

as a separate employing unit, would have been, at the time of the succession, an employer subject to this Act;

(3) Any individual or employing unit which acquired the organization, trade or business, or substantially all the assets thereof, of another employing unit if the employment record of such individual or employing unit subsequent to such acquisition, together with the employment record of the acquired unit prior to such acquisition, both within the same calendar year, would be sufficient to constitute an employing unit an employer subject to this Act under Paragraph (1) of this sub-section;

(4) Any employing unit which, together with one or more other employing units, is owned or controlled (by legally enforceable means or otherwise) directly or indirectly by the same interests, or by husband and wife, or which owns or controls (by legally enforceable means or otherwise) one or more other employing units and which, if treated as a single unit with such other employing units or interests, or both, would be an employer under Paragraph (1) of this sub-section. A partnership shall, for the purpose of this sub-section, be considered as under common control with another employing unit if the partner or partners common to each employing unit do under the terms of written Articles of Partnership, or in fact own more than a 50% interest therein;

(5) Any employing unit which, having become an employer under Paragraphs (1), (2), (3), or (4), has not, under Section 8, ceased to be an employer subject to this Act;

(6) For the effective period of its election pursuant to Section 8 (c) any other employing unit which has elected to become fully subject to this Act; or

(7) Any individual or employing unit engaging in employment in this State subject for either the current or preceding calendar year to the payroll tax imposed by Section 1600 of the Federal Internal Revenue Code or to any other Federal tax against which credit may be taken for contributions paid into a State unemployment compensation fund.

EMPLOYMENT AND INTERSTATE EMPLOYMENT.

19. (g) (3) Services covered by an election pursuant to Sub-section (c) of Section 8 of this Act.

(4) Services covered by an arrangement pursuant to Section 18 of this Act between the Board and an emergency charged with the administration of any other State or Federal unemployment compensation law pursuant to which all services performed by an individual for an employing unit are deemed to be performed entirely within this State, shall be