

**WAC 192-350-050 What notice must a successor or partial successor provide to the department?** (1) A successor or partial successor may be liable for unemployment taxes under RCW 50.24.210.

(2) A successor or partial successor may notify the department through the business license application that it bought, leased, or acquired all or part of an existing business. Otherwise, a successor or partial successor shall notify the department in writing within thirty days. The notice shall include the successor's or partial successor's department registration number and the name of the predecessor.

(3) In addition, a successor or partial successor shall provide the department with requested information about the transfer under WAC 192-350-060.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 12-04-018, § 192-350-050, filed 1/24/12, effective 2/24/12. Statutory Authority: RCW 50.12.010, 50.12.040, and 50.29.064. WSR 07-23-131, § 192-350-050, filed 11/21/07, effective 1/1/08.]