## Report to Determine Succession and Application for Transfer of Experience Rating Records

RTS-1S R. 06/21 Rule 73B-10.037, F.A.C. Effective 07/21



If you acquire an existing business, in whole or in part, you are required, within 90 days of the date of the acquisition, to complete this form, unless there was any common ownership, management or control between the businesses. If there was common ownership, management or control, you only need to advise the Department in writing of the acquisition within 90 days. (The Department recommends using this form to advise the Department.) You are required to complete a *Florida Business Tax Application* (DR-1) if you change the nature of your business entity (e.g., from a partnership to a corporation, from a corporation to a proprietorship, etc.).

Listed below are factors used to determine if a succession occurred, for example:

- The percentage of the existing business entity that was acquired by you.
- To be considered an "identifiable and separate" portion of a business, the portion must be a distinct entity that could operate independently from the remainder of the business.
- Determination of succession is also based upon the amount of time that has elapsed since the previous owners ceased employing workers in Florida and the new owners began employing workers.

1.	Previous owner information:								
"	Legal name:								
	Trade name (D/B/A):								
	Address:								
	RT Account No.: FEIN: Telephone:								
	Was the business being operated at the time of acquisition? Yes No If no, date closed:								
	What is the principal product or service of the business?								
	If the business was an employee leasing company, please attach a list of its client companies.								
	Comment comment and a comment								
2.	Current owner name:								
	Legal name:								
	Trade name (D/B/A):								
	Address:								
	RT Account No.: FEIN: Telephone:								
	What is the principal product or services of the business?								
	Was there any common ownership, management, or control between the two entities at the time the								
	purchase/change occurred? Yes No No								
	What is the making of the consisting on the constitution of the co								
3.	What is the nature of the acquisition or change of business entity?								
	a) Purchase of business: entire or part								
	b) Did the former owner operate more than one location in Florida?  Yes No								
	c) Lease of business: entire or part								
	d) Acquire by franchise: Yes No If "Yes", did you acquire from: franchisee or franchiser								
	e) Change in type of business: From: Sole Proprietor Partnership Corporation LLC								
	To: Sole Proprietor Partnership Corporation LLC								
	f) Partnership reorganization: (Admission or withdrawal of one or more partners)								
	g) Corporate change: Merger or consolidation Reorganization Issuance of new corporate charter								
	h) Legal or insolvency proceedings:   Foreclosure   Bankruptcy								
	Receivership: Ordered by the court Yes No								
	i) Death of: U Owner Partner								



te of	acquisition	_/	_/	Did yo	u acquire <i>al</i>	of the busi	ness?	
Yes	(Complete number 5(a)	<b>OR</b> number	5(c) below, n	ot both.)	☐ No (Co	mplete num	nber 5(b) <b>OR</b> r	number 5(c) below, not both.)
5(a).	Total Succession of the wages paid by the predemployees of the predemployees of the predemployees of the predecessor employer by mail. You will then I Successor signature:  Print name:  Partial Success identifiable and some provided to the Department election.	transfer, the decessor precessor will yer does her. Upon recehave 20 day	e acquired 10 e successor vior to the dat be charged in reby request eight of a time is to withdraw  ve acquired I tion of the buaccompanied If you are tra- For information	0% of the will be respected to the succesto the succession of the	business and consible for ession. Any recessor employed for the emp TS-1S, the I lication if you acquired.)  Title:	d the predection any indebted reemployme loyer and will loyment recompartment ou do not was siness and the employer the online siness and the predection of	cessor has ced dness that is ent assistance ill be used in coords from the will compute ant the rate.  Transferred (Fres, you must ystem, pleas	pased payroll in Florida.) past due with respect to be benefits paid to former future tax rate calculations. e account of the eyour rate and notify you pate:  Du acquired is an  RTS-1SA) if you are to send a list of employees e call 850-488-6800.
	paid by the predecess The successor employ Upon receipt of a time mail. You will then hav Successor signature:	sor up to the yer does her ely Form RTS re 20 days to	e date of suc- reby request S-1S and Fo o withdraw th	cession. a transfer rm RTS-1 he applica	of the emp SA, the Dep ttion if you c	loyment rec partment will do not want	ords from the compute you the rate.	e predecessor employer. our rate and notify you by
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	that portion of the bus application represents	siness acqui s only emplo	red by the su yment in the	uccessor e portion o	employer an	nd certifies t	hat the form	attached to the
	Predecessor signature	e:					D	ate:
	Print name:				Title:_			
5(c).	The successor employ	yer does her	reby refuse a	ı transfer d	of the emplo	yment reco	rds from the	account of the
	_							
	Print name:				Title:_			
	Yes 55(a).	Yes (Complete number 5(a)  Total Succession of the wages paid by the preemployees of the predecessor employe by mail. You will then Successor signature: Print name:  Print partial Successidentifiable and successor employe paid by the predecessor employe paid by the predecessor to the Department ele The successor employe paid by the predecessor the successor employed upon receipt of a time mail. You will then have Successor signature:  Print name:  To be completed by the predecessor employed acquisition date, but the predecessor employed acquisition of the bust application represents forms. I understand the Predecessor signature.  Print name:  The successor employed acquisition of the bust application represents forms. I understand the Predecessor signature.  Print name:  Signature:  Signature:	Yes (Complete number 5(a) OR number  Total Succession (You have a lin consideration of the transfer, the wages paid by the predecessor premployees of the predecessor will. The successor employer does her predecessor employer. Upon receipty mail. You will then have 20 day. Successor signature:  Print name:  Print name:  Print pertial Succession (You have a transferring up to ten employees. to the Department electronically. The successor employer is liable to paid by the predecessor up to the The successor employer does her Upon receipt of a timely Form RTS mail. You will then have 20 days to Successor signature:  Print name:  To be completed by the predecest You must provide the date the acquisition date, but is the date. The predecessor employer hereby that portion of the business acquitapplication represents only employerms. I understand that my future Predecessor signature:  Print name:  Print name:  Si(c).  Rejection of Transfer  The successor employer does here predecessor employer.  Successor signature:  Successor signature:  Print name:	Yes (Complete number 5(a) OR number 5(c) below, no side state of the transfer, the successor of wages paid by the predecessor prior to the date employees of the predecessor will be charged. The successor employer. Upon receipt of a time by mail. You will then have 20 days to withdrat successor signature:  Print name:  Print name:  Print partial Succession (You have acquired identifiable and separate portion of the butten to the Department electronically. For informating up to ten employees. If you are transferring up to ten employees. If you are transferring up to ten employees are to the Department electronically. For informating the successor employer does hereby request Upon receipt of a timely Form RTS-1S and Formail. You will then have 20 days to withdraw the successor signature:  Print name:  To be completed by the predecessor employer does hereby agrees to furthat portion of the business acquired by the supplication represents only employment in the forms. I understand that my future tax rate mathematically in the successor signature:  Print name:  Rejection of Transfer  The successor employer does hereby refuse a predecessor employer.  Successor signature:  Print name:  Sic).  Rejection of Transfer  The successor employer.  Successor signature:	Yes (Complete number 5(a) OR number 5(c) below, not both.)  Total Succession (You have acquired 100% of the In consideration of the transfer, the successor will be resp wages paid by the predecessor prior to the date of succe employees of the predecessor will be charged to the suc The successor employer. Upon receipt of a timely Form R by mail. You will then have 20 days to withdraw the app Successor signature:  Print name:  Print name:  This portion of the form must be accompanied by the Littransferring up to ten employees. If you are transferring to the Department electronically. For information on how The successor employer is liable for benefit charges paid by the predecessor up to the date of succession. The successor employer does hereby request a transfer Upon receipt of a timely Form RTS-1S and Form RTS-1 mail. You will then have 20 days to withdraw the application successor signature:  Print name:  To be completed by the predecessor employer:  You must provide the date the employing unit being acquisition date, but is the date the unit was first rep. The predecessor employer hereby agrees to furnish suct that portion of the business acquired by the successor application represents only employment in the portion of forms. I understand that my future tax rate may be affect Predecessor signature:  Print name:  To Rejection of Transfer  The successor employer does hereby refuse a transfer of predecessor employer.  Successor signature:  Print name:	Total Succession (You have acquired 100% of the business an In consideration of the transfer, the successor will be responsible for wages paid by the predecessor prior to the date of succession. Any employees of the predecessor will be charged to the successor employer. Upon receipt of a timely Form RTS-1S, the laby mail. You will then have 20 days to withdraw the application if you identifiable and separate portion of the business you acquired.)  This portion of the form must be accompanied by the List of Employ transferring up to ten employees. If you are transferring more than to the Department electronically. For information on how to access The successor employer is liable for benefit charges paid to transfer paid by the predecessor up to the date of succession.  The successor employer does hereby request a transfer of the employen receipt of a timely Form RTS-1S and Form RTS-1SA, the Department electronically. For information on how to access In successor signature:  Print name:  Title:  To be completed by the predecessor employer:  You must provide the date the employing unit being transferred acquisition date, but is the date the unit was first reported by the The predecessor employer hereby agrees to furnish such employment application represents only employment in the portion of the business acquired by the successor employer.  Print name:  Title:  To be completed by the predecessor employer:  You must provide the date the employing unit being transferred acquisition date, but is the date the unit was first reported by the The predecessor employer hereby agrees to furnish such employment application represents only employment in the portion of the business acquired by the successor employer.  Print name:  Title:  Print name:  Title:	Yes (Complete number 5(a) OR number 5(c) below, not both.)  No (Complete number 5(a).)  In consideration of the transfer, the successor will be responsible for any indebte wages paid by the predecessor will be charged to the successor. 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You will then have 20 days to withdraw the application if you do not want the rate.  Successor signature:  Print name:  Title:  This portion of the form must be accompanied by the List of Employees to be Transferred (Fit transferring up to ten employees. If you are transferring more than ten employees, you must to the Department electronically. For information on how to access the online system, pleas The successor employer is liable for benefit charges paid to transferred employees for any opaid by the predecessor up to the date of succession.  The successor employer does hereby request a transfer of the employment records from the Upon receipt of a timely Form RTS-1S and Form RTS-1SA, the Department will compute you mail. You will then have 20 days to withdraw the application if you do not want the rate.  Successor signature:  To be completed by the predecessor employer:  You must provide the date the employing unit being transferred first employed workers. acquisition date, but is the date the unit was first reported by the predecessor(s): Date  The predecessor employer hereby agrees to furnish such employment records pertaining to that portion of the business acquired by the successor employer and certifies that the form application represents only employment in the portion of the business during the periods or forms. I understand that my future tax rate may be affected.  Predecessor signature:  Title:  The successor employer does hereby refuse a transfer of the employment records from the predecessor signature:  Title:  The predecessor employer doe

Mail completed form to:

Account Management Florida Department of Revenue PO Box 6510 Tallahassee FL 32314-6510 **850-488-6800** www.floridarevenue.com