

EMPLOYER ACCOUNT RECORD CHANGE

K-CNS 0103 (Rev. 03-26)

MAIL:	Kansas Department of Labor PO Box 400 Topeka, KS 66601-0400
FAX:	785-291-3425
EMAIL:	kdol.uitax@ks.gov

(SEE INSTRUCTIONS ON PAGE 3)

1. Employer Account Number(10-digit) : _____

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

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

4. Legal business name: _____ Is this a name change only? YES NO

5. Business trade name: _____

6. Mailing address:
Street or PO Box: _____ Is this a change in address only? YES NO

City: _____ State: _____ ZIP: _____

Phone: _____

7. Kansas business physical address: Storefront/Physical Location Job/Construction Site Employee Residence

Street address: _____

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: _____ Phone: () _____

City: _____ State: _____ ZIP: _____

Employer Account Number (if available): _____ Federal Employer Identification Number (FEIN): _____

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

Transfer of rating factors is: Mandatory Elective

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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 employer account number as it appears on the K-CNS 100. The employer account number is a ten-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, phone number, FEIN and Transfer of Rating Factors.
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. Provide email and phone number. 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.

Assistance is also available from our administrative office in Topeka:
Phone: 785-296-5027 • Fax: 785-291-3425 • Email: kdol.uitax@ks.gov

Frequently used reports are available online at:
dol.ks.gov/employers