



INSTRUCTIONS FOR PREPARATION OF EMPLOYER STATUS REPORT (DES 10.0A)

Any employing unit engaged in two or more separate enterprises must include information on each enterprise in this report. An individual having an interest in two separate organizations, such as a partnership in a restaurant plus an incorporated construction company, must file separate reports for each organization.

ITEM

3. Under principal activity, enter type of business in which engaged, such as manufacturing, wholesale or retail trade, mining, construction, real estate, insurance, finance, transportation, communications, personal services, business or professional services, etc.
- 3a. Under principal products, processes or services, describe exact nature of business. If construction, enter type of construction; for example, house building, road bridges, etc. If manufacturing, state principal products; for example, "men's and boy's knit underwear." Instead of "underwear." If wholesale or retail trade, state type of establishment operated; for example, manufacturer's sales branch, assembler of farm products, petroleum bulk tank station, commission merchant, grocery store, hardware store, automobile sales agency, filling station, restaurant, etc. Specify principal commodities sold. If engaged in other activity, specify exact type, such as taxicab, security broker, insurance agent, real estate agent, barber shop, advertising agency, etc. Be specific in description.
53. This item refers to reports filed under provisions of the Federal Unemployment Tax Act (FUTA) which requires certain employers to file with the Internal Revenue Service an Annual Federal Return of Employment (Form 940). For any year a Form 940 was required, a New Hampshire employing unit is subject to the NH Unemployment Compensation Law. Do not confuse FUTA with FICA, Social Security Law.
- 12-14. Proprietors and partner wages are not reportable and not taxable. Limited Liability Members wages are not reportable and not taxable unless the LLC has elected to be treated as a corporation.

Service performed by an individual in the employ of such individual's son, daughter, or spouse, and service performed by a child under the age of 21 in the employ of the child's father or mother is exempt. (This exemption does not apply to corporations) effective 1/1/97.

The remaining items are considered to be self-explanatory.

If you need more information, call the Status Unit of this Department, in Concord, at 800-228-4038.

Nh Employer Status Report

Lingjun Ying

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