



## REG-UI-1 FORM

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- For Businesses **without** a MyTax Illinois logon:

To complete your registration, go to <http://mytax.illinois.gov>. Select the “Registration” tab on the top right corner of the page. Click the “Register a new business” hyperlink and complete the online registration.

Once you have established your employer account, you can also use MyTax Illinois to complete all your unemployment insurance tax processing needs.

- For Businesses **with** a MyTax Illinois logon:

Logon to your MyTax account, under “I Want To” select the “Register a New Tax Accounts” hyperlink. Follow the steps to create your **Unemployment Insurance Account**.

Some helpful features available on MyTax Illinois:

- Submit your quarterly contribution and wage reports
- Make all your payments easily and safely
- View your tax letters and correspondence
- Request interest and penalty waivers
- View your new annual tax rates
- Maintain Power of Attorney relationships

*and much more...*

For more information contact IDES Employer Hotline at 1-800-247-4984



# REG-UI-1 Report to Determine Liability Under the Unemployment Insurance Act



## Read this information first

Register faster using **MyTax Illinois**, our online account management program, at [mytax.illinois.gov](http://mytax.illinois.gov). If you have questions contact us weekdays between 8:30 a.m. and 5:00 p.m. at **(800) 247-4984**.

**Important:** Every newly created employing unit shall file this report within 30 days of the date upon which it commences business (*820 ILCS 405/1800; 56 Ill. Adm. Code 2760.105*). If you are registering a new business, complete and attach this form to your **REG-1, Illinois Business Registration Application**, available on the Illinois Department of Revenue website at [tax.illinois.gov](http://tax.illinois.gov).

## Step 1: Business Information

- 1 **Business Name:** \_\_\_\_\_ **2 Doing Business As:** \_\_\_\_\_
- 3 **Primary Business Address:** \_\_\_\_\_  
(If address is a non-Illinois headquarters you are required to also answer question 4)
- 4 **Secondary Address:** \_\_\_\_\_  
(Physical location of your Illinois business or a secondary address where you conduct business in Illinois. If there is no additional address leave blank. If you want IDES correspondence sent to any other address than question 3 and 4, complete and attach IDES Form UI-1M Special Mailing Form and LE-10, Power of Attorney, if applicable)
- 5 **Phone Number:** \_\_\_\_\_ **6 E-mail Address:** \_\_\_\_\_
- 7 **FEIN:** \_\_\_\_\_ - \_\_\_\_\_ **8 IDES previously assigned employer account no.:** \_\_\_\_\_  
(If applicable)
- 9 **Type of organization (check one):**  Association  Cooperative  C-Corporation  Government  Municipal Government  
 Political Subdivision  Instrumentality  LLC-Corporation  LLC-Partnership  LLC-Single Member  Partnership  Receiver  
 S-Corporation  Sole Proprietor  Trustee in Bankruptcy  Trust/Estate  Other: \_\_\_\_\_  
(Describe)
- 10 **Is this a qualified settlement fund?**  Yes  No

## Step 2: Entity Information

- 11 What is your primary business activity in Illinois?  
\_\_\_\_\_
- What is your principal product or service?  
\_\_\_\_\_
- If you have more than one product or service, list the top two and indicate the percentages that each contributes to your total revenue:  
\_\_\_\_\_ % of Sales or receipts \_\_\_\_\_  
\_\_\_\_\_ % of Sales or receipts \_\_\_\_\_
- Enter your NAICS Code here \_\_\_\_\_  
(If you do not know your NAICS Code refer to the Bureau of Labor Statistics website for the proper code)

- 18 Did you acquire your Illinois business or any portion of it by purchase, reorganization or a change in entity; for example, a change from sole proprietor to corporation?  Yes  No  
If yes, you **must** complete and attach form **UI-1 S&P, Report to Determine Succession**. Also complete the remainder of the questions on this form. Responses to the questions on this form should reflect information relative to the operation of your business **after** the date of acquisition.

## Step 3: Liability Information

- 19 Have you incurred liability under the Federal Unemployment Tax Act (in any state) for any of the last 4 years?  Yes  No  
If yes, indicate the year(s) for which you incurred such liability:  
\_\_\_\_\_

## Step 4: Additional Liability Information

**If you are not engaged in Domestic, Agricultural, Religious, Charitable, Educational, Nonprofit or Governmental services, skip to question 24.**

- 12 If you are a **Corporation**:  
Date of Incorporation \_\_\_\_\_ State in which incorporated \_\_\_\_\_  
Has any form of remuneration, including dividends, been paid to the officers of this corporation?  Yes  No
- 13 If you are a **Limited Liability Company (LLC)**:  
Are there any individuals performing services for the organization other than the member manager(s)?  Yes  No  
How is the member manager(s) treated for federal tax purposes?  
 Sole Proprietor  Partner  Other (Explain) \_\_\_\_\_  
If you are an **LLC-Corporation** indicate:  
Date of Organization \_\_\_\_\_ State in which Organized \_\_\_\_\_
- 14 If you are a **Partnership**:  
Are there any individuals performing services other than the partners?  
 Yes  No
- 15 If you are a **Sole Proprietor**:  
Are there any individuals performing services, other than the sole proprietor, the sole proprietor's parent, spouse or child under the age of 18?  
 Yes  No
- 16 **Date you first began employing workers in Illinois:** \_\_\_\_\_
- 17 **Date of your first payroll in Illinois:** \_\_\_\_\_

- 20 **Domestic Service Entities**  
In regard to domestic service workers, in a private home, local college club, or local chapter of a college fraternity or sorority, if applicable check any of the following:  
a  If during the current calendar year, the past four calendar years, or the future four calendar quarters, there have been or there will be any quarter in which you paid wages of \$1,000 or more for domestic service.  
Check the first such quarter during that period and indicate the year in which it did or will occur:  
 Jan-Mar (Q1) \_\_\_\_\_  Apr-Jun (Q2) \_\_\_\_\_  
 Jul-Sept (Q3) \_\_\_\_\_  Oct-Dec (Q4) \_\_\_\_\_  
b  If you solely employ household workers and are eligible to use Schedule H (IRS Form 1040) for filing federal unemployment taxes for the workers (whether or not you use it), then you may elect to pay contributions for each quarter and submit wage reports for each month or quarter, as the case may be, on an annual basis. Check this box (20b) if you are eligible and would like to elect to file annually.



**21 Agricultural Entities**

In regard to agricultural labor, if applicable check any of the following:

- a  You employ, have employed, or will employ one of more workers to perform agricultural labor.
- b  During the current calendar year, the past four calendar years, or the future four calendar quarters, there has been or there will be any quarter in which you paid wages of \$20,000 or more for agricultural labor.

If so, check the first such quarter during that period and indicate the year in which it did or will occur:

- Jan-Mar (Q1) \_\_\_\_\_  Apr-Jun (Q2) \_\_\_\_\_
- Jul-Sept (Q3) \_\_\_\_\_  Oct-Dec (Q4) \_\_\_\_\_

- c  During the current calendar year, the past four calendar years, or the future four calendar quarters, there has been or there will be any calendar year during which you employed 10 or more individuals to perform agricultural labor for at least 20 weeks (whether consecutive or not).

If so, check the first such quarter during that period and indicate the year in which it did or will occur:

- Jan-Mar (Q1) \_\_\_\_\_  Apr-Jun (Q2) \_\_\_\_\_
- Jul-Sept (Q3) \_\_\_\_\_  Oct-Dec (Q4) \_\_\_\_\_

- d  If you checked 21a, 21b or 21c and your business includes any retail sales activity, check this box (21d).

**22 Religious, Charitable, Educational or Other Nonprofit Entities**

- a  Check if your organization is a religious, charitable, educational or other nonprofit organization as defined in **Section 501(c)(3)** of the Internal Revenue Code. If so, attach your federal IRS 501(c)(3) exemption letter to this application.
- b  During the current calendar year, the past four calendar years, or the future four calendar quarters, there have been or there will be any quarter in which you have had four or more workers to perform work for at least 20 weeks (whether or not consecutive).

If so, check the quarter that included the 20th week within which you have employed 4 or more individuals to perform religious, charitable education and/or nonprofit labor and indicate the year in which it did or will occur:

- Apr-Jun (Q2) \_\_\_\_\_  Jul-Sept (Q3) \_\_\_\_\_
- Oct-Dec (Q4) \_\_\_\_\_

- c  Check if you wish to be a reimbursable employer. Complete and attach form **UI-5NP, Reimburse Benefits in Lieu of Paying Contributions**.

**23 Governmental Entities or Indian Tribes**

- a  Check if you wish to be a reimbursable employer. Complete and attach form **UI-5LG, Reimburse Benefits in Lieu of Paying Contributions**.
- b  Check if your organization is an Indian Tribe (including a subdivision, subsidiary or business enterprise wholly owned by an Indian Tribe).

**24 If you did not answer 20, 21, 22, 23, check any of the following boxes that apply and provide the requested information.**

- a  Have there or will there be, any calendar quarter in either the current calendar year, the past four calendar years, or the future four calendar quarters, in which you paid wages of at least \$1,500 for services in employment.

If so, check the first such quarter during that period and indicate the year in which it did or will occur:

- Jan-Mar (Q1) \_\_\_\_\_  Apr-Jun (Q2) \_\_\_\_\_
- Jul-Sept (Q3) \_\_\_\_\_  Oct-Dec (Q4) \_\_\_\_\_

- b  Have there or will there be, any calendar quarter in either the current calendar year, the past four calendar years, or the future four calendar quarters, in which you have had one or more individuals performing services in employment in each of at least 20 weeks (whether consecutive or not).

If so, check the first such quarter during that period and indicate the year in which it did or will occur:

- Apr-Jun (Q2) \_\_\_\_\_  Jul-Sept (Q3) \_\_\_\_\_
- Oct-Dec (Q4) \_\_\_\_\_

**Step 5: Additional Business Information**

**25 Voluntary Coverage**

If you are determined to be not liable for the payment of unemployment insurance taxes based upon the provisions of the Illinois Unemployment Insurance Act you may voluntarily elect coverage under *820 ILCS 405/302*.

- Check if you want voluntary coverage, complete and attach Form **UI-1B, Voluntary Election of Coverage**.

**26 If you have multiple worksites in Illinois complete and attach Form **UI-ML, Multiple Worksites in Illinois**, found online at [ides.illinois.gov](http://ides.illinois.gov).**

**Step 6: Certification and Signature**

I hereby certify that the information contained in this report, and any sheets or forms attached hereto, is true and correct. This report must be signed by the owner, a partner, or an authorized agent within the employing enterprise. If this document is signed by any other person, complete and attach the Illinois Department of Employment Security Form LE-10, Power of Attorney, available online at [ides.illinois.gov](http://ides.illinois.gov).

Printed Name: \_\_\_\_\_ Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

**Mail your completed form, with any required attachments to:**

**CENTRAL REGISTRATION DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19030 MAIL CODE 3-222  
SPRINGFIELD IL 62794-9030**

This state agency is requesting information that is necessary to accomplish the statutory purpose as outlined under 820 ILCS 405/100-3200. Disclosure of this information is required. Failure to disclose this information may result in statutorily prescribed liability and sanction, including penalties and interest.

## Illinois Department of Employment Security and the Illinois Department of Revenue

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### INSTRUCTIONS FOR PREPARATION OF THE REG-UI-1 REPORT TO DETERMINE LIABILITY UNDER THE UNEMPLOYMENT INSURANCE ACT

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An employing unit must file the Report to Determine Liability (IDES Form REG-UI-1) even though it may not be liable for payments under the Illinois Unemployment Insurance Act (the Act).

**Read the instructions below carefully.** The Guide to the Illinois Unemployment Insurance Act is available on our website at: [www.ides.illinois.gov](http://www.ides.illinois.gov). It will assist you in filling out the form.

Type or print in ink your answer to each item that applies. If you need more space, attach additional sheets but mark each "Supplement to REG-UI-1" and sign and date it. If you are registering a new business, complete and attach this form to your REG-1, ILLINOIS BUSINESS REGISTRATION APPLICATION, available on the Illinois Department of Revenue website at [tax.illinois.gov](http://tax.illinois.gov).

1. Business Name: Legal name of the employer. If the entity is a Sole Proprietor, the owner's name; if a Partnership, the partners' names and type of partnership (such as a general partnership, limited partnership or joint venture); if a Corporation, the corporate name with the word "Corporation," "Incorporated," "Company," "Limited," or their abbreviations; if a Limited Liability Company, the name must contain the phrase Limited Liability Company, or its abbreviation.

2. Doing Business As: Enter the trade name of your business. If there is no trade name being used, leave this item blank.

3. Primary Address: Enter the address of the physical location of your Illinois business. If there is no base of operations in Illinois, enter the non-Illinois headquarters address.

4. Secondary Address: Enter any secondary address where you conduct business in Illinois. If there is no additional address, leave this item blank. If you want IDES correspondence sent to any other address than your answers to Questions 3 and 4, complete and attach IDES form UI-1M (Unemployment Special Mailing Form) and, if applicable, IDES Form LE-10 (Power of Attorney).

5. Phone Number: Telephone number to the business, business owner or person responsible for Unemployment Insurance taxes.

6. E-mail Address: E-mail to the business, business owner or person responsible for Unemployment Insurance taxes.

7. FEIN(Federal Employer Identification Number) assigned by the Internal Revenue Service for reporting Social Security, Withholding and Federal Unemployment Tax.

8. IDES previously assigned employer account no.: If known, this will be a seven digit number issued by IDES.

9. Type of organization: Check one of the organization types listed - please note there are two types of Corporations and three different types of LLCs to choose from, pick accordingly.

10. A Qualified Settlement Fund is a fund, account or trust that has been established to resolve or satisfy one or more claims resulting from at least one claim asserting liability (for example, a class action settlement involving wage and hour issues).

11. Enter the business activity that produces your major source of income.

List products manufactured, commodities sold, activities engaged in or type of services rendered.

For more than one business activity within the employing unit, indicate the percentage that each contributes to revenue.

Enter the six digit NAICS code that best describes your primary business activity. (If you do not know your NAICS Code refer to the Bureau of Labor Statistics website for the proper code. The website address is: <https://www.bls.gov/bls/naics.htm>.)

12.If your business is a Corporation, answer all components within this question.

13.If you are a Limited Liability Company, answer all components within this question.

14.If you are a Partnership, answer all components within this question.

15.If you are a Sole Proprietor, answer all components within this question.

16.Enter the full date (MM/DD/YYYY) on which you first began employing workers, not the date when wages were first paid out.

17.Enter the full date (MM/DD/YYYY) on which you first paid wages in the State of Illinois.

18.If "yes", refer to the directions given beneath question 18 and submit only the IDES form, UI-1S&P Report to Determine Succession to IDES; 33 S State St 10th floor; Chicago, IL 60603.

19.If you have been found liable for Federal Unemployment taxes, you immediately become liable to Illinois for state unemployment insurance taxes beginning with your first Illinois payroll.

20."Domestic service" means service of a household nature, including services performed by cooks, waiters, butlers, housekeepers, housemothers,

governesses, maids, valets, babysitters, janitors, launderers, furnace men, caretakers, handymen, gardeners, footmen, grooms and chauffeurs of automobiles for family use. Service not of a household nature, such as by a private secretary, nurse, tutor or librarian, is not considered "domestic" service.

A "private home" is the fixed place of abode of the individual or family for whom the worker is performing services. A separate and distinct dwelling unit maintained by an individual as a residence, such as a hotel room, boat or trailer, can be a "private home." A room or suite in a nursing home can be a "private home," provided that the facts and circumstances of the particular case indicate that such room or suite is, in fact, the place where the individual retains his residence. A home utilized primarily for the purpose of supplying board or lodging to the public as a business enterprise is not a "private home."

A "local college club" or "local chapter of a college fraternity or sorority" does not include an alumni club or chapter.

21. "Agricultural labor" means all services performed:

- On a farm, in the employ of any person, in connection with cultivating the soil or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry and fur-bearing animals and wildlife;
- In the employ of the owner or tenant or other operator of a farm, in connection with the operation, management, conservation, improvement or maintenance of such farm and its tools and equipment;
- In connection with the ginning of cotton, or the operation or maintenance of ditches, canals, reservoirs or waterways not owned or operated for profit, used exclusively for supplying and storing water for farming purposes;
- In the employ of the operator of a farm, or of a group of operators of farms (or a cooperative organization of which such operators are members), in handling, planting, drying, packing, packaging, processing, freezing, grading, storing or delivering to storage or to market or to a carrier for transportation to market, in its unmanufactured state, any agricultural or horticultural commodity; but only if such operator or operators produced more than one-half of the commodity with respect to which such service is performed. The provisions of this subsection shall not be deemed to be applicable with respect to service performed in connection with commercial canning or commercial freezing or in connection with any agricultural or horticultural commodity after its delivery to a terminal market for distribution for consumption.
- For purposes of questions 21b & 21c, count each week in which you had or expect to have 10 or more individuals to perform agricultural labor, whether or not they all worked or will work at the same time during that week and whether or not you employed or will employ the same individuals in each week.

"Week" means the seven day period, Sunday through Saturday.

22. For purposes of question 22b, count each week in which you expect to have 10 or more individuals performing services in employment, whether or not they all worked or will work at the same time during that week and whether or not you employed or will employ the same individuals in each week.

"Week" means the seven day period, Sunday through Saturday.

"Employment" means any service performed by an individual for an employing unit, unless the Unemployment Insurance Act expressly excludes the service from the definition of "employment." It includes service in interstate commerce and service on land which is owned, held or possessed by the United States, and includes all services performed by an officer of a business corporation, without regard to whether such services are executive, managerial or manual in nature, and without regard to whether such officer is or is not a stockholder or a member of the board of directors of the corporation.

**Benefit Reimbursable Option:** Each nonprofit organization subject to the Act may, if certain conditions are met, elect to be a reimbursable employer by agreeing, in lieu of paying contributions, to reimburse the State for the actual amount of regular benefits and one half the amount of extended benefits that are charged to it.

23. "Employment" means any service performed by an individual for an employing unit, including a governmental entity or Indian tribe, unless the Unemployment Insurance Act expressly excludes the service from the definition of "employment."

"Governmental entity" includes the State or any of its instrumentalities, or any political subdivision or municipal corporation thereof or any of their instrumentalities, or any instrumentality of more than one of the foregoing, or any instrumentality of any of the foregoing and one or more other States or political subdivisions.

"Indian Tribe" means any Indian tribe, band, nation or other organized group or community, including any Alaskan Native village or regional village or corporation, which is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians, and includes any subdivision, subsidiary or business enterprise wholly owned by an Indian tribe.

**Benefit Reimbursable Option:** Each governmental entity or Indian Tribe subject to the Act may, if certain conditions are met, elect to be a reimbursable employer by agreeing, in lieu of paying contributions, to reimburse the State for the actual amount of regular benefits and one half the amount of extended benefits that are charged to it.

24. "Employment" means any service performed by an individual for an employing unit, unless the Unemployment Insurance Act expressly excludes the service from the definition of "employment." It includes service in interstate commerce and service on land which is owned, held or possessed by the United States, and includes all services performed by an officer of a business corporation, without regard to whether such services are executive, managerial or manual in nature, and without regard to whether such officer is or is not a stockholder or a member of the board of directors of the corporation.

For purposes of question 24b, count each week in which you had or expect to have 1 or more individuals performing services in employment, whether or not they all worked or will work at the same time during that week and whether or not you employed or will employ the same individuals in each week.

"Week" means the seven day period, Sunday through Saturday.

25. If an employing unit does not meet the legal definition of an employer for unemployment insurance purposes, the employing unit can elect to be fully

liable subject to the Illinois Unemployment Insurance Act with the permission of the Director. An employing unit electing such coverage will not be able to terminate its coverage until January 1 of any calendar year subsequent to two such years of coverage.

26.If you have multiple worksites in Illinois, refer to the directions given in question 26 and submit the IDES form, UI-ML, Multiple Worksites in Illinois, found online at [ides.illinois.gov](http://ides.illinois.gov), with this completed form

**If you should need further assistance in filling out this form, you may contact the Illinois Department of Employment Security (IDES) weekdays between 8:30 a.m. and 5:00 p.m. at (800) 247-4984. Please make a copy of this completed REG-UI-1 form and any additional forms submitted for your records.**