

Ohio Department of Job and Family Services  
**Attention: Contribution Section**  
**P.O. Box 182404**  
**Columbus, Ohio 43218-2404**  
**(614) 466-2319**  
**www.jfs.ohio.gov**  
**DISPOSITION OF BUSINESS**

1.a. Employer Name	1.b. Employer Trade Name
1.c. Employer ODJFS Account #	1.d. Telephone #
	1 e. E-mail Address

2. How did you dispose of your business?

- |   |                                      |                                |  |   |
|---|--------------------------------------|--------------------------------|--|---|
| <input type="checkbox"/> Discontinuance                     | <input type="checkbox"/> Foreclosure | <input type="checkbox"/> Sale  | <input type="checkbox"/> Incorporation | <input type="checkbox"/> Partner Addition   |
| <input type="checkbox"/> Dissolution                        | <input type="checkbox"/> Formed LLC  | <input type="checkbox"/> Lease | <input type="checkbox"/> Merger        | <input type="checkbox"/> Partner Withdrawal |
| <input type="checkbox"/> Court Order: (Name of Court) _____ |                                      |                                |  |   |

Leasing Employees: (Name of Company) \_\_\_\_\_ (Effective Date) \_\_\_\_\_

Other (explain): \_\_\_\_\_

3. Attach a copy of any agreement or contract related to the disposition of your business.

4.a. On what date did you dispose of your trade or business?	4.b. Was the trade or business being operated in Ohio at the time of disposition? <input type="checkbox"/> Yes <input type="checkbox"/> No
4.c. If no, when did your trade or business cease operation?	4.d. When did you last employ any workers in Ohio?

5. If a new owner is operating the trade or business, provide:

NEW OWNER'S NAME: \_\_\_\_\_ BUSINESS: (trade name) \_\_\_\_\_  
 (street address) (city) (state) (zip) (telephone #)

6.a. Did the new owner acquire all of your trade or business locations in Ohio?  Yes  No

6.b. If no, list the trade or business locations you still operate in Ohio (if not sufficient space, attach supplemental sheet):  
 (trade or business name) (city) (state) (zip) (date operation began)

7.a. Did the new owner acquire all of your trade or business in Ohio?  Yes  No

7.b. If no, list the parts of the trade or business in Ohio which you retained.

8. Person in charge of payroll records and address where payroll records are kept.  
 (name) (city) (state) (zip) (telephone #)

CERTIFICATION: I hereby certify that the information given in this report is true to the best of my knowledge and belief.  
 (employer signature) (title) (date)

(street address) (city) (state) (zip) (telephone #)

INFORMATION FURNISHED ON THIS REPORT WILL BE USED TO DETERMINE LIABILITY FOR CONTRIBUTIONS UNDER THE OHIO UNEMPLOYMENT COMPENSATION LAW.

Prepared by: \_\_\_\_\_ (name) \_\_\_\_\_ (telephone #) \_\_\_\_\_ (date)

**PLEASE SEE REVERSE SIDE FOR LAW AND RULES APPLICABLE TO THIS FORM AND THE TOTAL AND PARTIAL TRANSFER OF EMPLOYMENT EXPERIENCE.**

Distribution: White - ODJFS Yellow - Employer Files

**FINAL REPORT.** Employers who dissolve, discontinue or dispose of their business are required to file final reports within thirty days of the date of such termination of liability. This report shall consist of the current quarterly Employer's Report of Wages and Employer's Contribution Report (JFS-66111) and the Disposition of Business form (JFS-66308). Forms may be obtained from any of the agency's offices, by contacting the contribution Section at (614) 466-2319, or from our website at [www.jfs.ohio.gov](http://www.jfs.ohio.gov).

**RECORDS OF EMPLOYER.** On discontinuance of the business or any part thereof, the employer shall notify the director as to where the records are kept 4141.13 (G), 4141.18. Such permanent employment and payroll records shall be kept and maintained so as to establish clearly the correctness of all reports which the employer is required to file with the director and, in addition, shall contain memoranda to establish the extent to which such employers are liable for contributions or payments in lieu of contributions. Records established as required by Rule 4141-23-01 shall be preserved and maintained for a period of not less than five years after the calendar year in which the remuneration with respect to such worker was paid.

**CERTIFICATION REQUIRED IN THE DISSOLUTION OF A CORPORATION.** Any corporation which has been filing reports with this agency and which is desiring to dissolve must complete an Employer's Report of Wages and Employer's Contribution Report (JFS-66111) for the quarter in which the business discontinued, pay all contributions, forfeiture, and interest accrued and must file a Disposition of Business form (JFS-66308). If it is necessary to expedite the issuance of the certificate, the agency will accept, in lieu of final reports, an affidavit executed by an officer of the corporation indicating that the officer will be personally responsible for filing reports and paying of any contributions found to be due to the unemployment compensation fund by the corporation.

**AUTOMATIC SUCCESSORSHIP:** The transfer of all of the transferor's trade or business will result in the transferee becoming a successor-in-interest. This is mandatory under the law and in this event the successor assumes all of the resources and liabilities of the transferor's account.

**VOLUNTARY SUCCESSORSHIP: SUBSTANTIALLY ALL:** If an employer acquires substantially all (75%) of a trade or business and immediately after the transfer employs substantially the same (75%) individuals who were employed in the acquired trade or business, THE EMPLOYER MAY BECOME A SUCCESSOR-IN-INTEREST UPON FILING AN APPLICATION SIGNED BY BOTH THE TRANSFEROR AND TRANSFEREE WITHIN 90 DAYS OF NOTICE TO THE TRANSFEREE THAT THE REQUEST MAY QUALIFY FOR A TRANSFER OF EXPERIENCE. This is voluntary under the law and under this type of transfer, the successor-in-interest assumes all of the resources and liabilities of the transferor's account including the transferor's entire employment experience. Please contact the Contribution Section at (614) 466-2319 for form JFS 00503, APPLICATION FOR VOLUNTARY SUCCESSORSHIP: TRANSFER OF SUBSTANTIALLY ALL.

**VOLUNTARY SUCCESSORSHIP: CLEARLY SEGREGABLE AND IDENTIFIABLE PORTION:** If an employer acquires a clearly segregable and identifiable portion of a trade or business and employs substantially the same individuals who immediately prior to the acquisition were employed in the segregable and identifiable portion, THE EMPLOYER MAY BE ASSIGNED A PROPORTIONATE SHARE OF THE PREDECESSOR'S ACCOUNT BY FILING AN APPLICATION, SIGNED BY BOTH THE TRANSFEROR AND TRANSFEREE, WITHIN 90 DAYS OF NOTICE TO THE TRANSFEREE THAT THE REQUEST MAY QUALIFY FOR A TRANSFER OF EXPERIENCE. This is voluntary under the law and under this type of transfer, the successor-in-interest assumes only the resources and liabilities of the transferor's account, including the employment experience, that is attributable to the segregable and identifiable portion transferred. Please contact the Contribution Section at (614) 466-2319 for form JFS 00502, APPLICATION FOR VOLUNTARY SUCCESSORSHIP, TRANSFER OF CLEARLY SEGREGABLE AND IDENTIFIABLE PORTION.

TO OBTAIN FURTHER EXPLANATION OR ASSISTANCE IN COMPLETING THIS FORM, CONTACT A FIELD AUDITOR STATIONED IN THE FOLLOWING OFFICES:

Location	Telephone #	Location	Telephone #
Akron	(330) 252-6657	Lima	(419) 996-3979
Bridgeport	(740) 635-2186	Lorain	(440) 244-7909
Canton	(330) 438-1446	Mansfield	(419) 528-4028
Chillicothe	(740) 774-8514	Marietta	(740) 568-9083
Cincinnati	(513) 551-1931	Painesville	(440) 358-5152
Cleveland	(216) 732-2939	Tiffin	(419) 443-7191
Columbus	(614) 466-2319	Toledo	(419) 891-8834
Dayton	(937) 235-4886	Youngstown	(330) 884-7992
Ironton	(740) 547-3143	Zanesville	(740) 450-0132