Alaska Department of Labor and Workforce Development Employment Security Division Employment Security Tax

• • • •

Juneau – Registration 1111 W. 8th St., Room 203 PO Box 115509 Juneau, AK 99811 – 5509 (907) 465-2757 *Fax* (907) 465-2374

Anchorage Employment Security Tax Office 3301 Eagle St., Room 106 PO Box 241767 Anchorage, AK 99524 – 1767 (907) 269-4850 *Fax* (907) 269-4845

Fairbanks Employment Security Tax Office 675 Seventh Avenue, Station L Fairbanks, AK 99701 – 4513 (907) 451-2876 *Fax* (907) 451-2883

Juneau Employment Security Tax Office 1111 W. 8th St., Room 203 PO Box 115509 Juneau, AK 99811 – 5509 (907) 465-2787 *Fax* (907) 465-2374

Kenai Employment Security Tax Office 11312 Kenai Spur Hwy, Suite 2 Kenai, AK 99611 – 9106 (907) 283- 2920 *Fax* (907) 283-5152

Wasilla Employment Security Tax Office 877 Commercial Drive Wasilla, AK 99654-6937 (907) 352-2535 *Fax* (907) 352-2581

Alaska Employer Registration Form

Who is required to file this form?

Every employing unit, including any person, firm, corporation, or other type of organization that for some portion of a day within the calendar year has employed one or more persons, is required by law and regulation to file this report. If you are uncertain of your need to register, contact the Registration Unit or your nearest Field Tax Office.

TO CONTACT US:

- Toll-free telephone number to connect to your Field Auditor if you are located in Alaska (except Anchorage, Fairbanks, Juneau, Kenai, or Wasilla), out-of-state, and Canada: 1-888-448-2937
- Toll-free telephone number to connect to your Employer Account Representative in our Central Office in Juneau for all areas outside Juneau, out-of-state, and Canada: 1-888-448-3527
- Toll-free telephone number to connect to Relay Alaska TDD/TTY/TT Services: 1-800-770-8973
- E-mail at: <u>esd_tax@labor.state.ak.us</u>

Mail the completed Registration Form to:

Alaska Department of Labor and Workforce Development Employment Security Tax PO Box 115509 Juneau, AK 99811 – 5509

We are an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities.

INSTRUCTIONS FOR NEW EMPLOYERS

Check the box on the top left of Page 3 to indicate if this is a new or update registration. Complete the following if you are a new employer. See below for update instructions.

1. Mark the item that describes your business entity and complete the additional information requested.

If you have selected **NONPROFIT ORGANIZATION and are exempt under IRC 501(a) and 501(c)(3)**, or if you are a federally recognized tribe or government entity you may be able to choose whether you wish to be a regular taxable employer paying at an annual rate, or a reimbursable employer that pays back or reimburses the UI Trust Fund for the actual dollar amount of benefits drawn by former employees. As a reimbursable employer, a minimum \$32,000 bond or deposit is required. Please contact the Employer Account Specialist Unit in Juneau at 907-465-2757 or tollfree at 1-888-448-3527 for information on the deposit and bond requirements. As a nonprofit organization you will be required to present your IRS exemption letter and bond prior to establishing an account.

- 2. List your Federal Employer Identification Number (FEIN). If you have employees, you must have an FEIN. *Do not use your Social Security Number*.
- 3. If you were previously assigned an account number by the Employment Security Division in the last three years, indicate that number.
- 4. Mark the appropriate box if you wish to cover excluded employees. If Yes, complete top of Page 4. See Page 5 for partial listing of excluded employment that may be covered. For a complete explanation of excluded employment see AS 23.20.325 and AS 23.20.526.
- 5. Indicate the month, day, and year your business first paid or anticipates to first pay wages in Alaska.
- 6. Indicate if you anticipate hiring contract labor to perform the nature of your business described in Item 13.

If you have questions, or are unsure of the tax liability of contract labor, contact the Field Tax Office nearest your location.

- 7. List the legal name of the business. If a corporation, list exactly as registered with the Department of Community and Economic Development.
- 8. List the "doing business as" (dba) name of the business if different than Item 7.
- 9. List the mailing address of the business.
- 10. List the phone number of the business.
- 11. List your physical worksite address in Alaska if different than Item 9. If you do not have a physical worksite in Alaska, please explain. If there is more than one worksite, list additional worksites on Page 4.
- 12. List your FAX number.
- 13. This item contains information that is necessary for assignment of your tax rate.

Failure to complete this section may result in a higher tax rate being assigned to your account.

Describe in detail the specific product(s) sold or service(s) your business will provide in Alaska. Also indicate if sales are retail or wholesale. For example, general contractor building single-family homes; specialty contractor specializing in commercial or residential ceramic tile installation; insurance agent/broker; or retail sale of clothing; etc.

- 14. Indicate the percentage of Alaska gross income that is provided by the activity described in Item 13. This is usually 100%; however, if you have more than one activity, you will need to divide the income into percentages for each activity. Do not list the dollar amount of gross income. List only the percentage of income.
- 15. Indicate the number of employees you anticipate hiring to perform the business activities.
- 16. If you changed or purchased an existing business, list the month, day, and year the acquisition took place.
- 17. List the month, day, and year you first paid wages for the business. This should be the same date as Item 5 above.
- 18. If the business was acquired from previous owners, mark the type of acquisition change that took place. If needed, explain on a separate piece of paper.
- 19. Mark how the previous business was acquired. If needed, explain on a separate piece of paper.
- 20. List the percentage of Alaska operating assets acquired from the previous business.
- 21. List ALL the prior owner(s) name(s), FEIN, and business (dba) name(s) of the acquired business.
- 22. List all account number(s) of the acquired business (es).
- 23. List the number of employees acquired from the predecessor employer.

OWNERSHIP INFORMATION:

Sole Proprietor:	List your name, residence address, and Social Security Number.
Partnership:	List the requested information for each partner.
Corporation:	List the requested information for each corporate officer.
LLC:	List the requested information for each manager of the Limited Liability Company, or member if no managers were elected.
Non-Profit:	List the requested information for directors, trustee, executor, or other principals.
Other:	List the requested information for owners, officers or other principals.
Responsibility Codes	
	contribution reports
2. Pay	contributions due
3. Pers	son determines which creditor is paid first.
4. Che	ck signing authority.

- 5. Hire/Fire authority
- 6. All of the above

CERTIFICATION and SIGNATURES:

This Registration form must be signed by the SOLE PROPRIETOR, ALL PARTNERS of a partnership, ALL CORPORATE OFFICERS of a CORPORATION, or the MANAGER (or if no manager, the members) of an LLC. If you have a Business Contact Person, provide their Name, Phone Number and e-mail address.

All new taxable employers or prospective employers must complete Items 13 and 14 on Page 3. Failure to complete these items may mean that your account will be assigned a higher tax rate.

UPDATE REGISTRATION INSTRUCTIONS

To update registration information, be sure to **check the update box** at the top left of the form in the Department of Labor address block. Always complete Item 7 and Item 8, listing the name(s) on your account, along with those items that have changed, or those items that you have been instructed to complete.

TYPES OF EXCLUDED EMPLOYMENT FOR WHICH COVERAGE MAY BE ELECTED

1. Service of corporate officers if the corporation is formed under AS 10.06

Note: All corporate officers must be covered as a group.

- 2. Service of fishing boat crewmembers if there are fewer than 10 and they are paid by shares.
- 3. Domestic service in a private home where the wages paid are less than \$1,000 per quarter in the current or the preceding year.
- 4. Newsboy services in selling or distributing newspapers on the street or from house to house.
- Service by a minister, member of a religious order, or other service performed for a church or association of churches, including elementary and secondary schools, but not including other organizations operated for other than religious purposes.
- 6. Service performed by an individual in the employ of a son, daughter, or spouse.

Note: If the employer is a partnership, a family relationship must exist between the employee and all partners.

- 7. Service performed for a parent or legal guardian if the individual was under the age of 21 and a full-time student during eight of the last twelve months and intends to resume full-time student status within the next four months.
- 8. Service by a child under age 18 for a parent.
- 9. Service for a school, college, or university by an enrolled student who is regularly attending classes.
- 10. Elected or appointed public officials under AS 23.20.526 (d) (8) (A)
- 11. Service in the fields of insurance, real estate, or stock by a salesperson, solicitor, or broker paid by commission and not required to be covered by Federal Unemployment Tax Laws.
- 12. Service in agricultural labor where the employer either paid less than \$20,000 in wages in current or preceding calendar year or employed fewer than 10 people in at least 20 weeks.
- 13. Service by a full-time student under the age of 22 in a work-study program taken for credit at a public or nonprofit institution which certified that the service is an integral part of the program.
- 14. Services performed for a nonprofit, federally recognized tribe or governmental agency by a person receiving work relief or work training where the program is financed in whole or in part by funds from any federally recognized tribe, federal, state, or political subdivision.
- 15. Service performed by an individual in the exercise of duties as an officer of a federally recognized tribe.

Self-employment is not covered, nor can coverage be elected. Examples of self-employment include sole proprietors, partners, and members of an LLC