

PREDECESSOR/SUCCESSOR INFORMATION
PA-100, Section 14 Instructions

PLEASE READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM

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 Employer Tax Services at 866-403-6163, weekdays from 7:30 a.m. to 4:00 p.m. Eastern Time.