

# EMPLOYER ACCOUNT RECORD CHANGE

K-CNS 0103 (Rev. 1-17)

SUBMIT ONLINE:	www.KansasEmployer.gov
MAIL:	Kansas Department of Labor PO Box 400 Topeka, KS 66601-0400
FAX:	(785) 291-3425

### (SEE INSTRUCTIONS ON PAGE 3)

1. Employer Serial Number: \_\_\_\_\_

2. Date of change (mm/dd/yyyy): \_\_\_\_\_

3. Federal Employer Identification Number (FEIN): \_\_\_\_\_ Is this a change?  YES  NO

4. Legal business name: \_\_\_\_\_

5. Business trade name: \_\_\_\_\_

6. Mailing address:  
Street or PO Box: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: ( ) \_\_\_\_\_

7. Business address in Kansas:  
Street or PO Box: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: ( ) \_\_\_\_\_

8. Reason for change (use a separate form K-CNS 0103 for each successor):
- A.  Business in Kansas continues in operation without employment
  - B.  Business in Kansas suspends or entirely discontinued without successor
  - C.  Business in Kansas acquired by successor

Date acquired (mm/dd/yyyy): \_\_\_\_\_ Entirely (100%) Partial (less than 100%) \_\_\_\_\_% acquired

Substantially all of the assets:  YES  NO

Substantially all of the employing enterprise, organization, trade or business:  YES  NO

**(If #8 is completed for successorship, complete items #9 and #10)**

9. Successor information:  
Trade name: \_\_\_\_\_

Owner/principal: \_\_\_\_\_

Street or PO Box: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Employer Serial Number (if available): \_\_\_\_\_ Phone: ( ) \_\_\_\_\_

Please transfer the previous owner's experience rating factors as provided in K.S.A. 44-710a(b)(2):  YES  NO

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10. Organizational changes with same principals as before, entity changed to:

- Individual
- General Partnership
- Limited Liability Company (LLC)
- Limited Liability Partnership (LLP)
- Other (describe): \_\_\_\_\_
- Limited Partnership
- Joint Venture
- Corporation (Inc.)
- Government / Political Sub-Division
- Estate
- Receivership
- Trust

11. Change only in principals:  YES  NO (Individual changes within the organization which DO NOT change the entity.)

Check one:  Withdrawal  Addition  Substitution  Death of Principal

<input type="checkbox"/> <b>ADD</b> <input type="checkbox"/> <b>DELETE</b> SSN: _____ First: _____ MI: _____ Last: _____ Title: _____ Residence street address: _____ City: _____ State: _____ ZIP: _____
<input type="checkbox"/> <b>ADD</b> <input type="checkbox"/> <b>DELETE</b> SSN: _____ First: _____ MI: _____ Last: _____ Title: _____ Residence street address: _____ City: _____ State: _____ ZIP: _____
<input type="checkbox"/> <b>ADD</b> <input type="checkbox"/> <b>DELETE</b> SSN: _____ First: _____ MI: _____ Last: _____ Title: _____ Residence street address: _____ City: _____ State: _____ ZIP: _____

**NOTE:** K.S.A. 44-710 a (b)(2) provides that a successor employer as defined in subsection (h)(4) or (dd) of K.S.A. 44-703 may receive the experience rating factors of the predecessor employer if an application is made in writing within 120 days of the date of the business transfer. The experience rating factors consist of all contributions paid, annual payrolls and benefit experience of the predecessor employer. These factors will be used in computing your future rate if you elect to have them transferred.

12. **CERTIFICATION:** I certify that the information provided on this report to be true and correct to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of Employer/Representative

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date Prepared

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The Employment Security Law, K.S.A. 44-703 et seq., provides that the experience rating account of the predecessor may be acquired by the successor whenever an employing unit acquires or in any manner succeeds, including, but not limited to, buying substantially all of the:

- Employing Enterprise ..... Those business locations with employment  
 Organization ..... Employees or employee position(s) required to continue the business.  
 Trade or Business ..... Clientele or customers that frequent the business; the goods or services provided; or some combination.  
 Assets of an Employer..... The assets considered are those items that are necessary to the normal operation of the business: real property, equipment, inventories, etc. If only a portion of the business was acquired, a description of the portions acquired and retained is required. Attach additional pages for this explanation.

## Completing the Employer Account Record Change

1. Enter your unemployment insurance tax serial number as it appears on the K-CNS 100. The serial number is a six-digit number printed at the top of the report.
2. Enter the date the change in your employer status occurred.
3. Enter your Federal Employer Identification number (FEIN) issued to your business by the Internal Revenue Service. Please indicate if the FEIN has changed.
4. Enter your Legal Business Name as it is registered with the State of Kansas.
5. Enter your Business Trade Name (if applicable).
6. Enter the mailing address where you would like to receive agency correspondence.
7. Enter the physical location in Kansas. This can be an employee's residence, job site or actual business location.
8. Indicate the type of change in your employer status. Mark only one: A, B or C
  - A. If your operation is continuing with no employees, or no money being paid for performing services, we will make your account inactive. Inactive accounts are not required to file a K-CNS 100, *Quarterly Wage Report and Unemployment Tax Return*. When you resume employment, you must notify us; your account will return to active. Accounts inactive for three complete calendar years will be terminated.
  - B. If you suspended your operation or discontinued it without a successor, we will make your account inactive. When you resume the business or start another, you must notify us. Your account will return to active. Accounts that are inactive for three complete calendar years will be terminated.
  - C. If your operation was acquired by a successor, your account will be terminated. In most cases, your experience rating factors, taxes, payrolls and claims will be transferred to your successor. Indicate whether the acquisition was total or partial. Also, report the date your business was acquired.
9. Enter the successor's information; to include name, address and telephone number.
10. Indicate if the form of the organization has changed. If the form did change, and the same individuals remain in control of the new organization, this change is characterized as a Mandatory Successorship by Kansas statute. For example: A sole proprietor incorporates and continues to operate the same enterprise. The experience rating factor transfer would be mandatory. The corporation would continue to pay unemployment taxes at the same rate as the sole proprietor. By statute, corporate officers are employees of the corporation. **The compensation paid to officers for service to the corporation must be reported as wages.**
11. Indicate if there was a change or substitution of Principals. Enter the name(s) of the partner(s) that changed. Indicate if the partnership continues to use the same federal employer's tax ID number (FEIN). Enter the FEIN. Generally, if one of the original partners remains, we will note the new partners but make no change in the account. If the IRS has issued a new FEIN and wages have been reported under the new number, we can assign you a new Kansas unemployment tax number to assist with federal unemployment tax payment certification. Enter the individual changes within the organization. These changes DO NOT change the established entity. This will include Partners, Corporate Officers, etc.
12. The Employer Account Record Change must be signed by the owner, partner, corporate officer or designated employee. Print your title and the date you sign it. Return the completed notice to:
 

**Kansas Department of Labor  
 PO Box 400  
 Topeka, KS 66601-0400**

For help in completing this notice, you may call your local unemployment tax office. A list of offices is online at:  
[www.dol.ks.gov/ui/ensec15\\_DBR.aspx](http://www.dol.ks.gov/ui/ensec15_DBR.aspx)

Assistance is also available from our administrative office in Topeka:  
**Phone: (785) 296-5027 • email: [uitax@dol.ks.gov](mailto:uitax@dol.ks.gov) • Fax: (785) 291-3425**

Frequently used reports are available online at:  
[www.dol.ks.gov/ui/ensec14\\_DBR.aspx](http://www.dol.ks.gov/ui/ensec14_DBR.aspx)