

Note: All Withholding and UI Tax Accounts can be closed on the actual final return. The information on closing the accounts below maybe helpful if closing the account w

State	Onestop Shop or Combined form for Withholding and UI Tax Account Registrations	Online/Form - Withholding Account Registration	Withholding Account Registration	Closing Withholding Account	Online/Form - UI Account Registration	Unemployment Tax Account Registration	Closing Unemployment Tax Account
Alabama	NO	Both	Form - Combined Registration/Application or <a href="https://revenue.alabama.gov/OnlineRegistration">https://revenue.alabama.gov/OnlineRegistration</a>	Call: 334-242-1300	Form	Form - SR-2	Form - UC Report of Employer Account Changes
Alaska	N/A	No Income Tax	No Income Tax	No Income Tax		Form - TREG - Alaska Employer Registration Form or <a href="http://www.labor.alaska.gov/estax">www.labor.alaska.gov/estax</a>	Call: 907-465-2700 or write the Central office at Department of Labor & Workforce Development, P.O. Box 11149, Juneau, AK 99811. <b>**Accounts with 8 consecutive reports with zero wages are administratively closed.**</b>
Arizona	YES	Form	Form - JT-1 (Joint Tax Application)	Form - Business Account Update Form or Online at <a href="http://www.azdor.gov">www.azdor.gov</a>	Form	Form - JT-1 (Joint Tax Application)	consecutive calender quarters with no wages are suspended automatically. Or Contact the Employer Registration Unit at <a href="https://des.az.gov/">https://des.az.gov/</a>
Arkansas	NO	Both	Online through <a href="#">Arkansas TAP</a> or Form - Combined Business Tax Registration	Online through <a href="#">Arkansas TAP</a>	Online	Online at <a href="#">Tax21 website</a>	Form - DWS-ARK-236 - Report to Terminate Account
California	YES	Online	Online through <a href="#">e-Services</a> . Both Withholding and UI Tax Accounts are under one Payroll Tax Account Number through EDD. Employers have 15 days to register once subjected to payroll state tax.	<a href="#">Online through e-Services</a>	Online	Online through <a href="#">e-Services</a> . Both Withholding and UI Tax Accounts are under one Payroll Tax Account Number through EDD. Employers have 15 days to register once subjected to payroll state tax.	<a href="#">Online through e-Services</a>
Colorado	YES	Both	Online at <a href="#">MyBizColorado</a> or Form - <i>CR0100 for Withholding only</i>	Form - DR 1102 - Account Changes or Closure	Both	Form - Business Registration Form or Online at <a href="#">MyBizColorado</a>	Form - Employer Change Request, UITL-2
Connecticut	NO	Form	Form - REG-1, Business Taxes Registration Application	Form - <b>CT - 941</b> or write notification to: Department of Revenue Services Registration Unit PO Box 2937 Hartford, CT 06104-2397	Both	Form UC-1A - Employer Status Report For Unemployment Compensation or Online at <a href="#">Agency Site</a>	Register for an online user account at <a href="#">Agency Site</a>
Delaware	YES	Online	<a href="#">OneStop Shop</a> for both Withholding and UI Tax Accounts	Form - First file final year-end Withholding Tax Reconciliation form. Second, complete the <b>Request for Change form</b> to close account.	Both	Form UC-1 or <a href="#">OneStop Shop</a> for both Withholding and UI Tax Accounts	Call the Unemployment Insurance Employer Contributions Unit at 302-761-8484

District of Columbia	YES	Online	Combined registration online for both Withholding and UI Tax Accounts <a href="#">Form FR-500 Combined Business Tax Registration</a> . <b>**Must also apply for Business License**</b>	Online through <a href="#">MyTax.DC.gov</a>	Online	Combined registration online for both Withholding and UI Tax Accounts <a href="#">Form FR-500 Combined Business Tax Registration</a> . <b>**Must also apply for Business License**</b>	Email: Status Unit at <a href="mailto:UITax.Info@dc.gov">UITax.Info@dc.gov</a> or Fax: A letter to 202-698-5706
Florida	N/A	No Income Tax	No Income Tax	No Income Tax	Both	Form - DR-1 Florida Business Tax Application or Online at <a href="#">Agency Site</a>	Filing out the Agency's Form <a href="#">Online</a>
Georgia	NO	Online	Online at the <a href="#">Agency Website</a>	Through the online GTC account. Form - G5(B). Or submit letter to the <b>Taxpayer Services Division:</b> Taxpayer Services Division P. O. Box 105499 Atlanta, GA 30359	Online	Online through the <a href="#">Agency Website</a>	Close online through <a href="#">Employer Portal</a>
Hawaii	NO	Online	Online at the <a href="#">Agency Website</a>	Form - GEW-TA-RV-1 - Notification of Cancellation of Tax Licenses and Tax Permits or File online through the <a href="#">Agency Website</a>	Online	Online through the <a href="#">Agency Website</a>	Call: Oahu 808-586-8982 Hawaii Island 808-974-4095 Maui 808-274-3025 Kauai 808-274-3025
Idaho	YES	Online	Online at the <a href="#">Agency Website</a>	<a href="http://www.tax.idaho.gov/ss">www.tax.idaho.gov/ss</a> or Send written notice via: <b>Email:</b> processing@tax.idaho.gov	Online	Online at the <a href="#">Agency Website</a>	Close Online through the <a href="#">Employer Portal</a>
Illinois	YES	Online	Online through <a href="#">MyTax Illinois</a> (**Form is available REG-1**)	Online through <a href="#">MyTaxIllinois</a> or call the agency at 217-785-3707	Online	Online through <a href="#">MyTax Illinois</a> (**Form - UI-1 Form/Form - UI-1 DOM - Domestic Employment* is available)	Form - UI-50 - Notice of Change or Online through <a href="#">MyTaxIllinois</a>
Indiana	YES	Online	Online through <a href="#">INBiz</a>	Form – BC100 – Indiana Business Closure Request Form.	Both	Online through <a href="#">INBiz</a> . Or use <a href="#">UPLINK Employer Self Service (ESS)</a> for the <i>Unemployment account only.</i>	Form - SF46800 SUTA Account Termination or Transfer Request or Call DWD (Department of Workforce Development) at 800-891-6499
Iowa	NO	Both	Form – Iowa Business Tax Permit Registration, 78-005 or Online through the <a href="#">Agency Website</a>	Form – Iowa Business Tax Change Form or Online through the <a href="#">Agency Website</a>	Online	Online through <a href="#">myIowaUI</a>	Online through <a href="#">myIowaUI</a>
Kansas	NO	Online	Online through the <a href="#">Agency Website</a>	Form – <a href="#">Notice of Tax Account Closure Form</a>	Online	Online through the <a href="#">Agency Website</a>	Form - Employer's Account Record Change (K-CNS 103)
Kentucky	NO (KY One Stop Business Portal does not include for UI Tax)	Online	Online through <a href="#">Kentucky One Stop Business Portal</a>	Form – <a href="#">Update or Cancellation of Kentucky Tax Account(S)</a>	Online	Online through <a href="#">Agency Website</a>	Online through the <a href="#">Agency Website</a>
Louisiana	YES	Online	Onestop Shop through <a href="#">Louisiana geauxBiz</a>	Form – <a href="#">R-3406 – Request to Close Business Tax Accounts Form</a>	Online	Onestop Shop through <a href="#">Louisiana geauxBiz</a>	Call: 1-866-783-5567

Maine	NO	Online	Online through the <a href="#">Agency Website</a> .	Send letter to: Maine Revenue Services P.O. Box 1060 Augusta, ME 04332 (Include your name, business name, business address, business tax account registration number, and business end date)	Online	Online through the <a href="#">RE EMPLOY ME</a>	Mail: Maine Department of Labor 54 State House Station Augusta, ME 04333-0054
Maryland	YES	Online	Onestop Shop to register Withholding and UI Tax account at <a href="#">Agency Website</a>	800-638-2937 Provide: Name, telephone number, Federal Employer Identification Number (FEIN), Central	Online	Onestop Shop to register Withholding and UI Tax account at <a href="#">Agency Website</a>	Email: dluicdemployerstatusunit-dllr@maryland.gov or Mail: Employer Status Unit, 1100 N. Eutaw Street, Room 300, Baltimore, Maryland
Massachusetts	NO	Online	Online through <a href="#">MassTaxConnect</a>	Online through <a href="#">MassTaxConnect</a>	Online	Online through <a href="#">Agency Website</a>	Online through <a href="#">Agency Website</a>
Michigan	NO	Online	Online through <a href="#">Michigan Treasury Online (MTO)</a>	Form – <a href="#">163 Notice of Change or Discontinuance Form</a>	Online	Online through <a href="#">e-Register</a>	Form – <a href="#">Discontinuance or Transfer of Payroll or Assets in Whole or Part Form</a>
Minnesota	NO	Online	Online through <a href="#">e-Services</a>	Online through <a href="#">e-Services</a> or email: business.registration@state.mn.us or call 651-282-5225 or 1-800-657-3605	Online	Online through the <a href="#">Agency Website</a>	Online through the <a href="#">Employer Portal</a>
Mississippi	NO	Online	Online through <a href="#">TAP</a>	Online through <a href="#">TAP</a>	Online	Online through the <a href="#">MDES Online System</a> .	Online through the <a href="#">MDES Online System</a> .
Missouri	YES	Online	Online through <a href="#">MyTaxMissouri</a>	via: Email: withholding@dor.mo.gov Fax: 573-522-6816 Mail: Missouri Department of Revenue P.O. Box 3375 Jefferson	Both	Online through <a href="#">MyTaxMissouri</a> or use <a href="#">Unemployment Tax Registration form for unemployment account only</a> .	Request Form or Online through Uinteract. **For Employers with no employees but foresee reporting future wages.** Form - Termination of
Montana	NO	Both	Online through TransAction Portal TAP) or Form - Montana Department of Revenue Business Registration (Form GenReg)	Email: <a href="mailto:MTDORWithholding@mt.gov">MTDORWithholding@mt.gov</a> . Provide date of last payroll, contact info, updated mailing address, and reason for closure.	Both	Online through <a href="https://uieservices.mt.gov">https://uieservices.mt.gov</a> or Form - UI-F Form	Online through <a href="https://uieservices.mt.gov">https://uieservices.mt.gov</a>
Nebraska	NO	Both	Online through the Agency Website or Form – Nebraska Tax Application, Form 20	Form – <a href="#">Nebraska Change Request, Form 22</a>	Online	Online through <a href="#">Agency Website</a>	Form – <a href="#">UI Form 37NC – Employer’s Notice of Change Form</a>
Nevada	N/A	No Income Tax	No Income Tax	No Income Tax	Both	Online through the <a href="#">Agency Website</a> or Form - Nevada Business Registration form (APP-01.00)	Accounts with no wages for 8 consecutive calendar quarters, the account will be terminated. Form – <a href="#">Employer’s Report of Changes</a>

New Hampshire	N/A	No Income Tax	No Income Tax	No Income Tax	Online	Online through the <a href="#">Agency Website</a>	Form – <a href="#">Employer Change Notice Form</a>
New Jersey	YES	Both	Online through the <a href="#">Agency Business Portal</a> . <i>Form NJ REG is also available to register for Withholding only.</i>	Online through the <a href="#">Agency's Change Tax/Employer Registration Records</a> or <i>Form REG-C-L</i>	Online	Online through the <a href="#">Agency Business Portal</a> .	Form – <a href="#">Employer Change Notice Form</a>
New Mexico	NO	Both	Online through the <a href="#">Agency's TAP System</a> or Form – ACD-31015, Application for Business Tax Identification Number	Form – <a href="#">ACD-31075 Business Tax Registration Update</a>	Online	Online through the <a href="#">Agency's Website</a> .	Online through the <a href="#">Agency's Self Service Account</a>
New York	YES	Both	Onestop Shop to register Withholding and UI Tax account at the <a href="#">Agency's Online portal</a> or Form NYS 100 for UI and Withholding Registration	Employers can indicate this on the final Form NYS-45, Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return or Contact the New York State Department of Labor: <b>Mail:</b> NYS Department of Labor W A Harriman Campus Building 12, Room 356 Liability and Determination Section Albany , NY 12240-0322 <b>Call:</b> 1-888-899-8810 <b>Email:</b> <a href="#">Online</a>	Both	Onestop Shop to register Withholding and UI Tax account at the <a href="#">Agency's Online portal</a> or Form NYS 100 for UI and Withholding Registration	Form – <a href="#">IA-15 – Change of Business Information for the Unemployment Insurance Program</a>
North Carolina	NO	Online	Online through the <a href="#">Agency's Website</a>	Send letter to: N.C. Department of Revenue P.O. Box 2500 Raleigh, N.C. 27640	Online	Online through the <a href="#">Agency Employer Services</a>	Online through the <a href="#">Agency Employer Services</a>
North Dakota	NO	Online	Online through <a href="#">TAP</a>	Online through <a href="#">TAP</a> . <i>Must be registered with the Secretary of State prior to registering for a Withholding account.</i>	Form	Form – <a href="#">SFN41216 – Report to Determine Liability</a>	Form – <a href="#">SFN51704 – Business Termination/Inactivation Notice</a>
Ohio	NO	Both	Online through the <a href="#">Ohio Business Gateway (OBG)</a> or Form – IT 1, Combined Application for Registration as an Ohio Employer Withholding Tax/School District Withholding Tax Agent	Form – <a href="#">BA UF, Business Account Update Form</a>	Both	Online through the <a href="#">Employer Resource Information Center (ERIC)</a> or Form - Report to Determine Liability (JFS-20100)	Online through the <a href="#">Employer Resource Information Center (ERIC)</a> or Form - Disposition of Business (JFS-20110)
Oklahoma	NO	Online	Online through <a href="#">OKTAP</a>	Online through <a href="#">OKTAP</a>	Both	Online through the <a href="#">Agency's EZ Tax Express</a> or Form - OES-1, Application for Oklahoma Unemployment Insurance Tax Account Number	Online through the <a href="#">Agency's EZ Tax Express</a> or Form - OES-24, Termination of Business in Whole or Part

Oregon	YES	Online	Combined registration for Withholding and UI Tax account online through the <a href="#">State of Oregon Central Business Registry</a> . <b>**Once registered you will receive a Business Identification Number (BIN)**</b>	Form – <a href="#">Oregon Combined Payroll Tax Business Change in Status Form</a>	Online	Combined registration for Withholding and UI Tax account online through the <a href="#">State of Oregon Central Business Registry</a> . <b>**Once registered you will receive a Business Identification Number (BIN)**</b>	Form – <a href="#">Oregon Combined Payroll Tax Business Change in Status Form</a>
Pennsylvania	YES	Online	Online through the <a href="#">PA Online Business Entity Registration (PA-100)</a>	Online through <a href="#">e-TIDES</a> or Form – REV-1706 – Business Tax Account Cancellation Form	Online	Online through the <a href="#">PA Online Business Entity Registration (PA-100)</a>	Accounts with no wages for 4 consecutive quarters, will automatically be removed from the active employer files. To close the business, log into the <a href="#">Employer Profile portal</a> in UCMS to close for US purposes.
Rhode Island	YES	Online	Onestop Shop to register Withholding and UI Tax account through the <a href="#">RI Division of Taxation Combined Online Registration Service</a>	If not indicated on the final return then Call: RI Division of Taxation Registration Section at 401-574-8829	Online	Onestop Shop to register Withholding and UI Tax account through the <a href="#">RI Division of Taxation Combined Online Registration Service</a>	Form - <a href="#">TX-13 – Employer Termination of Registration Report</a>
South Carolina	NO	Online	Online through <a href="#">MyDorway</a>	Online through <a href="#">MyDorway</a> or Form – C278 – Account Closing Form	Form	Online through the <a href="#">State Unemployment Insurance Tax System (SUITS)</a> or Form – UCE-151 – Employer Status Report Registration Form	Online through the <a href="#">Agency Website</a> or Form – UCE-101 – Employer Report of Change to Account
South Dakota	N/A	No Income Tax	No Income Tax	No Income Tax	Both	Online through the <a href="#">Agency's Website</a> or Form – Employer's Registration Application (Form 1)	Form – <a href="#">Domestic Employer Application to Withdraw from Annual Wage and Contribution Reporting (Form WDE)</a>
Tennessee	N/A	No Income Tax	No Income Tax	No Income Tax	Form	Form – <a href="#">Report to Determine Status, Application for Employer Number (LB-0441)</a> . <b>**For Professional Employer Organizations (PEO), Application for Client Number (LB-0910) is also required.**</b>	Form – <a href="#">Employer's Report of Change</a>
Texas	N/A	No Income Tax	No Income Tax	No Income Tax	Online	Online through <a href="#">TWC Agency's Online Business Registration</a> . <b>**Form – Business Registration Information Form is available for UI tax account</b>	Online through <a href="#">TWC</a>
Utah	YES	Online	Online through the <a href="#">Agency's Online Business Registration</a>	<a href="#">Online through TAP</a> or Form - TC-69C, Notice of Change for a Tax Account	Both	Online through the <a href="#">Agency Website</a>	Online through the <a href="#">Agency Website</a>
Vermont	YES	Both	Onestop Shop to register with the Secretary of State, Withholding and UI Tax account: <a href="#">Online Business Service Center</a> or If only needing a Withholding Account, register online through myVTax or Form – BR-400, Application for Business Tax Account and Instructions. (for UI Tax Account only).	Online through <a href="#">myVTax</a> or Form – B-2-Notice of Change	Both	Onestop Shop to register with the Secretary of State, Withholding and UI Tax account: <a href="#">Online Business Service Center</a> or If only needing a UI Tax account, online through the Agency's Employer Registration Application or Form – C-1-Business Registration (for UI Tax account only).	Form – <a href="#">C-36-Notice of Change</a>

Virginia	YES	Both	Onestop Shop to register Withholding and UI Tax account at <a href="#">iFile/iReg</a> or Form – R-1 and Instructions <i>(for UI Tax Account only)</i>	Online through <a href="#">iFile/iReg</a> or Form – R-3-Registration Information Change Request	Both	Onestop Shop to register Withholding and UI Tax account at <a href="#">iFile/iReg</a> or Form – VEC-FC-27 <i>(for UI Tax Account only)</i>	Online through <a href="#">iFile/iReg</a> or Form – VEC-FC-20C
Washington	N/A	No Income Tax	No Income Tax	No Income Tax	Online	Must register with the <a href="#">Business Licensing Service</a> to obtain a Unified Business Identifier (UBI) Number. Business Licensing then notifies UI division. The UI Division will register your business.	Form – <a href="#">520BC-1-Business Change Form</a>
West Virginia	YES	Both	Onestop Shop to register Withholding and UI Tax account at <a href="#">WV One Stop Business Portal</a> or Form – On the WV One Stop Business Portal	Form – <a href="#">BUS-FIN – Declaration of Final Business Activity</a>	Both	Onestop Shop to register Withholding and UI Tax account at <a href="#">WV One Stop Business Portal</a> or Form – On the WV One Stop Business Portal	Form - Application for Termination of Coverage, Form WVUC-A-47-A
Wisconsin	YES	Both	Onestop Shop to register Withholding and UI Tax account at <a href="#">WI One Stop Business Portal</a> or Form – BTR-101-Application for Wisconsin Business Tax Registration <i>(for Withholding Account Only)</i>	Online through <a href="#">myTax Account</a> or Email: DORWithholdingTax@Wisconsin.gov or Call: 608-266-2776	Online	Onestop Shop to register Withholding and UI Tax account at <a href="#">WI One Stop Business Portal</a>	Online through the <a href="#">Agency Website</a> . Or Email: taxnet@dwd.wisconsin.gov or Form – UCT-6491
Wyoming	N/A	No Income Tax	No Income Tax	No Income Tax	Online	Online through the <a href="#">Agency's Website</a>	Form – <a href="#">Wyoming Employer's Notice of Change</a>

is not indicated on the final return.