



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

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 the Agency. Penalties may be imposed under Section 54(a) or 54(b) of the *MES Act* for an intentional failure to comply with State law.

**Employee Leasing companies must complete a separate Form UIA 1772 for each client entity terminating its contract.**

### PART 1: EMPLOYER INFORMATION

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

a) Name: \_\_\_\_\_ UIA Employer Account Number (EAN): \_\_\_\_\_  
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. 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

d. Name: \_\_\_\_\_ SSN: \_\_\_\_\_ Birth Date: \_\_\_\_\_  
Address: \_\_\_\_\_  
Title: \_\_\_\_\_ Telephone: \_\_\_\_\_ Record Holder:  Yes  No

e. Name: \_\_\_\_\_ SSN: \_\_\_\_\_ Birth Date: \_\_\_\_\_  
Address: \_\_\_\_\_  
Title: \_\_\_\_\_ Telephone: \_\_\_\_\_ Record Holder:  Yes  No

(Rev. 8-12)

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

- Sale                                       Reorganization                                       New Partnership
- Lease     Bankruptcy     Incorporation
- Foreclosure                                       Dissolution/  
Discontinuance                                       No Employees
- Merger     Death     Employee Leasing Company or  
Professional Employer Organization  
(PEO) (attach copy of agreement)

Client Entity terminated its contract with an employee leasing company or PEO.

Other (explain): \_\_\_\_\_

**5. Provide the following information:**

a. Date of discontinuance of payroll in whole or part: \_\_\_\_\_

b. Date of last payroll : \_\_\_\_\_

**6. Provide the following information:**

a. Number of business locations in Michigan: \_\_\_\_\_

b. Number of business locations in Michigan that have been 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 you answered yes, please 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

**7. Employer Leasing Company (ELC) or Professional Employer Organization (PEO) must provide applicable information.**

a. Was the client entity's business discontinued?       Yes       No  
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: \_\_\_\_\_

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

**PART II:** 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 UIA Account Number or FEIN, if known.
New Corporate Name or DBA	Area Code & Telephone Number
Current Street Address (not a P.O. Box)	
City, State, ZIP Code	

**PART III: ACQUISITION INFORMATION:** Please 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 category below.

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

<input type="checkbox"/> All	<input type="checkbox"/> Part	What Percent? % <input style="width: 50px;" type="text"/>	Date Acquired <input style="width: 80px;" type="text"/>	<input type="checkbox"/> None
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2. Did the above acquire all, part, or none of the **organization** (employees/payroll/personnel) of any former business?
 

<input type="checkbox"/> All	<input type="checkbox"/> Part	What Percent? % <input style="width: 50px;" type="text"/>	Date Acquired <input style="width: 80px;" type="text"/>	<input type="checkbox"/> None
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  - 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?
 

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

<input type="checkbox"/> All	<input type="checkbox"/> Part	What Percent? % <input style="width: 50px;" type="text"/>	Date Acquired <input style="width: 80px;" type="text"/>	<input type="checkbox"/> None
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4. Did the above acquire all, part, or none of the former owner's Michigan **business** (products/services) of any former business?
 

<input type="checkbox"/> All	<input type="checkbox"/> Part	What Percent? % <input style="width: 50px;" type="text"/>	Date Acquired <input style="width: 80px;" type="text"/>	<input type="checkbox"/> None
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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.
 

<input type="checkbox"/> Yes	<input type="checkbox"/> No	Month <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	Day <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	Year <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>
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6. Is the above conducting/operating the Michigan business acquired from you?
 

<input type="checkbox"/> Yes	<input type="checkbox"/> No
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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?
 

<input type="checkbox"/> Yes	<input type="checkbox"/> No
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8. Did the above hold any secured interest in any of the Michigan assets acquired from you?
 

<input type="checkbox"/> Yes	<input type="checkbox"/> No	If yes, enter balance owed <input style="width: 100px;" type="text"/>
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9. Please enter the reasonable value of the Michigan organization, trade, business or assets sold or transferred?
 

<input style="width: 200px; height: 20px;" type="text"/>
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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 WHEN COMPLETE 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 RuleR 421.115 of the *Michigan Administrative Code*, all documents, agreement or records describing the transactions indicated in Part 1 Item 4, Part II, and Part III 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 four times the amount of resulting unpaid unemployment taxes and imprisonment for up to five years.

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

Name: \_\_\_\_\_

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

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

#### Directions for Submitting Form:

You may submit this Form through your MiWAM account at [www.michigan.gov/uia](http://www.michigan.gov/uia) or you may send a completed UIA Form 1772 via fax to: (313) 456-2130 or email to: [EmployerLiability@michigan.gov](mailto:EmployerLiability@michigan.gov). If you are mailing this Form, please send it to the following:

#### UNEMPLOYMENT INSURANCE AGENCY

Tax Office  
P.O. Box 8068  
Royal Oak, Michigan 48068-8068

QUESTIONS: If you have any questions, please contact the Office of Employer Ombudsman (OEO) at 1-855-4UIAOEO (855-484-2636), 313-456-2300, or by e-mail at [OEO@michigan.gov](mailto:OEO@michigan.gov)