

# 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  
of North Carolina  
Post Office Box 26504  
Raleigh, NC 27611-6504

1. Enter the Federal Employer Identification Number (**FEIN**) assigned by the Internal Revenue Service for reporting Social Security, withholding tax and Federal Unemployment Tax (**FUTA**).
2. Enter the North Carolina Department of Revenue number assigned for withholding tax purposes.
3. Enter any previously assigned North Carolina unemployment insurance tax number.
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 U. S. postal mailing address for business correspondence-include the zip +4 code.
7. Enter the area code and telephone number for the business.
8. Enter the area code and fax number for the business.
9. Enter the name, title, telephone number and E-mail address, if applicable, of the person to contact for questions concerning unemployment insurance tax matters.
10. Enter the address of the physical location (no post office box) of the North Carolina business. Attach a list of ALL operating business names and locations in North Carolina. If there is no base of operations in North Carolina, enter the home address of the primary North Carolina employee.
11. Check the box for the appropriate type of ownership. If "Other" is checked, enter the type of organization, such as, Estate, Association, or Church.
12. Describe the type of services performed, products made, sold, etc.
13. 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 to the public or other businesses, check the appropriate activity. If "Other", please describe the activity. If there are any questions concerning this item, contact the Labor Market Information Division at **(919) 733-2936**.
14. Enter the date one or more workers were first employed in North Carolina.
 

*Items 15 through 20 - Enter the requested information for the ONE item that applies to North Carolina employment:*
15. GENERAL EMPLOYERS: 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.
  - a. Consider all payments made to individuals who performed services in general business employment. For corporations, include amounts paid to all active and/or paid officers of the corporation.
  - b. 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 corporations, include all active and/or paid officers of the corporation in the count.

16. **EMPLOYEE LEASING COMPANIES:** An employee leasing company is an employee service or temporary help service that, under contract, supplies individuals to perform services for clients or customers.
17. **AGRICULTURAL EMPLOYERS:**
- Consider only monetary payments to all individuals who performed services in agricultural labor.
  - Count any week in which as many as 10 individuals were employed in agricultural labor on any day.
18. **DOMESTIC EMPLOYERS:** 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. Domestic employees include such workers as chauffeurs, cooks, babysitters, gardeners, maids, butlers, and home nurses. Include only monetary payments made to individuals who performed domestic service.
19. **NON-PROFIT ORGANIZATIONS:** 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 that grants this exemption. **Non-profit organizations with tax exemptions other than under Section 501(c)(3) should complete item 12, general business employment.**
20. **GOVERNMENTAL ENTITIES:** Check the appropriate block if this business is an agency or department of federal, state or local government.
21. Check this item to voluntarily cover employees for unemployment insurance, when the business is not otherwise subject to the unemployment insurance tax law.
22. If the business has paid, or is required to pay Federal Unemployment Tax (FUTA), check this item. Enter the calendar year(s) for which FUTA is/was required.
23. Complete this section if the business has acquired or merged with another business, or any other changes have been made in the ownership of the business. This includes changes, such as from a sole proprietorship to a corporation or a partnership.
- Enter the Name of the Former Owner.
  - Enter the Former Owner's NC UI Tax Number.
  - Enter the Former Owner's Address.
  - Enter the date of the acquisition or change.
  - Check the appropriate box to indicate if the acquisition or change was total or partial.
  - Check the appropriate box to indicate if the business was operating at the time that it was acquired. If applicable, enter the date the business closed.
  - Check the appropriate box to indicate if the former owner continues to have employees.
24. If the "Yes" box is 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).
25. Provide for ALL general partners, principal corporate officers, or members full name(s), title(s), Social Security Number(s), home address(es) (do not use a post office box), and telephone number(s) including the area code. If additional space is needed, attach a list. **Do not provide information for limited partners.**

**Be sure all applicable items are completed. Date and sign the form. Include the title of the person signing the form. Mail the completed form to the address shown on page one of these instructions.**

***Please call (919) 733-7156 if you have any questions.***

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