

Notice of Change or Discontinuance

Use this form only if you discontinued or made changes to your business. Complete all sections that apply. Changes provided on this form may also be completed electronically at mto.treasury.michigan.gov. If using this form, sign and mail to: Michigan Department of Treasury, Registration Section, PO Box 30778, Lansing MI 48909.

PART 1: BUSINESS INFORMATION

Business Name (required)	Account Number (FEIN or TR No.) required	Business Phone Number
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PART 2: BUSINESS NAME/ADDRESS CHANGES

Check all boxes that apply below. If reporting a discontinued business, check "Change Legal Address" below, complete the "New Legal Address" field, and complete Part 3 as applicable.

<input type="checkbox"/> Change Business Name	New Business Name
<input type="checkbox"/> Change Legal Address	New Legal Address (If a discontinued business, enter contact address for all business-related correspondence)
<input type="checkbox"/> Change Mailing Address	New Mailing Address

PART 3: BUSINESS SALE OR CLOSURE

Effective Date of Discontinuance	REMINDER: If discontinuing a business, the business owner is obligated to timely file all final returns for the year. If discontinuing a business on behalf of a deceased taxpayer, a copy of the death certificate is required with this form.
<input type="checkbox"/> Close Entire Business	With the exception of IFTA, Motor Fuel, and Tobacco Tax, checking this box registers a discontinuance of all Michigan taxes related to this business. Complete the "Effective Date of Discontinuance" field at left. Do not complete Part 4.
<input type="checkbox"/> Sell Part of Business	Effective Date of Partial Business Sale (mm/dd/yyyy)
<input type="checkbox"/> Sell Entire Business	Effective Date of Entire Business Sale (mm/dd/yyyy)

Buyer Name	Buyer FEIN (if known)
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Buyer Address (if known)

PART 4: ADDING OR DELETING A TAX TYPE

Effective Date of Change (mm/dd/yyyy)	Complete this section if the business is to remain open and only specific taxes need to be added or deleted from the business registration.
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ADD DEL <input type="checkbox"/> <input type="checkbox"/> Sales Tax	ADD DEL <input type="checkbox"/> <input type="checkbox"/> Corporate Income Tax	ADD DEL <input type="checkbox"/> <input type="checkbox"/> Michigan Business Tax	ADD DEL <input type="checkbox"/> <input type="checkbox"/> Use Tax
<input checked="" type="checkbox"/> <input type="checkbox"/> Payroll/Pension Withholding Tax — To add this tax, complete an "Application for Registration" (Form 518).			

To add/delete Tobacco Products Tax licenses, call 517-636-4630. To add/delete IFTA licenses, call 517-636-4580. To add/delete Motor Fuel Tax licenses, call 517-636-4600.

PART 5: OTHER BUSINESS CHANGES OR INFORMATION — Check all that apply.

<input type="checkbox"/> Change status to a seasonal business. Enter month numerically (for example, 08 for August).	Seasonal Open Date	Seasonal Close Date
<input type="checkbox"/> Add or update NAICS code. Go online to https://www.census.gov/eos/www/naics/ for codes.	NAICS Code	
<input type="checkbox"/> Change the number of business locations in Michigan. Enter updated number at right.	Number of Business Locations	
<input type="checkbox"/> Change or correct Federal Employer Identification Number. Enter correct FEIN at right. NOTE: IRS written verification is required to change account numbers; include verification with this document.	Correct FEIN	

PART 6: CERTIFICATION — ALL FIELDS BELOW MUST BE COMPLETED

I declare under penalty of perjury that the information on this form and attachments is true and complete to the best of my knowledge. I understand that by signing this form, I am certifying that I am authorized to make these changes on behalf of the business.

Taxpayer Name (required)	Taxpayer Title (required)
Taxpayer Signature (required)	Date (mm/dd/yyyy)

- Attach to this form additional information and any relevant documentation explaining other changes (e.g. mergers and name changes) to your business. If this business was changed to a different ownership (LLC, Limited Partnership, Sole Proprietor, Corporation, or Partnership) you must complete a new *Registration for Michigan Taxes* (Form 518), available at www.michigan.gov/taxes.
- To add or remove Owners, Officers, Partners or Representatives for the business, go to mto.treasury.michigan.gov.