



## State Agency Closures

If you have ceased paying wages in a specific state, or your company is closing or has been sold, you will most likely need to close the state agency registration(s).

Payroll Dynamics offers Final Tax Return filing, where we mark applicable boxes on the last tax filing to report the closure of the account to the agency.

- Not every tax return has an option to mark it as a final filing.
- Not every return that has an option to mark it as a final filing will result in account closures.

Each state agency has its processes and requirements for closing an account. **It is ultimately the employer's responsibility to ensure that accounts are properly closed with the correct effective date.**

Any tax notices received due to non-filing after the effective date of termination, or a state inactivation are the employer's responsibility to resolve.

Although it is beyond our scope of standard services, Payroll Dynamics Inc may choose to assist with account closures or non-filing notices. Fees will apply.

The following is a compiled list of state agency closure processes that have a requirement beyond a final tax return filing. This list might not include all agencies.

\* Login to your online account; there may be an option there to close

<b>Alabama</b>	Alabama requires that the employer completes <a href="#">Form SR2</a> in order to finalize their state ID number. The form does not need to be notarized, but a power of attorney needs to be included if it is only signed by CPA, Tax Preparer, etc.
<b>Colorado</b>	CO-SIT: If a business no longer has employees, the wage withholding account must be closed within 30 days. Visit <a href="#">here</a> to sign up for account access. Then you may close a wage withholding account. quickly and easily. The account can also be closed using the Address Change or Business Closure <a href="#">Form DR 1102</a> (R092513).  Click <a href="#">here</a> for Employer Change Request.
<b>Connecticut</b>	If an employer goes out of business or permanently stops paying wages, the employer must notify CT DOL immediately in writing. The letter must contain the following information: Company name Account number Last pay date Last day of work Explain if they ceased doing business or if business was sold/transferred. If sold/transferred information on the new owner is required and whether they acquired partial or entire business. Letter should be forwarded to the Employer Status Unit. <a href="#">Link</a>
<b>District of Columbia</b>	DC-SIT: When finalizing an account at the agency the employer needs to mark <a href="#">FR900M</a> as a FINAL return (X box on the return to identify this) and send it in with \$0.00.  DC-SUI: If an employer is out of business they can put the information with the date on the form UC-30 or a letter can be written to the agency.
<b>Florida</b>	Account Closing Process for FL SUI: If an employer needs to close their Reemployment Tax account, they will need to submit the Florida Business Application (Form RTS-3) and check the box to Cancel Your Account. Sign, date, and either mail form to Florida Department of

Revenue, P. O. Box 6510, Tallahassee, FL 32314-6510 or Fax to (850) 245-5896. [Form RTS-3](#).

Employers can also request to inactivate or change their account status online. [Access the Florida Department of Revenue website](#).

<b>Georgia</b>	<p>Account Closing Process for GA SUI: You are required to file any outstanding quarterly reports within ten (10) days of the sale or discontinuance of a business and pay any taxes due at that time. If all of your employees are domestic service employees, the annual Tax and Wage Report.</p> <p>(DOL-4) should be submitted with the applicable quarters completed. <a href="#">Click to the agency website</a>.</p>
<b>Hawaii</b>	<p>HI-SUI: Hawaii provides an interactive version of <a href="#">Form UC-25</a>, which is used to finalize the ID number, to complete, print, sign and return to them via the mail, in person, or by fax. The form must be signed; it does not need to be notarized.</p> <p>HI SIT: <a href="#">Click here</a>.</p>
<b>Illinois</b>	<p>Illinois provides an interactive version of <a href="#">Form UI-50A (three pages)</a> to complete, print, sign and return to them via the mail in order to finalize the businesses ID number. The form must be signed by the owner, partner, officer, or an authorized agent within the employing enterprise. If signed by any other person, a power of attorney must be on file. The form does not need to be notarized.</p>
<b>Indiana</b>	<p>IN-SUI. Indiana requires that <a href="#">Form 46800</a> be filed with the agency to complete the process of finalizing the ID number. The form needs to be signed, but does not need to be notarized.</p> <p>IN SIT: <a href="#">Click here</a>.</p>
<b>Kentucky</b>	<p>KY-SUI: Kentucky provides <a href="#">Form UI-21</a> as a requirement to finalize the business ID number. The form needs to be completed and filed with the agency. The signature on the form does not need to be notarized.</p> <p>KY-SIT: <a href="#">Form 10A104 Update of Cancellation of Kentucky Tax Account</a></p>
<b>Massachusetts</b>	<p>Massachusetts requires that employers log into the <a href="#">QUEST website</a> and update their account status to finalize the business ID number. Once in the Web Site, log in under Employer Login. Once on the employer home page, click on account maintenance, click on suspend employer account. Follow the instructions provided on the website.</p>
<b>Michigan</b>	<p>Michigan requires that <a href="#">Form UIA 1772</a> (four pages) be filed with the agency in order to finalize the businesses ID number. The form needs to be signed, but does not need to be notarized. The form may be mailed or faxed to the address and telephone number on the form.</p>
<b>Minnesota</b>	<p>Minnesota uses this <a href="#">web site</a> to finalize the business ID number. Once in the Web Site scroll down to Terminate Employer Account and follow the instructions provided.</p>
<b>Missouri</b>	<p>Missouri provides an interactive <a href="#">Form 126</a> to complete, print, sign and return to them via the mail in order to finalize the business ID number. The form must be signed, but it does not need to be notarized.</p>
<b>Nebraska</b>	<p>Nebraska requires an employer to complete, sign, and return <a href="#">UI Form 37</a> to the agency at the address on the form to finalize the business ID number. The signature does not need to be notarized.</p>
<b>New Jersey</b>	<p>New Jersey requires that <a href="#">Form REG-C-L</a> (first page) be filed with the agency in order to complete the finalization of the businesses ID number, no fee is required. The form needs to be signed, but does not need to be notarized. The form may be completed, printed, and mailed to the address on the form. The signature does not need to be notarized.</p>

<b>New Mexico</b>	New Mexico requires that a <a href="#">Change of Address</a> form be completed, printed, signed, and mailed to the agency in order to complete the finalization of the business ID number. The signature does not need to be notarized.
<b>New York</b>	New York requires employers to close accounts by marking the applicable boxes on the NYS-45 tax return. Information about sales needs to be reported.
<b>North Carolina</b>	NC-SUI: North Carolina has an interactive <a href="#">Form NCUI 101-A-1</a> that needs to be completed, printed, signed and mailed to the agency at the address provided on the form. This form is necessary to finalize the business ID number. The signature does not need to be notarized.  NC-SIT: <a href="#">Form NCBN</a>
<b>Ohio</b>	Ohio provides an interactive <a href="#">Form JFS:20110</a> to complete, print, sign and return to them via the mail in order to finalize the business ID number. The form must be signed, but it does not need to be notarized.
<b>Oklahoma</b>	Oklahoma has an interactive form, <a href="#">Form OES-24</a> that needs to be completed, printed, signed and mailed to the agency at the address provided on the form. This form is necessary to finalize the business ID number. The signature does not need to be notarized.
<b>Oregon</b>	Oregon has an interactive <a href="#">Form 150-211-156</a> that needs to be completed, printed, signed and mailed or faxed to the agency at the address or telephone number on the form. This form is necessary to finalize the ID number. The signature does not need to be notarized.
<b>Pennsylvania</b>	PA-SUI: Pennsylvania provides an interactive <a href="#">Form UC-2B</a> to complete, print, sign and return to them via the mail in order to finalize the business ID number. The form must be signed, but it does not need to be notarized.  PA-SIT: <a href="#">Form REV-1706- Business account Cancellation Form</a>
<b>Rhode Island</b>	RI-SUI: Rhode Island requires that <a href="#">Form TX-13</a> be filed with the agency to complete the process of finalizing the ID number. The form needs to be signed, but does not need to be notarized.  RI SIT: <a href="#">Form RI-2625</a>
<b>South Carolina</b>	South Carolina requires that <a href="#">Form C-278</a> be completed, signed, and returned to the agency at the address on the form to finalize the business ID number. The form has printing instructions as the agency scans their forms. The signature does not need to be notarized.
<b>Tennessee</b>	Tennessee requires that a written letter be sent to the agency to finalize the business ID number.
<b>Texas</b>	Texas provides <a href="#">Form C3SCF</a> as a requirement to complete the finalization of the business ID number. The form needs to be completed and filed with the agency. The signature on the form does not need to be notarized.
<b>Virginia</b>	Virginia provides an interactive <a href="#">Form FC-20C</a> to complete, print, sign and return to them via the mail in order to finalize the business ID number. The form must be signed, but it does not need to be notarized.
<b>Washington</b>	Washington provides an interactive <a href="#">Form 5208C-1</a> as a requirement to finalize the business ID number. The form needs to be completed, printed, and filed with the agency at the address on the form. No signature is required on the form.
<b>Wisconsin</b>	Wisconsin provides <a href="#">Form UCT-6491</a> as a requirement to finalize the business ID number. The form needs to be completed and filed with the agency at the address on the form.