



Complete the following for related corporations/LLCs.

If the related corporation/LLC has not been assigned an unemployment tax account number, you must register each corporation/LLC not registered. To register online go to www.myflorida.com/dor.

Unemployment Tax Account Number	Legal name of corporation or LLC:
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Note:

- The common paymaster status must be approved by the Department before you can begin reporting as a common paymaster.
- Once approved, the effective date of the common paymaster status begins the first day of the quarter, **following** the date of the Department’s approval letter.
- Common paymaster status **cannot** be made effective retroactively.
- Common paymaster status **cannot** be approved retroactively.
- All members of the group will be responsible for filing their own *Employer’s Quarterly Report* (UCT-6) for the quarter **prior** to the effective date.
- Reporting as a common paymaster limits the amount of wages subject to unemployment tax to the current year taxable wage base of the combined wages for concurrent employees. Quarterly reports still need to be filed for each corporation/LLC to report any non-concurrent employees.
- Each corporation/LLC must reimburse the common paymaster for the wages and payroll taxes paid on the corporation/LLC’s behalf. Each corporation/LLC must also record and expense the wages and payroll tax expenses on its own financial statements for federal income tax purposes.

Being authorized to execute this application on behalf of the corporations/LLCs named, I confirm that the information provided is true and correct.

Signature: _____ Print name: _____

Date: _____ Official position: _____

Return address: Florida Department of Revenue
P.O. Box 6510
Tallahassee FL 32314-6510

For assistance call:
800-352-3671