**Section 2725.30** **An Employer's "Last Known Address"**

a) Notwithstanding any provision to the contrary, and except as provided in subsection (b) and Section 2725.40, an employing unit's "last known address" or "last known place of business or residence", as those terms are used in the Act, is the last address provided to the Department by the employing unit.

EXAMPLE: On September 1, 2016, the Director mails an annual contribution rate notice to Employer A at the last address provided to the Department by Employer A. For purposes of Section 1509 of the Act, the annual contribution rate notice mailed on September 1, 2016 is mailed to Employer A's last known address.

b) The Department receives manual and electronic address correction notices from the United States Postal Service (USPS) to update employing unit addresses maintained in Department records when mail is sent to the last address provided by the employing unit but is undeliverable as addressed. Except as provided in this Section, when the Department receives notification from USPS that the employing unit's address is different from the last address provided to the Department by the employing unit, the new address provided by USPS shall be the employing unit's last known address or last known place of business or residence. The last address obtained from USPS is the employing unit's last known address or last known place of business or residence until the employing unit informs the Department of a change of address as provided in subsection (c).

EXAMPLE: When Employer A began business in 2010, it filed a "Report To Determine Liability Under the Illinois Unemployment Insurance Act" (see 56 Ill. Adm. Code 2760.105), listing its address as 1234 S. Main St., Springfield IL. On September 1, 2016, Employer A files a change of address with USPS, listing its new address as 5678 N. State St., Chicago IL. Employer A does not inform the Department of its change of address. On November 1, 2016, the Director mails an annual contribution rate notice to Employer A at 1234 S. Main St., Springfield IL, which is the last address provided to the Department by Employer A. For purposes of Section 1509 of the Act, the annual contribution rate notice mailed on November 1, 2016 is mailed to Employer A's last known address. Since Employer A filed a change of address with USPS, the annual contribution rate notice is forwarded to Employer A's new address by USPS. A few days later the Department receives notice of Employer A's change of address from USPS. The Department will update its records with the new address received by USPS. Subsequent mail sent to Employer A at 5678 N. State St., Chicago IL is mailed to Employer A's last known address.

c) It is the employing unit's responsibility to inform the Department of any address change through MyTax Illinois (mytax.illinois.gov), by mailing a UI-50A Notice of Change to the Department, or by calling, faxing or writing the Department and providing the same information as would be provided on the UI-50A. A change of address request must be signed unless the request is made by telephone. The mailing address and telephone and fax numbers for submitting a change of address can be found on the UI-50A, which is available on the Department's website (ides.illinois.gov). Except as otherwise provided for in Section 2725.40 for Electronic Posting of Notices, a change of address is effective the day on which it is received by the Department. If an employing unit does not file a UI-50A Notice of Change with the Department and instead relies on the Department to update its address based on information received by USPS, the employing unit bears the risk that the Department will not receive correct change of address information from USPS in a timely manner. A new last known address or last known place of business or residence received from USPS is not effective until the Department updates its records with the new address.

EXAMPLE 1: In January 2010, Employer A filed a UI-50A notifying the Department that its mailing address was 1234 S. Main St., Springfield IL. On March 1, 2015, Employer A files a change of address with USPS, listing its new address as 5678 N. State St., Chicago IL. On November 23, 2015, the Director mails Employer A's annual contribution rate notice to Employer A at 1234 S. Main St., Springfield IL, the last address provided to the Department by Employer A. For purposes of Section 1509 of the Act, the annual contribution rate notice mailed on November 23, 2015 is mailed to Employer A's last known address. The USPS forwards the annual contribution rate notice to Employer A at its new address but does not notify the Department of Employer A's change of address information. A little over a year later, on November 25, 2016, after USPS has stopped forwarding Employer A's mail, the Department sends another annual contribution rate notice to Employer A at its 1234 S. Main St., Springfield IL address. For purposes of the Act, the annual contribution rate notice mailed on November 25, 2016 to 1234 S. Main St., Springfield IL is mailed to Employer A's last known address.

EXAMPLE 2: Same facts as Example 1 except, in addition to filing a change of address with USPS, on March 1, 2015, Employer A also files a UI-50A with the Department, listing its new address as 5678 N. State St., Chicago IL. If the Department does not timely update its records before sending the annual contribution rate notice on November 23, 2015, since Employer A properly notified the Department of its change of address, the annual contribution rate notice mailed to Employer A's old address will not be treated as having been mailed to Employer A's last known address for purposes of the Act.

(Source: Added at 43 Ill. Reg. 1537, effective January 15, 2019)