# STATE OF MICHIGAN MICHIGAN BUSINESS TAXES Registration Booklet

For more information regarding Michigan business taxes or Individual Income Tax, visit Treasury's Web site at www.michigan.gov/taxes.

# **Your Responsibilities Concerning Taxes**

#### Federal, State and Local Taxes

Employers must register with the Internal Revenue Service (IRS) and the Michigan Department of Treasury for Social Security tax (federal) and income tax withholding (federal and state). These taxes must be withheld from each employee's wages and paid to the appropriate taxing agency. Some cities also levy a city income tax. Contact the City Treasurer's office for information. Employers must report all newly hired employees. See the Michigan Income Tax Withholding Guide, visit the New Hire Reporting Web site at http://mi-newhire.com or call 1-800-524-9846 for more information.

#### Federal Unemployment Tax (FUTA)

Most employers must pay federal unemployment taxes. Contact the IRS toll-free at 1-800-829-3676 for more information.

#### **State Unemployment Insurance Tax**

Employers must register with the Unemployment Insurance Agency (UIA) and pay state unemployment insurance taxes. Unemployment taxes are paid entirely by the employer. Employers have an ongoing obligation to inform the Agency of any transfer of assets, organization, payroll, trade or business. Contact the UIA Tax Office at P.O. Box 8068, Royal Oak, MI 48068-8068; in Michigan, call 1-855-484-2636; out of state call 313-456-2300 for account-specific information. More information can also be found on the Agency's Web site at www. michigan.gov/uia.

#### **Workers' Disability Compensation**

Most employers are required to provide workers' disability compensation coverage for their employees. A workers' disability compensation policy is purchased from a private insurance company. Contact the Workers' Compensation Agency at P.O. Box 30016, Lansing, MI 48909, or call 517-322-1195 for more information.

#### **Health and Safety Standards**

Employers must comply with health and safety standards under the federal and state Occupational Safety and Health Act (OSHA) and the Right-to-Know laws. Contact the Michigan Licensing and Regulatory Affairs (LARA), MIOSHA, P.O. Box 30643, Lansing, MI 48909-8143, or call 517-322-1845 for more information.

#### **Immigration Law Compliance**

Employers must verify the employment eligibility of all employees hired after November 6, 1986. Contact the Office of U.S. Immigration and Custom Enforcement at 313-568-6042 for forms and more information.

#### **New Businesses**

Employers are required to file tax returns on time and with the correct payment when required. Employers are responsible for the accuracy of the returns, regardless of who may be hired to prepare them. Accurate and complete records must be kept for determining tax liability properly, as required by law or department rule.

Selling or transferring all or part of your business. Whenever you sell or transfer any part of the payroll, accounts,

services or assets of a business covered under the *Michigan Employment Security (MES) Act*, you must complete a *Business Transferor's Notice to Transferee of Unemployment Tax Liability and Rate* (Form UIA 1027). The seller, seller's real estate broker or other agent must deliver the completed Form UIA 1027 to the purchaser of the business at least two business days before the transfer of the business. You may obtain this form at the UIA Web site at www. michigan.gov/uia or by calling 1-855-484-2636 or 313-456-2300. A *Disclosure of Transferor Account* (Form UIA 1346), provides the information needed to complete Form UIA 1027 and may be obtained by calling the telephone numbers listed above. If the sale to the purchaser results in the total transfer of the seller's business, a *Discontinuance or Transfer of Payroll or Assets in Whole or Part* (Form UIA 1772) must be completed. This form can be obtained from the same Web site referenced above.

**Delinquent taxes** owed to the Michigan Department of Treasury must be paid with this registration. Submit a letter identifying the business name, address, Federal Employer Identification Number (FEIN), type of tax being paid and the period(s) the tax was due. Payment should include tax, penalty and interest owed. Go to the Web site at **www.michigan.gov/taxes**.

**Corporate officers** may be held liable for Treasury tax debts incurred by their corporations.

**Delinquent collections.** Treasury and UIA may both file tax liens against any taxpayer's real and personal property and issue a tax warrant or levy to seize and sell the property to pay delinquent taxes.

**Successors** (buyer or acquirer of a business). If you buy or acquire either an existing or discontinued business or its stock of goods, you can be held liable for tax debts incurred by the previous owner. You must withhold sufficient purchase money to cover these tax debts until the previous owner produces a receipt showing the taxes have been paid or a certificate stating that no taxes are due. This certificate may be obtained through the Department of Treasury, Collection Division, Tax Clearance. Upon the owner's written waiver of confidentiality a *Limited Power of Attorney* (Form 3840) Treasury will release a business's known tax liability for purposes of establishing an escrow account. The Tax Clearance office can be reached at 517-636-5260.

For unemployment tax purposes, a successor may be held liable for tax debts or the experience account incurred by the previous business. For more information, or to obtain clearance statements, call UIA Employer Ombudsman at 1-855-484-2636 or access the Agency's Web site at www.michigan.gov/uia.

#### --- IMPORTANT INFORMATION ---

#### **Use Tax on Rental or Leased Property**

You may elect to pay use tax on receipts from the rental or lease of the tangible personal property instead of paying the sales or use tax on the full cost of the property at the time it is acquired.

If you elect to pay use tax on receipts from the rental or lease, you must first obtain a Use Tax Registration before you acquire the property.

For additional information, contact the Michigan Department of Treasury at 517-636-4730.

#### **Sales Tax for Concessionaires**

If you will make retail sales at only one or two events in Michigan per year, do not complete Form 518. Instead, complete a *Concessionaire's Sales Tax Return and Payment* (Form 2271). This form can be found on Treasury's Web site: www.michigan.gov/taxes or by calling 517-636-6925.

# **Helpful Information for Starting a New Business**

By reading and completing the *Michigan Business Taxes Registration Booklet*, you can register for any/all of the following business taxes and licenses:

- Sales Tax
- Use Tax
- · Income Tax Withholding
- Corporate Income Tax
- · Flow Through Withholding
- Unemployment Insurance Tax.

State unemployment insurance taxes are paid to the Unemployment Insurance Agency (UIA). All other taxes are paid to the Michigan Department of Treasury.

If you need a Motor Fuel License, call 517-636-4600. If you need a Tobacco Products License, call 517-636-4630. The following are some suggestions of other places to contact for further help.

#### **Determine Your Business's Legal Structure**

Contact an attorney, accountant or other business professional to determine the appropriate structure for your business. You may wish to contact the Michigan Licensing and Regulatory Affairs (LARA), at 517-241-6470 for more information about starting a business.

#### **Register Your Business Name**

Depending on the legal structure chosen, the business name may be registered with the local county clerk's office or the State of Michigan. Sole proprietorships and partnerships should contact the county clerk's office. Corporations, limited partnerships and limited liability companies (LLCs) should contact the Michigan Licensing and Regulatory Affairs (LARA) at 517-241-6470.

#### Obtain a Federal Employer Identification Number (FEIN)

This number is issued by the IRS and is required if you will have employees. It is also mandatory for your UIA registration. If you do not have an FEIN, contact the IRS at 1-800-829-3676 to request Form SS-4. You can also obtain Form SS-4 at the IRS Web site at **www.irs.ustreas.gov/formspubs/index.html**. When you have completed the form, you may call 1-800-829-4933 and provide the information from the form to the agent. The agent may assign your FEIN while you are on the telephone. To complete your FEIN registration, mail the form to the address shown on the form or fax it to 1-829-292-5760.

#### **Obtain Special Licenses**

Some occupations, professions and business activities require certification or licensing at the state or local level. An abbreviated list of state licensing contacts is provided below.

Department of Agriculture

Food Service	1	0	n	Λ	2	റാ	2	02	0
Food Service	١.	-გ	U	( )	- 4	97	- 3	93	9

Michigan Licensing and Regulatory Affairs (LARA)

Health Services	517-335-0918
Commercial Services	517-241-6470
Insurance Bureau 517-373-0220	or 1-877-999-6442
Liquor Control Commission	517-322-1400
Plumbing	517-241-9330
Electrical	517-241-9320
Boiler	517-241-9334
Mechanical	517-241-9325
Elevator	517-241-9337

Health Facilities	517-241-4160
Nursing Home Monitoring	517-334-8408

You may also contact your local library, chamber of commerce or the nearest Small Business Development Center for information about state licenses. You can reach the Michigan Small Business Development Center Network at 1-877-873-4567. More information can also be found on the Network's Web site at **medc. michigan.org**. Also check with your county and city clerks for information about local licenses.

Soon you will be able to register your business on-line. Visit our Web site at www.michigan.gov/taxes for frequent updates and helpful information.

#### Forms and Information

New business forms can be found on Treasury's Web site at **www.michigan.gov/businesstaxes** or call 517-636-6925 to have forms mailed to you. If you need assistance or more information, contact the appropriate party listed below.

**Registration:** Call 517-636-6925 or e-mail your questions to treasreg@michigan.gov.

**UIA:** In Michigan, call toll-free 1-855-484-2636. Questions may also be faxed to 313-456-2130. For questions regarding a specific account number, call 313-456-2300. More information can also be found on UIA's Web site at **www.michigan.gov/uia**.

#### **Unemployment Insurance Agency - Tax Office**

Employers may now register for a UIA Account Number using an on-line e-Registration application located within the Michigan Business One Stop.

The process is easy, secure, convenient and much faster than registering by mail. After completing the on-line registration, you can receive your new UIA Account Number in as little as three days.

#### www.michigan.gov/business

#### **Unemployment Insurance Agency - Tax Office**

Whenever you contact UIA for tax assistance, please have your sevendigit UIA Account Number, or if you do not have a UIA Account Number, then your Federal Employer Identification Number (FEIN) available. Contact Tax Status regarding registering a new business, the sale/discontinuance of a business or seasonal designation. Tax Maintenance provides assistance with tax rates, overpayments, and 940 certifications. Contact Tax Collections about assessments, payment plans, and tax liens. For general assistance, you may call 1-855-484-2636 within Michigan or 313-456-2300 outside of Michigan.

<u>Team</u>	Telephone Number	E-mail Address
Tax Status	313-456-2080	EmployerLiability@michigan.gov
Tax Maintenance	313-456-2010	TaxSupport@michigan.gov
Tax Collections	313-456-2090	Tax Collections@michigan.gov

## **Registration for Michigan Taxes**

It is important that you complete all items on the Registration form. Incomplete or inaccurate information will delay processing and in some cases may subject you to a penalty. Read all instructions carefully before you begin.

This form is provided under PA 122 of 1941 and the Michigan Employment Security Act. Filing is mandatory if you are required to pay business taxes in Michigan.

#### Complete this Registration Form if you:

- Start a new business or reinstate an old business.
- · Purchase or acquire an existing business.
- Need to register for any of the Michigan taxes listed below.
- Change the type of ownership of your business (e.g., change from sole proprietorship to partnership, or incorporate a sole proprietorship or partnership). Submit to the Unemployment Insurance Agency documents for changes in ownership, management or control, or change in management through arm's-length transactions.

#### Do not complete this Registration Form if you:

- Make sales at fewer than three events in Michigan during a calendar year. Instead, file a *Concessionaire's Sales Tax Return and Payment* (Form 2271).
- Wish to apply for an ID number for your bank account. Use your Social Security number for this purpose.

#### Register for Sales Tax if you:

- Sell tangible personal property to the end user from a Michigan location (wholesalers do not need to register).
- For more information regarding Sales Tax, go to **www.michigan.gov/businesstaxes** or call 517-636-4730.

#### Register for Use Tax if you:

- · Lease tangible personal property in Michigan
- · Sell telecommunication services
- Provide transient hotel or motel room rentals
- Buy goods for your own use from out-of-state unlicensed vendors
- Launder or clean textiles under a sole rental or service agreement with a term of at least five days.
- For more information regarding Use Tax, go to **www.michigan. gov/businesstaxes** or call 517-636-4730.

# Register for Employer and Retirement Withholding Tax if you:

- Are an employer withholding federal income tax from employee compensation (see *Federal Employer's Tax Guide Circular E*).
- Effective January 1, 2012, Michigan's tax treatment of pension and retirement benefits changed and these benefits will be subject to income tax for many recipients. Michigan law now requires the administrators of pension and retirement benefits to withhold income tax on payments that will be subject to tax.

For more information regarding Withholding Tax, go to **www.michi-gan.gov/businesstaxes** or call 517-636-4730. Individual owners and partners may not remit withholding on their wages through their business account numbers. They must file quarterly income tax estimates. For information about quarterly estimates, call 517-636-4486.

#### **Corporate Income Tax**

Michigan's Corporate Income Tax (CIT) imposes a 6 percent income tax on entities that are treated as C Corporations for federal income tax purposes. Insurance companies and financial institutions pay special taxes. The CIT replaces the Michigan Business Tax (MBT) effective January 1, 2012.

#### Register for Corporate Income Tax if you:

• Have apportioned or allocated gross receipts greater than \$350,000 (with the exception of insurance companies and financial institutions). For more information regarding business taxes, visit Treasury's Web site at www.michigan.gov/taxes or call 517-636-6925.

#### Register for Flow through Withholding if you:

- Are a partnership or S Corporation (or entity taxed federally as such) and any partner or shareholder is an individual not residing in Michigan.
- Are a partnership (or entity taxed federally as such) with Michigan business income reasonably expected, and any partner is taxed federally as a C Corporation.

#### Register for Motor Fuel Tax if you:

- Operate a terminal or refinery for gasoline, diesel or aviation fuel or import from a foreign country.
- Transport fuel across a Michigan border for hire.
- Are a position holder in a fuel terminal.
- Sell diesel fuel for use in watercraft.
- · Sell LPG for highway use.
- · Sell aviation fuel for resale.
- Operate a diesel-powered vehicle for transport across Michigan's borders, having three or more axles, or having two axles and a gross vehicle weight over 26,000 pounds.

For more information regarding Motor Fuel Tax, visit Treasury's Web site at www.michigan.gov/taxes or call 517-636-4600.

#### Register for Tobacco Products Tax if you:

- Sell cigarettes or other tobacco products for resale.
- Purchase any tobacco products from unlicensed out-of-state sources.
- Sell cigarettes or other tobacco products in a vending machine.

For more information regarding Tobacco Tax, go to at **www.michigan.gov/ taxes** or call 517-636-4630. If, after reviewing your registration, Treasury determines that you need to file Motor Fuel or Tobacco products returns, we will send you the necessary applications.

#### Register for State Unemployment Tax if you:

- Have employees performing services in Michigan.
- Plan to have employees working or performing services in Michigan.
- Have acquired all/part of the payroll, accounts, services or assets of a business having employees in Michigan.

# All employers must complete a *Liability Questionnaire* (UIA Schedule A) and a *Successorship Questionnaire* (UIA Schedule B).

For more information, visit Treasury's Web site at www.michigan.gov/taxes or UIA's Web site at www.michigan.gov/uia.

For specific information regarding missing UIA payments, reports, penalties, and/or interest, in Michigan, call 1-855-484-2636. Be sure to have your UIA Account Number, or if you do not have a UIA Account Number, then your Federal Employer Identification Number (FEIN) available.

#### **Mailing Instructions**

Mail your completed registration and UIA schedules to:

Michigan Department of Treasury P.O. Box 30778

Lansing, MI 48909-8278

Mail your application at least six weeks, but not more than six months, before you intend to start your business to allow your registration to be processed. Treasury will forward your application to UIA. You may also fax your forms to 517-636-4520.

Treasury will mail your personalized Sales, Use and Withholding Tax returns. UIA will issue your unemployment account number.

# Instructions for Completing Form 518, Registration for Michigan Taxes

Lines not listed are explained on the form.

**Reason for This Application.** Check the reason why you are completing this application. If more than one reason applies, in most cases, check all that apply. The sole exception arises if you are registering for withholding on an employee payroll, and for withholding on pension payments to retirees, and one of those will be performed by a third party (e.g., a payroll service). In that case, file a separate Form 518 for the each of the two functions, so as to identify clearly which party (taxpayer or payroll service) is handling each function.

**Line 1, Federal Employer Identification Number (FEIN).** The Internal Revenue Service (IRS) issues the FEIN. If you need an FEIN, contact the IRS at 1-800-829-3676 and ask for Form SS-4, or visit the IRS Web site at **www.irs.ustreas.gov/formspubs/index. html** to download the form.

**Line 2, Company Name.** If your company is a partnership or corporation, include the appropriate indicator in this box: LLP, LLC, Corp, Inc, PC or LC. If your business is a sole proprietorship, enter the owner's name here and the business name on line 3.

**Line 4, Legal Address.** Enter the street address where your books and records are kept for audit purposes. You must also receive mail there.

**Line 5, Mailing Address.** This may be a Post Office box or any other address where you want business tax forms mailed.

**Line 6, Physical Address.** Enter the Michigan physical address if the actual location of your business is different from the legal address, line 4.

**Line 7, Business Ownership Type Code.** Enter the business type code from the list below that precisely describes the business entity being registered.

Sole Proprietorship	10
Husband/Wife Proprietorship	20
Partnerships	
Limited Partnership	33
General Partnership	30

#### **Limited Liability Companies (LLC)**

#### Corporation incorporated under Michigan law

Files federal tax as a C-Corporation (Form 1120) 40 Files federal tax as a S-Corporation (Form 1120S) 41

# Corporation incorporated under law of any other state or country

Files federal tax as a C-Corporation (Form 1120)	50
Files federal tax as a S-Corporation (Form 1120S)	51
Trust or Estate (Fiduciary)	60
Joint Stock Club	70
Social Club or Fraternal Organization	80
Any Other Type of Business	90

**Line 8, Michigan Licensing and Regulatory Affairs (LARA) Corporate ID Number.** This item is only applicable if you have a Michigan business entity. A non-Michigan entity will not be issued a LARA Corporate ID number.

**Line 9, Business Code.** Locate the six-digit code that best describes your business on the list of North American Industrial Classification System (NAICS) codes found at: http://www.census.gov/eos/www/naics. Enter that code on Line 9. **You must supply a NAICS code.** 

Line 10, Business Activity. Briefly describe the specific business activity or affairs the business will be transacting or conducting in Michigan.

**Line 11, Products You Sell.** Briefly describe what products you will sell to the final consumer.

Lines 12 to 16, Taxes. Check the box for each tax type you expect to pay. Indicate in the space next to each tax type the date your liability for that tax begins. For Sales Tax, Use Tax and Employer and Retirement Withholding, check the box that indicates how much each month you expect to pay of that tax. Please note that a C Corporation (or entity taxed federally as such) is required to pay the Michigan Corporate Income Tax if its apportioned or allocated gross receipts exceed \$350,000 in a year. A partnership or S Corporation(or entity taxed federally as such) must pay flow-through withholding if any partner or shareholder is an individual not residing in Michigan. A partnership (or entity taxed federally as such) with Michigan business income of more than \$200,000 must pay flow-through withholding if any partner is an entity (corporation, partnership, LLC).

Line 17, Unemployment Insurance Tax. If you will be paying this tax, you should already have received an FEIN from the IRS. Be sure to enter this number on Line 1 and complete the attached Unemployment Insurance Agency (UIA) Schedule A and Schedule B. If this is the only tax you will be paying, send these forms and other requested documents to Unemployment Insurance Agency, Tax Office at:

UIA	Or Fax to:
P.O. Box 8068	313-456-2130
Royal Oak, MI 48068-8068	

**Line 18.** Check this box if your business will be selling motor fuel or if your business will include operation of a commercial transport vehicle.

**Line 20, Number of Locations.** Enter the number of Michigan locations that will need a Sales Tax License.

**Line 21, Fiscal Year.** Enter the two-digit number that corresponds to the month in which you close your tax books. For instance, if your tax year is from July to June, enter "06" for June.

Line 22, Seasonal Business. Complete this only if your business is not open the entire year. Enter two two-digit numbers corresponding to the months your business opens and closes, respectively. For example, if your business is open from October to May, enter "10" on the first line and "05" on the second line.

Do not submit this form solely for the purpose of making sales at only one or two events in Michigan per year. Instead, submit a *Concessionaire's Sales Tax Return and Payment* (Form 2271). This form can be found on Treasury's Web site at **www.michigan.gov/taxes**, or you can call 517-636-6925 to have this form mailed to you.

Line 23, Payroll Service. This refers to you only if you contract with a company that prints payroll checks for your business (or processes EFT payments to your employees) and makes payments on your company's behalf for income tax withholding. If you contract with such a company, you must file a *Payroll Service Provider Combined Power of Attorney Authorization and Corporate Officer Liability (COL) Certificate for Business* (Form 3683). This form can be found on Treasury's Web site at www.michigan.gov/taxes, or call 517-636-6925 to have this form mailed to you. Do not check this box if you or your company produce your own paychecks for your employees and you hire an accounting firm that manages your payroll. If you do have a payroll service, provide its name so that Registration staff can assist you with this.

**Line 24.** If your business succeeds or replaces an existing business or businesses because of incorporation, purchase or merger, provide the names and account numbers of those previous business(es).

**Lines 28 to 31.** You must supply at least one name. If there are more than four owners or partners (other than non-officer shareholders), attach a separate sheet of paper.

**NOTE:** You must provide a signature certifying that the information provided on the form is true, correct and complete to the best of your knowledge and belief.

# Registration for Michigan Taxes Check the reason for this application. If more than one applies, see instructions.

Started	a New Business	Acqui	ired/Transfe	erred All/Part of	a Business							
Reinstat	ted an Existing Account(s)	Adde	d a New Lo	cation(s)	▶ 1. Federa	ıl Emp	lover I	dentifi	ication	Numb	er. if	known
Hired Er	mployee / Hired Michigan Resident	PEO:	Client Leve	el Reporting	, III edela					110111	701, 11	
	rated / Purchased an Existing Business				_		_					
▶ 2. Compa	ny Name or Owner's Full Name (include, if ap	plicable, Cor	rp, Inc, PC, L	.C, LLC, LLP, etc.	). Required.							
3. Busines	ss Name, Assumed Name or DBA (as registe	red with the o	county)									
Land	▶ 4. Address for all legal contacts (street an	d number - n	no PO boxes)	)			Busines	s Telepl	hone			
Legal Address	City				State		ZIP Cod	١٥				
(Required)	City				State		ZIP COO	е				
Mailing	▶ 5. Address, if different from Box 4, where a	all tax forms	will be sent, ı	unless otherwise i	nstructed			represe	s is for entative, ver of A	attach	Form 1	
Address	City				State		ZIP Cod	е				
Physical	▶ 6. Address of the actual Michigan location	of the busine	ess, if differe	nt from above (str	reet and number	rno PC	) boxes	. See ir	nstructio	ons.		
Address	City				State		ZIP Cod	е				
▶ 7. Enter	the Business Ownership Type coder business is a limited partnership, y	e from Pag	ge 4 (Requ	uired) eneral partner	s beginning	on line	e 28.			<b>≯</b> 7.		
•				•							<del></del>	
Licens	are a Michigan entity <b>and</b> line 7 is 3 sing and Regulatory Affairs (LARA)	Corporate	ID Numb	er		▶ 8.						
	Check this box if you have applied f	or and not	t yet recei	ved your ID nu	ımber.							
Date	e of Incorporation		_ State o	f Incorporation	າ							
	D : 0   (MAIOO) (I   1   1			,								
	Business Code (NAICS) that best of	iescribes y	your busin				▶ 9.					
10. Define yo	our business activity			11. What produ	cts, if any, do yo	ou sell (	sold to f	inal con	sumer)?			
you are r	registering. At least one 16) must be checked.	Date that for each I	liability w box checked Day	rill begin d at left. Year	Estima	ated n Requi	nonth ired if b	l <b>y pay</b> ox at le	ment ft is che	for ea	ch tax	(
<b>▶ 12</b> . ☐ S	Sales Tax • 12a				▶ 12b. 🔲	Up to \$	65	Up	to \$300	) [	] Over	\$300
<b>▶ 13</b> .  □  ∪	Jse Tax <b>▶ 13a.</b>				<b>▶ 13b</b> .	Up to \$	65	Up	to \$300	) [	] Over	\$300
	Employer and Retirement Withholding (See line 23.) 14a.				<b>▶ 14b</b> . □	Up to \$	65	Up	to \$300	) [	Over	\$300
<b>▶ 15.</b>	Annual Gross Receipts over \$350,000 (CIT) ▶ 15a.				Corporate In receipts in Mof insurance	/lichiga	an exc	eed \$3	50,000	with t	he exc	ception
<b>▶ 16</b> . ☐ F	Flow-Through Withholding > 16a.					•						
Check the	e box if these other taxes also apply	:										
0	Unemployment Insurance Tax. Atta of your Articles of Incorporation or C Failure to do so may subject you	Organizatio	on. <b>You m</b>	nust complete	e all items o	on this	s form	ı accu	ırately	and o	comp	letely.
	Motor Fuel/IFTA Tax. Complete lin	-	-		•					• .	•	
▶ 19. ☐ <sup>fo</sup>	orms. obacco Tax. Complete line 27. Tr	easury wil	I review yo	our registration	n and send a	any ne	cessa	ry tax	applic	ation f	orms.	
<b>▶ 20.</b> Ente	er the number of business locations ore than 1, attach a list of names a	you will o	perate in I ses.	Michigan (Re	quired)			> 2	20			

Questions regarding this form should be directed to Treasury at 517-636-6925. Submit this form six weeks before you intend to start your business.

Social Security Number

▶ 31. Name (Last, First, Middle, Jr/Sr/III)

Driver License / MI Identification No.

Date of Birth

Phone Number

FAX TO: 517-636-4520

Title

Signature

## **UIA Schedule A - Liability Questionnaire**

Revenue Service (IRS) granting 501(c)(3) status.

Issued under authority of the Michigan Employment Security Act of 1936, as amended, MCL 421.1 et seq. Filing is mandatory for all employers. You must complete all items on this form accurately and completely. Failure to do so may subject you to the penalties provided under the MES Act.

completely. Failure to do so may subject you to the penalties provided under the MES Act.			
UIA Account Number, if already assigned	Federal Er	mployer Identifica	ation No. (required)
An employing unit becomes liable to pay Michigan unemployment taxes when the employi	ng unit meets	any of the follo	owing criteria:
<ul> <li>Pays \$1,000 or more in gross wages for covered employment in a calendar year.</li> <li>Employs one or more employees in 20 different weeks within a calendar year.</li> <li>Acquires all or part of an existing Michigan business.</li> <li>Pays at least \$1,000 in cash, not including room and board, for domestic service within</li> <li>Pays at least \$20,000 in cash, not including room and board, for agricultural service with employs at least 10 agricultural workers in each of 20 different weeks in the current or p</li> <li>Elects coverage under the terms of the Michigan Employment Security (MES) Act.</li> <li>Is subject to federal unemployment tax.</li> </ul>	hin a calendar	quarter, <i>OR</i>	
When any one of the above criteria is met, you must submit Form 518, Registration Liability Questionnaire and UIA Schedule B - Successorship Questionnaire. You m 1020, Employer's Quarterly Tax Report, Form UIA 1020-R, Reimbursing Employer's Quarter	nust also beg Quarterly Payr st calendar q	in quarterly fi <i>coll Report</i> and uarter in which	iling of Form UIA d Form UIA 1017, h you had payroll.
Providing inaccurate or incomplete information in this Registration, or UIA intentional misrepresentation and may subject you to the civil and/or crimina 54b of the <i>Michigan Employment Security (MES) Act</i> .			
On what date did/will you first employ anyone in Michigan?			
Complete only <b>one</b> of the seven items below that best describes your business.			
1. EMPLOYERS OTHER THAN DOMESTIC OR AGRICULTURAL	Month	Day	Year
A. If you have had a gross payroll of \$1,000 or more within a calendar year, enter the date it was reached or will be reached.			
B. If you have had 20 or more calendar weeks in which one or more persons performed services for you within a calendar year, enter the date the 20th week was reached or will be reached. The weeks do not have to be consecutive nor the persons the same.	Month	Day	Year
2. AGRICULTURAL EMPLOYERS			
A. If you have had a total cash payroll of \$20,000 or more for agricultural services performed within a calendar quarter in either the current or preceding calendar year, not including room and board, enter the date the \$20,000 was reached or will be reached.	Month	Day	Year
B. If you have had at least 10 agricultural workers in each of 20 different weeks in the current or preceding calendar year, enter the date the 20th week was reached or will be reached. The weeks do not have to be consecutive nor the persons the same.	Month	Day	Year
3. DOMESTIC/HOUSEHOLD EMPLOYERS			
A. If you have had a cash payroll of \$1,000 or more for domestic services within a calendar quarter in either the current or preceding calendar year, not including room and board, enter the date the \$1,000 was reached or will be reached.	Month	Day	Year
4. NONPROFIT EMPLOYERS			
Nonprofit organizations finance their unemployment liability by either (1) paying une their employees (contributing) or (2) making a specific prior election to reimburse to their former employees (reimbursing). A nonprofit organization that does not contributing. To elect reimbursing status, see paragraphs 4A-4D.  A. Nonprofit employers electing reimbursing status must provide the UIA with a copy of the contribution.	the UIA for a elect to be	any unemployr reimbursing w	ment benefits paid vill be, by default,

Check this box if you elect to be a reimbursing employer. Attach a copy of your IRS 501(c)(3) documentation.

Failure to check this box will result in the establishment of your liability as a contributing employer.

4.	NON	PROFIT EMPLOYERS (con	tinued)			
	B.	If you are a nonprofit employed the amount (or estimate) of			\$	
	C.	Bonding Requirements. employers electing reimbur of more than \$100,000 of surety bond, irrevocable I by the UIA to secure the year, you are obligated to not be supported by the UIA to secure the year.	rrsing status on or after E during any calendar year etter of credit, or other b employer's obligations ur	December 21, 1989, and must notify the UI panking device appropriate the MES Act. If	and that have, or expect A of that fact immediat ved by the UIA, in an a	to have, a gross payroll ely and must provide a amount to be determined
	D.	If your organization is funde	ed more than 50 percent by	a grant, list the source	e and duration of the gran	t.
		Source			Start Date	End Date
5.	GOV	ERNMENTAL AGENCIES,	INDIAN TRIBES AND TRII	BAL UNITS		
		ernmental entities generally s unless they elect to make o			paid to former employe	ees on a dollar-for-dollar
	A.	If you are a governmental a				
		identify the type (i.e., city, to	ownsnip, commission, auth	ority, tribe, etc.)		Month Day
	В.	Enter your fiscal year begin	ning date			
	C.	of your liability as	nt benefits paid to their	former employees (r ting). g employer. Failure Indian tribes and	eimbursing) or (2) electi to check this box will re	ng to pay unemployment
6.		ERAL UNEMPLOYMENT TA r any of the other employer t		TIVITY. Select this opt	ion ONLY if you are NOT	liable for UIA taxes State
	If you	u are already subject to FUT	A, enter the state, other that	an Michigan, where yo	u became liable	
		e: "Subject to FUTA" refers r states, you are required to				(FUTA) with the IRS in
7.	ELEC	CTIVE COVERAGE. For en	nployers who would not oth	erwise be liable for un	employment taxes, such a	as churches.
		Check this box if you wishapply. Your election, if grante	h to elect coverage unde ed, will apply to all your em	er the MES Act. Apployees.	oproval is subject to UIA	A review; some qualifiers
sp no	ver fa ouse, t elec	ur reason for electing cov amily members, specify th nor for your child under to ct coverage for domestic r a minimum of two calendar	eir relationship to the o the age of 18. Individual employment below the s	wner or partners. You owners and partners	ou may not elect cover cannot elect coverage	age for your parents or for themselves. You may
Dr	int Nam	ne of Owner/Officer		Sir	nature of Owner/Officer	
' '	iiit ivaii	le di Owner/Onicei			mature of Owner/Onicer	
Tit	le		Telephone Number	Date		
Pr	int Nam	e of Owner/Officer	'	Sig	nature of Owner/Officer	
Tit	:le		Telephone Number	Date		
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## **UIA Schedule B - Successorship Questionnaire**

Issued under authority of the *Michigan Employment Security Act* of 1936, as amended, MCL 421.1 et seq. Filing is mandatory for employers.

You must complete all items on this form accurately and completely. Failure to do so may subject you to the penalties provided under the *Michigan Employment Security (MES) Act.* Attach additional sheets if necessary.

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emp othe UIA requ trans	cessorship Reporting Requirement. If you acquired any part of the Michigan assets, trade or belover, as defined in Part 3 of this form, by purchase, rental, lease, inheritance, merger, foreclosure, baser form of transfer, you must provide the following information. If you made multiple acquisitions, you reschedule B for each acquisition (photocopies of this form are acceptable). If you made no acquisition usined to complete this schedule. If subsequent to completing this registration form, you transfer the sfer), organization (payroll/employees), trade (customers/accounts), or business (products/services), in who or previously existing business in Michigan, it is mandatory that you notify this Agency immediated tional Schedule B.	nkruptcy, gift or any must file a separate tions, you are still assets (by sale or sole or in part, to a
	A Account Number already assigned)  Federal Employer Identification No. (required)	
PA	RT I: QUESTIONS ABOUT PRIOR OR CURRENT BUSINESS FORMATIONS, ACQUISITIONS O	OR MERGERS
	each of the following five business formation, acquisition or merger types, the employer must indicate e, address and UIA Account Number in the space provided.	the pertinent business
1. I	n the past 6 years, you formed, acquired or merged with a business by any means. If not applic Business Name and Address	able, check box UIA Account Number
-		
-		
	If you formed a new business, what did you acquire from the previously existing business? (check all that ap	Goodwill
•	(check all that apply)	ala you acquire:
	☐ Land ☐ Buildings ☐ Furniture/Fixtures ☐ Equipment ☐ Inventory ☐ Accounts Receivable ☐ Employees ☐ Trade ☐ Customer Accounts ☐ None	☐ Goodwill
c	c. What was the business activity of the previous business?	
<b>2</b> . <i>I</i>	At the current time, you are forming, or acquiring, a business by any means. If not applicable, ch  Business Name and Address	eck box  UIA Account Number
ŀ		
-		
a	a. If you formed a new business, what did you acquire from a previously existing business? (check all that app □ Land □ Buildings □ Furniture/Fixtures □ Equipment □ Inventory □ Accounts Receivable □ Employees □ Trade □ Customer Accounts □ None	ly) Goodwill
t	<ul> <li>If you are purchasing or acquiring an existing business by any means (including by lease), what assets are y (check all that apply)</li> <li>☐ Land</li> <li>☐ Buildings</li> <li>☐ Furniture/Fixtures</li> <li>☐ Equipment</li> <li>☐ Inventory</li> <li>☐ Accounts Receivable</li> </ul>	ou acquiring? ☐ Goodwill
	☐ Employees ☐ Trade ☐ Customer Accounts ☐ None	
C	<ul> <li>Will any owner or owners of the previous business continue to operate or manage the business being registed</li> <li>☐ Yes</li> <li>☐ No If yes, provide name, title and business address below.</li> </ul>	ered by this form?
d	What was the business activity of the previous business?	
е	What will be the business activity, if any, of the previous business after the new business being registered is	formed?
f	What will be the business activity of the new business being registered by this form?	

## PART I: QUESTIONS ABOUT PRIOR OR CURRENT BUSINESS FORMATIONS, ACQUISITIONS OR MERGERS (continued)

	t the current time, you are incorporating an existing business entity. If not applicable, check box	
_	Business Name and Address	UIA Account Number
_		
a.	What was the business activity of the business entity you are incorporating?	
b	What will be the business activity of the new business being registered by this form?	
A <sup>·</sup>	t the current time, you are merging, by any means, with one or more business entities. If not a	applicable, check box
Г	Business Name and Address	UIA Account Number
_		
а.	If you are purchasing or acquiring an existing business by merger, what are you acquiring? (check all that ap ☐ Land ☐ Buildings ☐ Furniture/Fixtures ☐ Equipment ☐ Inventory ☐ Accounts Receivable ☐ Employees ☐ Trade ☐ Customer Accounts ☐ None	oply) ☐ Goodwill
b.	If you are forming a new business, what are you acquiring from a previously existing business? (check all that Land Buildings Furniture/Fixtures Equipment Inventory Accounts Receivable Employees Trade Customer Accounts None	
C.	Will any owner or owners of the merging business continue to operate or manage the business being registed ☐ Yes ☐ No ☐ If yes, provide name, title and business address below.	ered by this form?
d.	What was the business activity of the merging business?	
e.	What will be the business activity of the continuing business being registered by this form?	
Y	ou are intending to form a business at a future time, by any means. If not applicable, check box	
	☐ Yes ☐ No	
lf	yes, please explain:	
	, o., p. o., o. o., p. o., o.	
_		
<u>-</u>		
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PAR	RT II: FORMER OWNER II	NFORMATION							
Former Owner's Name					Former Owner's UIA Account Number or FEIN, if known.				
Corporate Name or DBA					Area Code & Telephone Number				
Curren	t Street Address (not a P.O. Box)								
City, St	tate, ZIP								
PAR	RT III: ACQUISITION INFO	RMATION							
1.	Did you acquire all, part, or no former <b>business?</b>	one of the <b>assets</b> of any	☐ AII		Part	What Percent?	Date Acquired		None
2.	Did you acquire all, part, or no (employees/payroll/personnel								
	<ul><li>a. If all or part, indicate the p</li><li>b. Did you acquire all or par</li></ul>	percent and date acquired. t of the	All		Part	What Percent?	Date Acquired		None
		nnel of any former business mployee/payroll/personnel?		s 🗌	No	(If yes, provide a	a copy of you	r lease	agreement)
3.	Did you acquire all, part, or n (customers/accounts/clients)		☐ All		Part	What Percent?	Date Acquired		None
4.	Did you acquire all, part, or n Michigan <b>business</b> (products business?		☐ AII		Part	What Percent?	Date Acquired		None
5.	Was the Michigan business of operated at the time of acquirit ceased operation.		g Yes	s 🗌	No	Month	Day	Y	'ear
6.	Are you conducting/operating acquired?	g the Michigan business yo	u Yes	s	No				
7.	Is your Michigan business su controlled in any way by the or controlled the organization former business?	same interests that owned	Yes	s 🗌	No				
8.	Did you hold any secured int Michigan assets acquired?	erest in any of the	Yes	s 🗌	No	If yes, enter ba	lance owed	\$	
9.	Enter the reasonable value of trade, business or assets according to the contract of the contr		\$						
inten	ding inaccurate or incom tional misrepresentation an igan Employment Securities	id may subject you to							
Print Name of Owner/Officer				S	Signatur	e of Owner/Officer/A	uthorized Agent		
Title		Telephone Number	Date						
Print Name of Owner/Officer				S	Signatur	e of Owner/Officer/A	uthorized Agent		
Title		Telephone Number	Date						
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