL REVENUE CODE 26 U.S.C. 501 (C)(3), PLEASE ATTACH A COPY OF THE LETTER FROM THE IRS CONFIRMING THIS CLASSIFICATION.

**INSTRUCTIONS FOR COMPLETING THE BOXES BELOW**

Enter a "CHECK MARK" in each calendar week in which one or more "IOWA EMPLOYEES" performed services for this organization for any part of any day during the current and preceding calendar year. Include full and part-time employees, corporate officers, members of limited liability companies, students, traveling or city salespersons, and commission or agent drivers (other than milk) performing services for you in Iowa. Include all Iowa employment if in more than one location within the State. Iowa employers MUST include U.S. Citizens performing services for them in a foreign country (except Canada and the Virgin Islands).

**FOR AGRICULTURE EMPLOYMENT PLEASE LIST THE NUMBER OF EMPLOYEES FOR EACH WEEK INSTEAD OF THE CHECK MARK.**

**CURRENT YEAR** \_\_\_\_\_

WEEK	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
1st												
2nd												
3rd												
4th												
5th												

**ENTER A CHECK OR GIVE THE NUMBER OF EMPLOYEES FOR EACH WEEK.**

(SEE INSTRUCTIONS ABOVE)

**PRECEDING YEAR** \_\_\_\_\_

WEEK	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
1st												
2nd												
3rd												
4th												
5th												

**ENTER A CHECK OR GIVE THE NUMBER OF EMPLOYEES FOR EACH WEEK.**

(SEE INSTRUCTIONS ABOVE)

**COMPLETE QUESTIONS 14-17 IF YOU HAVE ACQUIRED, PURCHASED, LEASED, OR ASSUMED ALL OR ANY PART OF AN EXISTING IOWA BUSINESS.**

14. INDICATE NATURE OF TRANSACTION	<input type="checkbox"/> PURCHASE OF EXISTING BUSINESS	<input type="checkbox"/> REORGANIZATION OF EXISTING BUSINESS	<input type="checkbox"/> OTHER, PLEASE EXPLAIN _____	LEGAL DATE OF TRANSACTION:
	<input type="checkbox"/> INCORPORATION OF EXISTING BUSINESS	<input type="checkbox"/> MERGER WITH EXISTING BUSINESS	_____	

15. PREVIOUS OWNER'S LEGAL BUSINESS OR INDIVIDUAL NAME:	DBA OR TRADE NAME, IF DIFFERENT FROM LEGAL NAME:	<b>FORMER IOWA UNEMPLOYMENT ACCOUNT NUMBER (IF KNOWN)</b>
STREET ADDRESS, CITY, STATE & ZIP CODE+4		

CONTACT PERSON'S NAME AND TITLE	TELEPHONE NUMBER (+AREA CODE)
---------------------------------	-------------------------------

16. DID YOU ACQUIRE SUBSTANTIALLY ALL THE IOWA BUSINESS OF THE EMPLOYER NAMED IN NUMBER 15?.....  YES  NO

IF "YES", AND YOU ALREADY HAVE AN ACTIVE ACCOUNT, DO YOU WANT THE RATE RECOMPUTED FOR THE BALANCE OF THE YEAR IN WHICH YOU PURCHASED THE BUSINESS?.....  YES  NO

IF "YES", AND YOU DO NOT HAVE AN ACTIVE ACCOUNT, GO TO 18.

IF "NO", PLEASE COMPLETE QUESTION 17 OF THIS SECTION.

17. IF YOU DID NOT ACQUIRE SUBSTANTIALLY ALL OF THE IOWA BUSINESS OF THE EMPLOYER NAMED IN NUMBER 15, WAS THE PART ACQUIRED A CLEARLY SEPARABLE AND IDENTIFIABLE PORTION? .....  YES  NO

IF "YES", DO YOU WISH A PARTIAL TRANSFER OF EXPERIENCE FROM THE ACCOUNT OF THE PREVIOUS OWNER?.....  YES  NO

**NOTE: A PARTIAL TRANSFER OF EXPERIENCE MUST BE REQUESTED WITHIN 90 DAYS OF THE TRANSFER OF BUSINESS.**

18. IF AN OUTSIDE FIRM IS USED, NAME AND MAILING ADDRESS OF YOUR ACCOUNTANT OR TAX FILING FIRM (Zip Code+4)

\_\_\_\_\_

ABOVE FIRM'S TELEPHONE NUMBER (+Area Code)

\_\_\_\_\_

19. IF IT IS DETERMINED YOU ARE EXEMPT FROM THE PROVISIONS OF THE IOWA EMPLOYMENT SECURITY LAW, DO YOU WISH TO VOLUNTARILY ELECT TO BECOME SUBJECT?  YES  NO

**I DECLARE UNDER PENALTIES PROVIDED BY LAW, THAT THE FOREGOING STATEMENTS AND ATTACHED SCHEDULES ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.**

**SIGNATURE (AUTHORIZED REPRESENTATIVE)**

20. NAME AND ADDRESS OF YOUR BANK (Zip Code+4)

\_\_\_\_\_

CHECKING  SAVINGS

TITLE	TELEPHONE NUMBER (+AREA CODE)	DATE
IOWA WORKFORCE DEVELOPMENT FIELD AUDITOR		DATE

INSTRUCTIONS FOR COMPLETION OF FORM 60-0126  
**REPORT TO DETERMINE LIABILITY** (09-06)

The enclosed form is your application for an Iowa unemployment tax account. It must be completed, signed and returned before your account will be established and your Iowa Unemployment Account Number will be assigned. The form is also utilized to reflect the acquisition of existing Iowa business activity.

**3. DATE ORGANIZATION REGISTERED:** Provide the date of incorporation for corporations or the date organized for LLCs. Sole proprietors and partnerships do not complete this question or number 4.

**4. ORGANIZATION REGISTERED IN WHAT STATE:** Provide the state in which incorporated or the state in which the LLC was organized.

**7. CORPORATION / LLC NAME:** Provide the full legal name of the entity.

**BUSINESS OR TRADE NAME:** Provide the business or trade name if different from the corporate or LLC name. Those businesses that are sole proprietors and partnerships list their business name on this line.

**8. ADDRESS FOR MAILING TAX REPORTS:** Provide the mailing address where the "Employer's Contribution and Payroll Report" and other unemployment tax and claim related documents should be mailed. Be sure to include your zip code +4 to ensure these documents are received timely.

**10. DATE YOU BEGAN EMPLOYING WORKERS IN IOWA:** Provide the first date you had work performed in Iowa by your employees.

**11. LOCATION WHERE WORK IS PERFORMED IN IOWA:** Provide the address of the location or locations of employment in Iowa. This includes construction job sites and/or client locations. In those instances in which the employee(s) do not perform duties at a particular job site but work out of their residence, enter the residence address of the employee(s). THIS SECTION MUST BE COMPLETED IN ORDER TO ESTABLISH AN IOWA UNEMPLOYMENT ACCOUNT NUMBER.

**12. NATURE OF BUSINESS ACTIVITY IN IOWA:** Enter the type of employment performed by the IOWA employees. See the next page for more detail.

**13. GROSS QUARTERLY WAGES PAID IN IOWA:** If you are a newly liable employer in Iowa, enter the amount of gross wages paid in the appropriate quarter up to the date the form is being completed. If you have acquired part or all of a business that already has an Iowa Unemployment Account Number and has been reporting wages to Iowa, go directly to questions 14-17 (no entry is required in 13).

If you have questions about completing form 60-0126 which these instructions do not answer, you may call the Field Audit Bureau of Iowa Workforce Development in Des Moines at the numbers listed below. You may also contact a field auditor at one of the following Workforce Development Centers nearest you:

Atlantic	712-243-5793	Marshalltown	641-752-6435
Burlington	319-753-1671 ext. 231	Mason City	641-422-1520
Carroll	712-792-2708	Newton	641-792-3004
Cedar Rapids	319-365-9474 ext. 1209, 1210, 1211	Ottumwa	641-684-5401 ext. 104, 107
Council Bluffs	712-242-2120	Spencer	712-262-1971 ext. 129
Creston	641-782-2119 ext. 35	Sioux City	712-233-9032 or 712-233-9046
Davenport	563-445-3250 or 563-445-3252	Waterloo	319-235-9864 or 319-235-9672
Des Moines	515-281-7298 or 515-281-3823 or 515-281-8217		
Dubuque	563-556-5800 ext. 125, 126		
Fort Dodge	515-576-0741 ext. 3, 4 or 515-576-3131 ext. 215	Out-Of-State Employers	515-281-5339
Iowa City	319-351-1035 ext. 116, 117		

## Reference Guide to Completing Item 12: Nature of Primary Business Activity in Iowa (09-06)

Please read the statements below for your particular business activity. In the business activity box, list your business activity (e.g., trade, manufacturing, services) and follow the instructions for that business activity to specifically describe your business activity in the space provided to give details.

If engaged in **AGRICULTURE, FORESTRY, FISHING** activities.

*Examples: General crop farming, cattle ranching, turkey production, corn and soybean farm, crop dusting and tree farm.*

List each type of crop grown; crop service, livestock raised, forestry work and related services.

If **crops**, list where grown (e.g., field, greenhouse) and primary crop grown (e.g., soy beans, apples)

If **livestock**, list purpose for which raised (e.g., meat, dairy, or egg production).

If engaged in **COMMUNICATIONS** activities.

*Examples: Telephone line leasing, cable television, cellular telephone service, paging and TV and radio broadcasting.*

List types of services you provide. Describe any distinctive or unusual features of these activities.

If engaged in **CONSTRUCTION** activities.

*Examples: Single-family house building, industrial building, road construction, plumbing, excavation, carpentry and roofing.*

List types of projects or structures for which you have full responsibility (e.g. apartment buildings, roads). Or

List type of trade or trade specialty (e.g. masonry, electrical, painting, HVAC) and if the work is done primarily on residential or commercial structures.

If engaged in **FINANCE, INSURANCE, REAL ESTATE** activities.

*Examples: Banking and credit institutions, securities, insurance carriers and agents, real estate operations and investments.*

List **main** activities, services or products.

If **financial institution**, list type (e.g., bank, mortgage broker) and charter (e.g., State, National or Federal).

If **insurance**, list type(s) sold and whether underwriter or agent.

If **residential building operator**, list number of housing units and whether you own property or operate it for others.

If engaged in **MANUFACTURING** activities.

*Examples: Food processing, textile productions, electronic appliance production, apparel jobbing and machine shops.*

List types of products manufactured (e.g., plastic bottles, electroplating, book printing, and ice cream). List if product is part of a larger item (e.g., automobile exhaust systems, pharmaceuticals).

**For each product** list (1) type of plant; (2) most important manufacturing processes; (3) principal materials or products used; (4) source of materials (i.e. purchased from others, transferred from within your company, or produced as intermediate products at this location).

If engaged in **MINING, QUARRYING, OIL and GAS EXTRACTION** activities.

*Examples: Coal mining, metallic ore extraction, crude petroleum and natural gas and mining services activities.*

List mineral, product or service (e.g., gold mining, underground bituminous coal mining, oil well drilling).

If **coal mining**, list whether surface or underground mining.

If **mining service**, list service and mineral involved. Note whether you have full responsibility for site operation.

If engaged in **PRIVATE HOUSEHOLD** activities.

*Examples: Employing a maid, gardener, nanny, cook in your home.*

If engaged in **SERVICES** activities.

**Examples: Auto repair, business services, education, health services, janitorial, lodging and beauty or barber shop.**

**List main services your business provides or main activities of your business.**

List if services are for the general public or only for members of a specific organization.

List if services are offered mainly to individuals, groups or businesses.

If engaged in **TRADE** (including eating and drinking places) activities.

*Examples: Drug stores, grocery stores, convenience stores, restaurants, bars, computer stores, and new or used car dealers.*

List types of products or merchandise sold.

List (1) approximate percentage of each product (e.g., sport shoes 65%, athletic wear 35%); (2) whether the merchandise is new or used;

(3) whether seller owns the merchandise or is a broker/agent; (4) whether sales are made from a store or only by an indirect method (e.g., Catalog, door-to-door, warehouse sales, or internet).

If **department store**, if purchases are paid for in each department or in a check out area.

If **eating place**, list whether service is full-service, limited-service, or special food service (e.g., caterers, mobile food cart).

If engaged in **TRANSPORTATION, WAREHOUSING** activities.

*Examples: Airline, pipeline, and truck transportation, railroad passenger service, travel agency, warehousing and storage.*

List type of transportation and services provided.

If **transportation**, list whether service is scheduled or not and if local or long distance.

If **warehousing**, list types (e.g. general, refrigerated, farm products).

If **transportation-related service**, list type of service (e.g., travel agency, shipping agent).

If engaged in **UTILITIES, SANITARY SERVICES** activities.

*Examples: Electric power generation. Natural gas transmission and distribution refuse systems and water and sewer systems.*

List main activities and types of services provided (e.g., natural gas pipelines, trash hauling, irrigation, snowplowing).

If engaged in **OTHER** activities.

Example: anything that does not seem to fit in any other category (e.g., professional services, health care, and entertainment).

List main activities and type and level of service provided.

If additional assistance is desired please call (800) 532-1249 (in Iowa) or (515) 281-8415 (outside Iowa).

