



CHANGE NOTIFICATION

Employer Tax ID Number

DATE: _____

CLIENT NO: _____

To: **PAYROLL TAX PEOPLE, LLC:**

We have been issued a new Federal Employer ID number for the following reason: _____

Our new legal name as registered with the IRS is: _____

Please begin using our new Federal ID and State ID numbers, effective: _____

Our new Federal ID number is: _____

Our new State ID number is: _____ (if applied for enclose a copy of each application or registration)

Payroll Tax People, LLC should proceed with the handling of our account(s) as indicated below:

- Please use the IRS successor rule and apply the previously accumulated FICA and FUI wage limits to our new Federal ID number. Apply the previously accumulated SDI & SUI wage limits to the above State ID number.
- DO NOT** use the IRS successor rule when setting up our new Federal ID number. FICA & FUI limits should start over at zero.
- DO NOT** use the previously accumulated SDI & SUI limits to the above State ID number. SDI & SUI limits should start over at zero.

Returns:

- I need to Close my old Federal ID number(s). (\$ 40.00 per ID Number) _____
- I need to Close my old California ID number(s). (\$ 40.00 per ID Number) _____
 - PTP is able to close California ID Numbers entirely with the Employment Development Department.
 - For all other state/local agencies, PTP will provide the required information for you to use and/or complete. You will need to use that information to close your non-California ID Numbers directly with the agency(ies).
- Please file Quarterly/Annual returns as "Regular". I will be responsible for closing accounts with the tax agencies as needed.
- I will be responsible for filing all Quarterly/Annual returns and release Payroll Tax People, LLC from further responsibilities.

I understand that:

1. This document must be completed and returned to the Tax Department along with other required forms ten (10) days prior to running the first payroll under the new Federal ID number.
2. This change will require setting up a new client tax file. There will be a \$100.00 tax set up fee.
3. If this change is retroactive there will be a one-hour minimum special account handling fee as shown on Schedule 1 (Tax Pay and File Management Fees) of the Client Tax Service Agreement for processing.
4. If this change is retroactive, there is an \$105.00 per hour (1-hour minimum) fee to transfer Federal and/or State deposits already paid from the old to the new account number. Any necessary amended returns are \$150.00 each.
5. A fee of \$40.00 per Agency Form will be charged to Close my ID number(s).
6. Employees will receive two (2) W- forms: one for wages earned under the old Federal ID number; and one for wages earned under the new Federal ID number. W-2 processing fees apply to each set of W-2s processed.
7. Payroll Tax People, LLC will bill fees associated with closing our old account numbers to our new payroll account.
8. Payroll Tax People, LLC will not be responsible for any penalty and/or interest assessed by the IRS or State agencies or correspondence with the IRS or State agencies as a result of our ID number change nor as a result of using the successor rule.

Signature

Date