



## Important Information Regarding Account Changes For Unemployment Tax

**Changes to Legal Entity:** If you have a change in legal entity, you must submit an *Application to Collect and/or Report Tax in Florida* (Form DR-1), within 90 days of the date the change occurs. A change in legal entity means a change from one form of business organization to another, such as a change from a sole proprietorship to a corporation or from a partnership to a limited liability company. It is important to notify the Department as soon as possible, and not wait until the first unemployment tax report is due for the new entity. If we do not receive proper notification within 90 days of the change, any request for a tax rate transfer from the previous legal entity to the new entity will be denied.

If a change of legal entity occurs, submit Form DR-1, using one of the following methods:

- Complete an electronic Form DR-1 through our Internet site at:  
**[www.myflorida.com/dor/eservices/apps/register](http://www.myflorida.com/dor/eservices/apps/register)**
- Print and complete a paper Form DR-1 from our Internet site at:  
**[www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms)**
- Visit one of our local service centers listed at:  
**[www.myflorida.com/dor/taxes/servicecenters.html](http://www.myflorida.com/dor/taxes/servicecenters.html)**

**Changes of Address:** To change your address, submit an *Employer Account Change Form* (Form UCS-3). We will continue using your old address for anything we mail to you, until we receive your completed Form UCS-3.

**Note:** A change of address written on your return **will not** prompt an address change in our data base.

Go to our Internet site at **[www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms)** to download and print Form UCS-3. You must complete, sign, date and mail or fax your Form UCS-3 to the address or fax number shown on the form.

### FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at **[www.myflorida.com/dor](http://www.myflorida.com/dor)** or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-482-8293.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer