



STATE OF HAWAII
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
UNEMPLOYMENT INSURANCE DIVISION

Princess Keelikolani Building, 830 Punchbowl Street, Room 437, Honolulu, Hawaii 96813

**INSTRUCTION SHEET FOR FORM UC-86,
WAIVER OF EMPLOYER'S EXPERIENCE RECORD**

Instructions

Please completely fill out the UC-86 WAIVER OF EMPLOYER'S EXPERIENCE RECORD.

To learn more tax saving tips visit us at:
<http://www.hawaii.gov/labor>

The **Delivery Information** section below lists various delivery options. Please select the most convenient method and submit the completed form accordingly.

Please remember to sign and date the form before submitting it.

If you need any assistance in completing this form or if you need further information, please contact the appropriate office listed below:

Delivery Information

Delivery by U.S. Mail, In-Person, or via Fax

Department of Labor and Industrial Relations, Unemployment Insurance Division

OAHU	HAWAII	MAUI	KAUAI
Employer Services Section 830 Punchbowl Street, #437 Honolulu, Hawaii 96813 Mailing Address: P.O. Box 700 Honolulu, HI 96809-0700 Ph: (808) 586-8913/586-8914 FAX: (808) 586-8929	1990 Kinoole St., # 101 Hilo, HI 96720-5293 Ph: (808) 974-4095 FAX: (808) 974-4085	54 S. High St., # 201 Wailuku, HI 96793-2198 Ph: (808) 984-8410 FAX: (808) 984-8444	3100 Kuhio Hwy., # C-12 Lihue, HI 96766-1153 Ph: (808) 274-3025 FAX: (808) 274-3046



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FORM UC-86, WAIVER OF EMPLOYER'S EXPERIENCE RECORD

The Department of Labor and Industrial Relations is hereby notified that the undersigned successor employing unit succeeded to or acquired the organization, trade, or business, or substantially all the assets thereof, and continues to employ all or nearly all the employees of the undersigned predecessor employing unit, an employer subject to the Hawaii Employment Security Law, and the last day prior to acquisition by the successor employing unit is the _____ day, of _____, 20_____.

In accordance with the provisions of Section 383-66(5) of the Hawaii Revised Statutes, the predecessor employing unit hereby relinquishes all rights to its prior experience record with respect to its separate account, contribution payment and benefit chargeability experience, annual payrolls, and other data for the purpose of obtaining a reduced rate of contributions and requests the Department of Labor and Industrial Relations to permit such experience record to inure to the benefit of said successor employing unit. The successor employing unit hereby requests that such experience record inure to its benefit.

Executed this _____ day of _____, 20_____.

This waiver must be signed by (1) the sole proprietor, (2) a duly authorized officer, if the employer is a corporation, (3) a duly authorized partner/member of a partnership or limited liability company, or (4) a duly authorized person, if employer is an unincorporated association. An agent may sign the waiver in the name of the employer if an acceptable power of attorney is filed with the Unemployment Insurance Division.

(Firm or Trade Name of Predecessor)	UI Account Number
By Signature	Print Name/Title
(Firm or Trade Name of Successor)	UI Account Number
By Signature	Print Name/Title

In order to assume the lower rate of the predecessor employing unit immediately upon acquisition of the business, (1) the employer newly subject to the law must file this form within sixty (60) days after the date of acquisition, and (2) the predecessor must file all reports and remit all contributions (including penalty and interest) within sixty (60) days after the transfer of the business. In some circumstances, the predecessor employing unit's quarterly contribution report and remittance must be submitted before the quarterly due date to satisfy the sixty (60) day deadline. **WARNING:** There are no provisions in the Hawaii Employment Security Law and/or Administrative Rules to relax the sixty (60) day filing requirement.

Successor employers failing to file this form with the Division within sixty (60) days after the transfer of the business, may file this form by March 1 of the following year, at which time, if the predecessor employer has filed all reports and paid all contributions due, the experience records of the predecessor and successor employers will be combined to determine the rate for the successor employer for the new calendar year. This form shall be returned unprocessed if submitted on or after December 31 of the calendar year following the calendar year in which the acquisition occurred. Similarly, there are no provisions in the Hawaii Employment Security Law and/or Administrative Rules to relax these filing requirements.

New employing units succeeding two or more predecessor employers simultaneously are treated differently and the Hawaii Employment Security Law should be referred to in these instances.

UNEMPLOYMENT INSURANCE DIVISION USE ONLY	Approved by	Title	Date
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Visit our Website at www.hawaii.gov/labor for ALL interactive and downloadable forms.