**Section 2760.105 Reports of Employing Units as to Their Status**

a) Any employing unit that commences business in any manner whatsoever, whether by purchase of a business already being operated, by starting a new business, or otherwise, shall, within 30 days after the commencement, file a signed form REG-UI-1 (Report To Determine Liability Under the Illinois Unemployment Insurance Act), or a document that includes the same information.

b) In addition to complying with the requirements of subsection (a), when applicable:

1) any employing unit that succeeds to substantially all of the assets of an organization, trade or business, or of a severable portion of those assets, shall file a signed form UI-1 S&P (Report To Determine Succession) or a document that includes the same information. A report of such a sale or transfer by the successor to a severable portion of the predecessor's organization, trade or business shall not constitute a joint application for the predecessor's experience rating record, unless the report also includes the additional requirements set forth in Section 1507(B)(2) through (3) of the Unemployment Insurance Act [820 ILCS 405] (Act).

2) any employing unit to which trade or business, or a portion of trade or business, is transferred to it by an individual or entity and at the time of the transfer there is any substantial common ownership, management or control of the transferor and transferee shall file form UI-1 S&P (Report to Determine Succession) or a document that includes the same information. A transfer of trade or business includes but is not limited to the transfer of some or all of the transferor's workforce.

c) The reports required under subsections (a) and (b) should be filed online using MyTax Illinois (mytax.illinois.gov) or by mail to: Central Registration Division, Illinois Department of Revenue, PO Box 19030, Mail Code 3-222, Springfield IL 62794-9030. Copies of forms REG-UI-1 and UI-1 S&P are available at that address and at ides.illinois.gov.

(Source: Amended at 43 Ill. Reg. 1566, effective January 15, 2019)