



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TALENT AND ECONOMIC DEVELOPMENT  
TALENT INVESTMENT AGENCY  
UNEMPLOYMENT INSURANCE

ROGER CURTIS  
DIRECTOR  
WANDA M. STOKES  
DIRECTOR

## Notice of Change

Information shown on this report is used to determine termination of liability under Section 24 of the *Michigan Employment Security (MES) Act*. Completion of this report is required even though you may not be currently employing any workers. Failure to provide this information may result in a determination being made based on information available to Unemployment Insurance. Penalties may be imposed under Section 54(a) or 54(b) of the *MES Act* for an intentional failure to comply with State law.

### PART I: EMPLOYER INFORMATION

**1. Current name and address.**

- a. Name: \_\_\_\_\_ Employer Account Number (EAN): \_\_\_\_\_  
b. Mailing Address: \_\_\_\_\_  
c. Telephone: \_\_\_\_\_ Federal Employer ID (FEIN): \_\_\_\_\_

**2. Provide the following information concerning the owner(s), partners, corporate officers, LLC member(s), etc., of the organization and the person(s) who safeguard the company's books and records. If necessary, please attach additional pages to provide information on all owners.**

- a. Name: \_\_\_\_\_ SSN: \_\_\_\_\_ Birth Date: \_\_\_\_\_  
Address: \_\_\_\_\_  
Title: \_\_\_\_\_ Telephone: \_\_\_\_\_ Record Holder: ☐ Yes ☐ No
- b. Name: \_\_\_\_\_ SSN: \_\_\_\_\_ Birth Date: \_\_\_\_\_  
Address: \_\_\_\_\_  
Title: \_\_\_\_\_ Telephone: \_\_\_\_\_ Record Holder: ☐ Yes ☐ No
- c. Name: \_\_\_\_\_ SSN: \_\_\_\_\_ Birth Date: \_\_\_\_\_  
Address: \_\_\_\_\_  
Title: \_\_\_\_\_ Telephone: \_\_\_\_\_ Record Holder: ☐ Yes ☐ No

**3. Reason(s) for discontinuance or transfer of payroll or assets in whole or part (check one or more).**

- |   |   |   |
|---|---|---|
| <input type="checkbox"/> Sale                   | <input type="checkbox"/> Reorganization             | <input type="checkbox"/> New Partnerships |
| <input type="checkbox"/> Lease                  | <input type="checkbox"/> Bankruptcy                 | <input type="checkbox"/> Incorporation    |
| <input type="checkbox"/> Foreclosure            | <input type="checkbox"/> Dissolution/Discontinuance | <input type="checkbox"/> No Employees     |
| <input type="checkbox"/> Merger                 | <input type="checkbox"/> Death                      |   |
| <input type="checkbox"/> Other (explain): _____ |   |   |

**4. Provide the following information:**

- a. Date of last payroll: \_\_\_\_\_

**5. Provide the following information:**

- a. Did you discontinue all employment in Michigan? ☐ Yes ☐ No  
If no, how many employees were retained? \_\_\_\_\_
- b. Have you continued or resumed business in Michigan? ☐ Yes ☐ No

If you answered yes to question #5, complete the section below if the information differs from what was provided in question #1.

Legal Name of Business

Address

Nature of Business

Date(s) Resumed Business

**Complete Part II and Part III only if your business was sold or transferred.**

## PART II: NEW OWNER INFORMATION

Please provide the name(s) of the person(s) who acquired the Michigan assets, Michigan organization, Michigan trade, or Michigan business. "Acquired" refers not only to assets purchased, but also assets acquired by rental, lease, use, inheritance, merger, mortgage, foreclosure, gift, or other transfer. If more than one individual or organization is involved, answer all parts of this question for each purchaser, using separate sheets. If preferred, additional forms will be supplied upon request.

New Owner's Name	New Owner's UI Account Number or FEIN, if known.
New Corporation Name or DBA	Area Code & Telephone Number
Current Street Address (No PO Box)	
City, State, Zip Code	

## PART III: ACQUISITION INFORMATION:

Complete this section carefully. It might be necessary to consult your accountant, attorney, or financial advisor for a complete valuation of your entire business to accurately determine the percentage of transfer for each item below.

1. Did the above acquire all, part, or none of the assets of any former business?

All	Part	None	What Percentage	Date Acquired
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____ %	_____

  - a. Number of business location in Michigan: \_\_\_\_\_
  - b. Number of business location in Michigan that have been discontinued: \_\_\_\_\_
2. Did the above acquire all, part, or none of the organization (employees/payroll/personnel) of any former business?

All	Part	None	What Percentage	Date Acquired
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____ %	_____

  - a. If all or part, indicate the percent and date acquired \_\_\_\_\_ % \_\_\_\_\_
  - b. Did the above acquire all or part of the employees/payroll/personnel of any former business by leasing any of those employee/payroll/personnel?

Yes	No	If yes, provide a copy of your lease agreement.
<input type="checkbox"/>	<input type="checkbox"/>	
3. Did the above acquire all, part, or none of the trade (customers/accounts/clients) of any former business?

All	Part	None	What percentage	Date Acquired
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____ %	_____
4. Did the above acquire all, part, or none of the former owner's Michigan business (products/services) of any former business?

All	Part	None	What percentage	Date Acquired
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____ %	_____
5. Was your Michigan business described in 1-4 above being operated at the time of acquisition? If no, enter the date it ceased operation.

Yes	No	Date operation ended
<input type="checkbox"/>	<input type="checkbox"/>	_____

6. Is the above conducting/operating the Michigan business acquired from you? Yes ☐ No ☐
7. Is the above substantially owned, merged, or controlled in any way by the same interests who owned or controlled the organization, business or assets of your business? Yes ☐ No ☐ If Yes, continue using this form.  
If No, ask for Schedule B.
8. Did the above hold any secured interest in any of the Michigan assets acquired from you? Yes ☐ No ☐ If Yes, enter balance owed  
\$ \_\_\_\_\_
9. Enter the reasonable value of the Michigan organization, trade, business or assets sold or transferred. \$ \_\_\_\_\_

### CERTIFICATION

**I certify that the information contained in this report is accurate and complete to the best of my knowledge and belief. I understand that if I fail to provide accurate and complete information on this form, I may be subject to penalties of up to four times the amount of resulting unpaid unemployment taxes and imprisonment for up to five years.**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone Number

When a complete transfer of a Michigan business is involved:

- Your final Quarterly Wage/Tax Report must be filed and paid within 15 days,
- Your coverage will be terminated as of the transfer date,
- If you have persons in your employ after the transfer date of your business, you need to notify Unemployment Insurance immediately to determine if you are liable for taxes on that payroll.

When a partial transfer of a Michigan business is involved:

- You need to continue to report and pay taxes if you have Michigan workers in your employ or until your coverage is terminated.

All documents, agreements or records describing the transactions indicated in Part I Item 4, Part II and Part III above, should be kept available for examination by Unemployment Insurance for six years.

You may submit this Form through your Michigan Web Account Manager (MiWAM) account or via fax to 1-313- 456-2130. If you are mailing this form, please send it to Unemployment Insurance, Tax Office, PO Box 8068, Royal Oak, Michigan 48068-8068

If you have any questions, contact the Office of Employer Ombudsman (OEO) by email at [OEO@michigan.gov](mailto:OEO@michigan.gov) or at 1-855-4UIAOEO (855-484-2636), or 313-456-2300. TTY customers call 1-866-366-0004.