

Idaho Department of Labor

Unemployment Insurance Compliance Bureau

Tax Support | Phone: (208) 332-3576

Web: labor.idaho.gov

**PEO LETTER OF TERMINATION FORM**

This form is for Idaho clients leaving a PEO, clients who no longer have employees in Idaho, clients who ceased operations company-wide, and clients who sold their business.

All clients are required to complete an [Idaho Business Registration](#) upon exiting a PEO. Failure to complete an Idaho Business Registration may result in a \$500 penalty.

This form must be completed, signed, and returned to the Idaho Department of Labor within 14 days of the client leaving the PEO.

If you have access to the client's account in the Employer Portal, your access will be removed.

PEO		Client	
Name:		Name:	
DBA:		DBA:	
Address:		Address:	
City, State, Zip:		City, State, Zip:	
FEIN:	EAN:	FEIN:	EAN:

Client Information

Type of Business:	<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Partnership	<input type="checkbox"/> Corporation	
	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Non-Profit	
If an LLC, how have you chosen to be taxed for income tax purposes?	<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Partnership	<input type="checkbox"/> Corporation	<input type="checkbox"/> S Corporation
Physical Address (in Idaho):				
Business Phone:		Fax:		
Contact Name:		Contact Title:		
Contact Phone:		Contact Email:		

Please choose one of the following:

☐ The relationship between the PEO and the client listed above terminated effective _____¹.

☐ The client listed above no longer has employees in Idaho (and has no plans to hire employees in Idaho) effective _____¹.

If a client no longer has employees in Idaho, the client either (a) must be transferred out of the PEO's unemployment insurance tax account that is reporting for them, or (b) must have their own unemployment insurance tax account closed (if the PEO was reporting for the client under the client's account). This is specifically for clients who have no plans of hiring employees in Idaho or who have had no Idaho payroll for the last four quarters.

¹The termination date must be the last payroll date with the PEO in Idaho.

PEO's FEIN: _____
Client's FEIN: _____

Do any of the following apply to the client?

- ☐ Ceased operations company-wide effective _____
- ☐ Sold their business effective _____
Successor Business Name: _____
Successors FEIN: _____
Successor Contact Name: _____
Successors Contact Phone: _____
- ☐ Successor is joining the same PEO or is already in the PEO.
Start Date of Co-Employer Relationship Between PEO and Successor: _____
- ☐ None of the above.

Please provide the wages reported for the client for the most recent five completed quarters:

Year					
Quarter					
Total Wages					
Taxable Wages					

This is **required** for clients who were reported under the PEO's unemployment insurance tax account. The portion of the experience rate associated with the client will be transferred to the client's new unemployment insurance account.

The Idaho Department of Labor must have the five most recent quarters of payroll run by the PEO. *For example, if the termination date was 12/31/2018, you must provide the five quarters prior to that.*

You may return the form via Employer Portal secure messaging, fax to 208-334-6301, or mail to Idaho Department of Labor, ATTN Tax Support, 317 W. Main St., Boise, Idaho 83735-0760.

PEO's Signature

Client's Signature

Date

Date