

#14614 (eff 6-6-26)

Readopt with amendment Emp 303.15 effective 11-12-15 (Document #10973), to read as follows:**Emp 303.15 Trade, Business, and Workforce Transfer Report.**

(a) The department shall send a “Trade, Business, and Workforce Transfer Report” form (revised 06/2026) to a person, employing unit, or employer whenever it determines that additional information is needed to ascertain whether:

- (1) An employer has transferred all, or a portion of, its trade, business, or workforce to:
 - a. A person who was not an employer under RSA 282-A at the time of the transfer;
 - b. An employing unit; or
 - c. Another employer;
- (2) An employer has transferred all, or a portion of, its trade, business, or workforce to an employing unit or to another employer which at the time of transfer shares any common ownership, management, or control with the transferring employer;
- (3) A substantial purpose of the transfer of the trade, business, or workforce was to obtain a reduced liability for contributions; or
- (4) A person who was not an employer under RSA 282-A at the time the person engaged in such acquisition acquired all, or a portion of, an employer’s trade, business, or workforce solely or primarily for the purpose of obtaining a lower rate of contributions.

(b) Every person, employing unit, or employer shall file with the department of employment security a fully and properly executed “Trade, Business, and Workforce Transfer Report”:

- (1) Within 30 days of transferring all, or a portion of, its trade, business, or workforce to:
 - a. A person who was not an employer under RSA 282-A at the time of the transfer;
 - b. An employing unit; or
 - c. Another employer;
- (2) Within 30 days of transferring all, or a portion of, its trade, business, or workforce to an employing unit or to another employer which shares any common ownership, management, or control with the transferring employer;
- (3) Within 30 days of any and all changes in its status or any other information required to be furnished in said “Trade, Business, and Workforce Transfer Report”; and

#14614 (eff 6-6-26)

(4) As often as required by the department for the purpose of clarifying inconsistent or out-of-date information.

(c) Every person, employing unit, or employer required to file with the department of employment security a fully and properly executed “Trade, Business, and Workforce Transfer Report” shall supply on that report the following information and execution:

(1) If completing the “Sale of Business or Entity Change Sections” portion of the form, indicate:

- a. The name and account number of the business or entity;
- b. Whether the entity has changed to sole proprietorship, partnership, corporation, or LLC;
- c. The date of change;
- d. Whether or not the business has been sold or leased. An affirmative answer to this question shall require additional information including:
 1. The name, doing business as, and address of the entity to which the business assets have been sold or leased; and
 2. The percentage of assets sold or leased;
- e. Whether or not the business still furnishes employment in NH under the account number on the form and:
 1. If answering yes, provide an explanation;
 2. If answering no, specify the last date of employment in NH;

(2) If completing the “Transfer of Workforce” section, indicate:

- a. The name, doing business as, and address of the employer or employing unit to which the business was sold or to which the workforce was transferred;
- b. The date of the sale or transfer;
- c. The number of transferred New Hampshire employees;
- d. The number of retained New Hampshire employees;
- e. A list of the transferred employees' names, social security numbers, and gross wages of those transferred employees for the last 4 completed calendar quarters prior

#14614 (eff 6-6-26)

to the transfer pursuant to 42 USC 503(a), (f), 42 USC 1320b-7(a), (b), and RSA 282-A:117-a;

f. Whether there is any common ownership, management or control between transferor and transferee, as well as an explanation if the answer is yes;

g. A list of the owners, all partners, authorized corporate officers and authorized members of limited liability companies;

h. The signature of an authorized owner, partner, or officer; and

(3) Affirmation of accuracy regarding information in the report and any attachments made and that knowingly making false statements or representations or failing to provide material information is a crime under RSA 282-A:166.

Appendix

Rule Number	State Statute / Federal Regulation Implemented
Emp 303.15	RSA 282-A:91; RSA 282-A:91-a; RSA 282-A:166
Emp 303.15 (c)(2)	42 USC 503(a), (f); 42 USC 1320b-7(a), (b); 20 CFR 603.20; RSA 282-A:112; RSA 117-a



TRADE, BUSINESS, AND WORKFORCE TRANSFER REPORT

Employer Name _____

Account # _____

Transferred Employees

[illegible]