



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

RTS-1S  
R. 12/15

Rule 73B-10.037  
Florida Administrative Code  
Effective 12/15



If you purchase or lease an existing business, in whole or in part, or if you change the nature of your business entity (e.g., from a partnership to a corporation, from a corporation to a proprietorship, etc.) you are required to complete this form.

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.

### 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

### 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:  Owner  Partner

\* Formerly Unemployment Tax



4. Date of acquisition \_\_\_\_/\_\_\_\_/\_\_\_\_. Did you acquire **all** of the business?

Yes (Complete number 5(a) **OR** number 5(c) below, not both.)  No (Complete number 5(b) **OR** number 5(c) below, not both.)

SELECT ONLY ONE

5(a).  **Total Succession (You have acquired 100% of the business and the predecessor has ceased payroll in Florida.)**

In consideration of the transfer, the successor will be responsible for any indebtedness that is past due with respect to wages paid by the predecessor prior to the date of succession. Any reemployment assistance benefits paid to former employees of the predecessor will be charged to the successor employer and will be used in future tax rate calculations.

The successor employer does hereby request a transfer of the employment records from the account of the predecessor employer. Upon receipt of a timely Form RTS-1S, the Department will compute your rate and notify you by mail. You will then have 20 days to withdraw the application if you do not want the rate.

Successor signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print name: \_\_\_\_\_ Title: \_\_\_\_\_

5(b).  **Partial Succession (You have acquired less than 100% of a business and the portion you acquired is an identifiable and separate portion of the business you acquired.)**

This portion of the form must be accompanied by the **List of Employees to be Transferred** (RTS-1SA, formerly UCS-1SA) if you are transferring up to ten employees. If you are transferring more than ten employees, you must send a list of employees to the Department electronically. For information on how to access the online system, please call 800-352-3671.

The successor employer is liable for benefit charges paid to transferred employees for any claim based on wages paid by the predecessor up to the date of succession.

The successor employer does hereby request a transfer of the employment records from the predecessor employer. Upon receipt of a timely Form RTS-1S and Form RTS-1SA, the Department will compute your rate and notify you by mail. You will then have 20 days to withdraw the application if you do not want the rate.

Successor signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print name: \_\_\_\_\_ Title: \_\_\_\_\_

**To be completed by the predecessor employer:**

You **must** provide the date the employing unit being transferred first employed workers. This is not the 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 employment in that portion of the business acquired by the successor employer and certifies that the form attached to the application represents only employment in the portion of the business during the periods covered by the forms. I understand that my future tax rate may be affected.

Predecessor signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print name: \_\_\_\_\_ Title: \_\_\_\_\_

5(c).  **Rejection of Transfer**

The successor employer does hereby refuse a transfer of the employment records from the account of the predecessor employer.

Successor signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print name: \_\_\_\_\_ Title: \_\_\_\_\_

**Mail completed form to:**  
Account Management  
Florida Department of Revenue  
PO Box 6510  
Tallahassee FL 32314-6510

**800-352-3671**  
[www.myflorida.com/dor](http://www.myflorida.com/dor)