



## Discontinuance or Transfer of Payroll or Assets in Whole or Part

**NOTICE:** Information furnished on this report is used to determine termination of liability under Section 24 of the Michigan Employment Security Act (MCL 421.24). Completion of this report is required even though you may not be employing any workers at present. Failure to provide this information may result in a determination being made on the basis of the best information available. Penalties may be imposed under Section 54(a) or 54(b) of the MES Act for willful failure to comply with the requirements of the law.

**If you are a leasing company you must complete a separate Form UIA 1772 for each client entity terminating its contract.**

1. Name and address **used prior** to discontinuance or transfer of payroll or assets in whole or part.

a. Name: \_\_\_\_\_ UIA Employer Account No.: \_\_\_\_\_

b. Business Address: \_\_\_\_\_

c. Telephone: \_\_\_\_\_ Federal Employer ID (FEIN): \_\_\_\_\_

2. Current name and address **used since** discontinuance or transfer of payroll or assets in whole or part.

a. Name: \_\_\_\_\_

b. Business Address: \_\_\_\_\_

c. Telephone: \_\_\_\_\_

3. Name and address of person having custody of books and records.

a. Name: \_\_\_\_\_

b. Business Address: \_\_\_\_\_

c. Telephone: \_\_\_\_\_

4. Type of Organization (check one):  Individual  Partnership  Limited Liability Partnership

Limited Liability Company  Corporation  Other (explain): \_\_\_\_\_

5. Provide the following information concerning owner(s), partners, corporate officers, LLC members, etc., of the organization identified in item 4.:

NAME	HOME ADDRESS	TELEPHONE	SOCIAL SECURITY NUMBER
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

6. 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 Partnership   |
| <input type="checkbox"/> Lease       | <input type="checkbox"/> Bankruptcy                     | <input type="checkbox"/> Incorporation   |
| <input type="checkbox"/> Foreclosure | <input type="checkbox"/> Dissolution/<br>Discontinuance | <input type="checkbox"/> No Employees  |
| <input type="checkbox"/> Merger      | <input type="checkbox"/> Death                          | <input type="checkbox"/> Employee Leasing Company or<br>PEO (attach copy of agreement) |
- Client Entity has terminated its contract with an employee leasing company or PEO.
- Other (explain): \_\_\_\_\_

7. Provide the following information:

- a. Date of discontinuance or transfer of payroll or assets in whole or part: \_\_\_\_\_
- b. Date of last payroll: \_\_\_\_\_
- c. Was your business discontinued prior to disposition?  Yes  No If Yes, when? \_\_\_\_\_

8. Employee leasing companies and/or PEO's provide the following information:

- a. Was the client entity's business discontinued?  Yes  No  
If yes, business name and FEIN of client entity: \_\_\_\_\_
- b. Business/mailling address of client entity: \_\_\_\_\_

- c. Number of employees leased to client entity immediately before the discontinuance or transfer: \_\_\_\_\_
- d. Gross payroll of client entity immediately before the discontinuance or transfer: \$ \_\_\_\_\_

9. Provide the following information:

- a. Number of business locations in Michigan: \_\_\_\_\_
- b. Number of business locations in Michigan discontinued: \_\_\_\_\_
- c. Did you discontinue all employment in Michigan?  Yes  No  
If not, how many employees were retained? \_\_\_\_\_
- d. Have you continued or resumed business in Michigan?  Yes  No  
If Yes, complete below if different from question 1. \_\_\_\_\_

\_\_\_\_\_  
LEGAL NAME OF BUSINESS

\_\_\_\_\_  
ADDRESS

\_\_\_\_\_  
NATURE OF BUSINESS

\_\_\_\_\_  
DATE(S) RESUMED BUSINESS

**Complete question 10 only if it applies to you.**

10. Who acquired the Michigan assets, Michigan organization, Michigan trade, or Michigan business disposed of? ("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.)

a. \_\_\_\_\_  
NAME(S) ADDRESS(ES) TELEPHONE

b. FEIN \_\_\_\_\_ c. UIA ACCOUNT NO. \_\_\_\_\_

d. What percent of the total assets of all your Michigan businesses was acquired by ( )%  
the above?  
(Attach a list of any of your Michigan business assets, which were not acquired by the above.)

e. What was the reasonable value of the Michigan organization, Michigan trade,  
Michigan business or Michigan assets acquired? If leasing, list the monthly  
lease payment amount. \$

f. Did the above acquire any part of your Michigan organization (employees)?  All  Part ( )%  None

g. Were any of your employees transferred or reemployed by the above?  Yes  No

h. Did the above acquire any part of your Michigan trade (customers/accounts)?  All  Part ( )%  None

i. Did the above acquire any part of your Michigan business (products/services)?  All  Part ( )%  None

j. Is the above conducting any portion of the Michigan business(es) acquired from you?  All  Part ( )%  None

k. Is the above substantially owned or controlled, in whole or in major part, either directly or indirectly by legally enforceable means or otherwise, by the same interest or interests which owned or controlled your Michigan business at the time of transfer?  All  Part ( )%  None

l. Did the above hold any security interest on any of the Michigan assets acquired from you?  Yes  No

If Yes, indicate balance owed: \$ \_\_\_\_\_

**Upon discontinuance, disposition or transfer of all of your Michigan payroll and/or assets, taxes become immediately due and payable, and your final Quarterly Tax Report must be filed within 15 days.**

TERMINATION OF COVERAGE WHERE TOTAL TRANSFER OF MICHIGAN BUSINESS IS INVOLVED. If you disposed of your Michigan business and the Agency finds that a total transfer of your experience account is required, your coverage will be terminated as of the transfer date. HOWEVER, should you have persons in your employ subsequent to the date on which your Michigan payroll and/or assets were transferred, you are required to notify this Agency immediately because you may be liable for taxes on your payroll regardless of the number of individuals in your employ.

DISCONTINUANCE OR PARTIAL TRANSFER OF MICHIGAN BUSINESS DOES NOT TERMINATE YOUR COVERAGE. Even though you may have disposed of a part, or all of your Michigan business in separate transactions, or discontinued all Michigan operations, you are required to continue to report and pay taxes on any wages paid to Michigan workers whom you may employ until such time as your coverage is legally terminated.

As prescribed in Rule 115, all documents, agreement or records describing the transactions indicated in Items 6 and 10 above, should be kept available for examination by this Agency for six years.

### 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 concerning the discontinuance of a business or the transfer of payroll or assets of a business, I may be subject to penalties of up to 4 times the amount of resulting unpaid unemployment taxes and imprisonment for up to 5 years.**

Date: \_\_\_\_\_

Name: \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Phone Number w/Area Code of Person Signing This Report)

\_\_\_\_\_  
(Title)

**Return this form to the address on the front or fax to 313/456-2130**