

STATE OF MICHIGAN
MICHIGAN BUSINESS TAXES
Registration Booklet

NEW TAX LAWS

Public Act 36 of 2007, enacted the Michigan Business Tax, effective January 1, 2008. The Michigan Business Tax will replace the Single Business Tax, which expires December 31, 2007. For more information regarding Michigan Business Tax, visit Treasury's web site at www.michigan.gov/taxes or call 517-636-4657

Public Act 94 of 2007, enacted an Income Tax rate change to 4.35 percent effective October 1, 2007. For more information regarding Income Tax, visit the Treasury's web site at www.michigan.gov/taxes or call 1-800-827-4000.

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 www.newhire-usa.com/mi 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 1-800-638-3994; out of state call 313-456-2180 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 Department of Labor and Economic Growth (DLEG), 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 Form UIA 1027, *Business Transferor's Notice to Transferee of Unemployment Tax Liability and Rate*. 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 1-800-638-3994 or 313-456-2180. Form UIA 1346, *Disclosure of Transferor Account*, 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, Form UIA 1772, *Discontinuance or Transfer of Payroll or Assets in Whole or Part*, 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, Form 3840, *Limited Power of Attorney*, 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 Customer Relations at 1-800-638-3994 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 Form 2271, *Concessionaire's Sales Tax Return and Payment*. This form can be found on Treasury's Web site: www.michigan.gov/taxes or by calling 517-636-4660.

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
- Single Business Tax
- 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 Department of Labor and Economic Growth, Bureau of Commercial Services, Corporation Division, 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 Department of Labor and Economic Growth, Bureau of Commercial Services, Corporation Division, 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 1-800-292-3939

Department of Labor and Economic Growth

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/businessstaxes or call 517-636-4660 to have forms mailed to you. If you need assistance or more information, contact the appropriate party listed below.

Registration: Call 517-636-4660 or e-mail your questions to treasreg@michigan.gov.

UIA: In Michigan, call toll-free 1-800-638-3994. Questions may also be faxed to 313-456-2130. For questions regarding a specific account number, call 313-456-2180. 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 found on UIA's Web site.

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/uia-ereg

Unemployment Insurance Agency - Tax Office

Whenever you write or call for tax information or help with an unemployment insurance tax problem, the same group of tax office employees, familiar with your account, will assist you with the full range of Tax Office services. Your Employer Service Team is determined by the LAST THREE DIGITS of your seven-digit UIA Account Number, or if you do not have a UIA Account Number, then the LAST THREE DIGITS of your Federal Employer Identification Number (FEIN).

<u>Employer Service Team</u>	<u>Last Three Digits</u>	<u>Telephone Number</u>
Team A	000-249	313-456-2010
Team B	250-499	313-456-2020
Team C	500-749	313-456-2030
Team D	750-999	313-456-2040

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 Form 2271, *Concessionaire's Sales Tax Return and Payment*.
- 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, visit Treasury's Web site at www.michigan.gov/businessstaxes 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, visit Treasury's Web site at www.michigan.gov/businessstaxes or call 517-636-4730.

Register for Withholding Tax if you:

- Are an employer withholding federal income tax from employee compensation (see *Federal Employer's Tax Guide Circular E*).
- Are a partnership, LLC or S Corporation with nonresident partners, members or shareholders (flow-through entity Withholding Tax).

For more information regarding Withholding Tax, visit Treasury's Web site at www.michigan.gov/businessstaxes 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 1-800-827-4000.

Michigan Business Tax

The Michigan Business Tax (MBT) Act imposes a 4.95 percent business income tax and a modified gross receipts tax at a rate of 0.8 percent, except that insurance companies and financial institutions pay special taxes. The MBT act replaces the Single Business Tax (SBT) effective January 1, 2008.

Register for Michigan Business Tax if you:

- Have adjusted gross receipts greater than \$350,000 (with the exception of insurance companies and financial institutions).

Accounts registering for MBT with a start date prior to January 1, 2008 will be registered for SBT through December 31, 2007 and MBT starting January 1, 2008. For more information regarding business taxes, visit Treasury's Web site at www.michigan.gov/taxes or call 517-636-4657 for MBT or 517-636-4700 for SBT.

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, visit Treasury's Web site 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 UIA Schedule A, *Liability Questionnaire* and UIA Schedule B, *Successorship Questionnaire*.

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 1-800-638-3994. Be sure to note the last three digits of your UIA Account Number, or if you do not have a UIA Account Number, then by the last three digits of your Federal Employer Identification Number (FEIN) as you will be transferred to the appropriate tax team based on the last three digits of your number.

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 box that best describes the reason why you are completing this application.

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, enter 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 physical address if the actual location of your business is different from the legal address, line 4.

Line 7, Business Ownership Type Code. Using the list below, enter the business type code for which you are registering.

Sole Proprietorship	10
Husband/Wife Proprietorship	20
Flow-Through Entity Withholding	25
Limited Partnership (LLP)	33
- Submit a list of all general partners – Lines 27-30.	
Any Other Type of Partnership	30
Limited Liability Company (LLC, LC)	34
Michigan S Corporation	41
Michigan Professional Corporation	42
Any Other Michigan Corporation	40
Any Non-Michigan S Corporation	51
Any Other Non-Michigan Corporation	50
Trust or Estate (Fiduciary)	60
Joint Stock Club or Investment Company	70
Social Club or Fraternal Organization	80
Any Other Type of Business	90

Line 8, Michigan Department of Labor and Economic Growth (DLEG) Corporate ID Number. This item is only applicable if you have a Michigan business entity. A non-Michigan entity will not be issued a DLEG Corporate ID number.

Line 9, Business Code. Locate the three-digit code that best describes your business on the list of Standard Industry Codes (SIC) on pages 7 and 8 in this booklet and enter that code on line 9. **You must supply an SIC 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 15, 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 Income Tax, check the box that indicates how much each month you expect to

pay of that tax. Please note that you are required to pay the Michigan Business Tax if your business' gross receipts exceed \$350,000 in a year.

Line 16, 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
P.O. Box 8068
Royal Oak, MI 48068-8068

Or Fax to:
313-456-2130

Line 17. Check this box if your business will be selling motor fuel or if your business will include operation of a commercial transport vehicle.

Line 19, Number of Locations. Enter the number of Michigan locations that will need a Sales Tax License.

Line 20, 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 21, 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 Form 2271, *Concessionaire's Sales Tax Return and Payment*. This form can be found on Treasury's Web site at www.michigan.gov/taxes, or you can call 517-636-4660 to have this form mailed to you.

Line 22, 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 Form 3683, *Payroll Service Provider Combined Power of Attorney Authorization and Corporate Officer Liability (COL) Certificate for Business*. This form can be found on Treasury's Web site at www.michigan.gov/taxes, or call 517-636-4660 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 23. 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 27 to 30. 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 box that best describes the reason for this application.

- ☐ Started a New Business ☐ Acquired/Transferred All/Part of a Business
☐ Reinstated an Existing Account(s) ☐ Added a New Location(s)
☐ Hired Employee / Hired Michigan Resident ☐ Flow-thru Entity Withholding
☐ Incorporated / Purchased an Existing Business ☐ Other (explain) _____

▶ 1. Federal Employer Identification Number, if known

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▶ 2. Company Name or Owner's Full Name (include, if applicable, Corp, Inc, PC, LC, LLC, LLP, etc.). Required.

▶ 3. Business Name, Assumed Name or DBA (as registered with the county)

Legal Address (Required)	▶ 4. Address for all legal contacts (street and number - no PO boxes)		Business Telephone
	City	State	ZIP Code
Mailing Address	▶ 5. Address, if different from Box 4, where all tax forms will be sent, unless otherwise instructed		If this address is for an accountant or other representative, attach Form 151, Power of Attorney.
	City	State	
Physical Address	▶ 6. Address of the actual Michigan location of the business, if different from above (street and number--no PO boxes). See instructions.		
	City	State	ZIP Code

▶ 7. Enter the Business Ownership Type code from Page 4 (Required)

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If your business is a limited partnership, you must name all general partners beginning on line 27.

☐ Check this box if you are an Employee Leasing Company (Professional Employer Organization (PEO)). Attach a list of your clients.

▶ 8. If you are a Michigan entity and line 7 is 34, 40, 41 or 42, enter your Michigan Department of Labor and Economic Growth (DLEG) Corporate ID Number

▶ 8.

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☐ Check this box if you have applied for and not yet received your ID number.

Date of Incorporation _____ State of Incorporation _____

▶ 9. Enter Business Code (SIC) that best describes your business from the list in this booklet

▶ 9.

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10. Define your business activity

11. What products, if any, do you sell (sold to final consumer)?

Check the tax(es) below for which you are registering. At least one box (12-15) must be checked.	Date that liability will begin for each box checked at left.			Estimated monthly payment for each tax Required if box at left is checked.
	Month	Day	Year	
▶ 12. ☐ Sales Tax	▶ 12a.			▶ 12b. ☐ Up to \$65 ☐ Up to \$300 ☐ Over \$300
▶ 13. ☐ Use Tax	▶ 13a.			▶ 13b. ☐ Up to \$65 ☐ Up to \$300 ☐ Over \$300
▶ 14. ☐ Income Tax Withholding (See line 22.)	▶ 14a.			▶ 14b. ☐ Up to \$65 ☐ Up to \$300 ☐ Over \$300
▶ 15. ☐ Annual Gross Receipts over \$350,000 (MBT)	▶ 15a.			Michigan Business Tax is required only if annual gross receipts in Michigan exceed \$350,000 with the exception of insurance companies and financial institutions.

Check the box if these other taxes also apply:

- ▶ 16. ☐ Unemployment Insurance Tax. Attach UIA Schedule A and UIA Schedule B. Corporations, LLCs, LLPs: Enclose a copy of your Articles of Incorporation or Organization. **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.**
- ▶ 17. ☐ Motor Fuel/IFTA Tax. Complete line 25. Treasury will review your registration and send any necessary tax application forms.
- ▶ 18. ☐ Tobacco Tax. Complete line 26. Treasury will review your registration and send any necessary tax application forms.
- ▶ 19. Enter the number of business locations you will operate in Michigan (Required)

If more than 1, attach a list of names and addresses.

Continued on reverse side.

▶ 20. Enter the month, numerically, that you close your tax books (for example, enter 08 for August) ▶ 20.

▶ 21. **Seasonal Only:** (Your business is not open continuously for the entire year)

a. Enter the month, numerically, this seasonal business opens ▶ 21a.

b. Enter the month, numerically, this seasonal business closes ▶ 21b.

Note: If you are registering to sell at only one or two events in Michigan per year, do not submit this registration form. Instead, file a *Concessionaire's Sales Tax Return and Payment* (Form 2271). This form can be obtained on Treasury's Web site at www.michigan.gov/taxes, or by calling toll-free 1-517-636-4660.

▶ 22. ☐ Check this box if you use a payroll service that produces your payroll checks and sends income tax withholding payments to the State and Federal Governments. Attach a *Payroll Service Provider Combined Power of Attorney Authorization and Corporate Officer Liability (COL) Certificate for Business* (Form 3683). This form can be obtained on Treasury's Web site at www.michigan.gov/taxes, or by calling toll-free 1-517-636-4660.

Enter the name of your payroll service provider: _____

▶ 23. If you are incorporating an existing business, or if you purchased an existing business, list previous business names and addresses, if known.

Previous Business Name and Address
Previous Business Name and Address

24. If you purchased an existing business, what assets did you acquire? Check all that apply.

☐ Land ☐ Building ☐ Furniture and Fixtures ☐ Equipment ☐ Inventory ☐ Accounts Payable ☐ Goodwill ☐ None

25. **Motor Fuel/IFTA Tax:** (if you answer Yes to any of the questions below, see Web site www.michigan.gov/taxes)

Yes No

a. Will you operate a terminal or refinery? 25a. ☐ ☐

b. Do you own a diesel-powered vehicle used for transport across Michigan's borders with three or more axles or two axles and a gross vehicle weight over 26,000 lbs? 25b. ☐ ☐

c. Will you transport fuel across Michigan's borders? 25c. ☐ ☐

26. **Tobacco Tax:** (if you answer Yes to any of the questions below, see Web site www.michigan.gov/taxes)

a. Will you sell tobacco products to someone who will offer them for sale? 26a. ☐ ☐

b. Will you operate a tobacco products vending machine? 26b. ☐ ☐

(1) If yes, do you supply tobacco products for the machine? 26b1. ☐ ☐

(2) If you do not supply the tobacco products, name the supplier _____

Complete all the information for each owner or partner. For limited partnership you must list all general partners. For limited liability companies you must list all members. For corporations you must list all officers, but do not include shareholders who are not officers. Attach a separate list if necessary.

I certify that the information provided on this form is true, correct and complete to the best of my knowledge and belief.

▶ 27. Name (Last, First, Middle, Jr/Sr/III)		Title	Date of Birth	Phone Number
Driver License / MI Identification No.	Social Security Number	Signature		
▶ 28. Name (Last, First, Middle, Jr/Sr/III)		Title	Date of Birth	Phone Number
Driver License / MI Identification No.	Social Security Number	Signature		
▶ 29. Name (Last, First, Middle, Jr/Sr/III)		Title	Date of Birth	Phone Number
Driver License / MI Identification No.	Social Security Number	Signature		
▶ 30. Name (Last, First, Middle, Jr/Sr/III)		Title	Date of Birth	Phone Number
Driver License / MI Identification No.	Social Security Number	Signature		

Questions regarding this form should be directed to the Department at 517-636-4660. Submit this form six weeks before you intend to start your business.

MAIL TO: Michigan Department of Treasury
P.O. Box 30778
Lansing, MI 48909-8278

FAX TO: 517-636-4520

BUSINESS CODES

1. AGRICULTURE, FORESTRY & FISHERIES

Farms

- 011 Field Crop
- 012 Fruit, Tree, Nut, Vegetable
- 013 Livestock
- 014 General
- 019 Miscellaneous Commercial
- 021 Non-Commercial

Agricultural Services, Animal Husbandry, Horticultural

- 071 Agricultural Services Fertilizing, Harvesting
- 072 Animal Husbandry Services, Grooming Kennels, Stables, Veterinary, etc.
- 073 Horticulture Services, Landscaping, Tree Trimming, Mowing, Snow Plowing, etc.

Forestry

- 082 Forest Nurseries, Tree Seed Gathering, Extracting
- 085 Forestry Services

Fisheries

- 091 Fisheries

2. MINING

Metal Mining

- 101 Iron Ores
- 109 Miscellaneous Metal Ores

Crude Petroleum & Natural Gas

- 131 Crude Petroleum & Natural Gas
- 138 Oil & Gas Exploration & Field Services

Quarrying

- 144 Sand & Gravel

3. CONTRACT CONSTRUCTION

- 151 General Building, Dwellings, Farm, Industrial, etc.
- 161 Highway & Street Construction, Except Elevated Highways
- 162 Heavy Construction, Elevated Highways, Tunnels, Sidewalks, Refineries, Sewage & Water Treatment Plants, etc.

Special Trade Contractors

- 171 Plumbing, Heating, Air Conditioning, Refrigeration
- 172 Painting, Paper Hanging, Decorating, Interior, Exterior
- 173 Electrical Work, At the Site
- 174 Masonry, Stonework, Tile Setting, Plastering, Bricklaying
- 175 Carpentry, Wood Flooring, Tile Flooring
- 176 Roofing, Sheet Metal Work
- 177 Concrete Work, Asphalt & Blacktop Driveways, etc.
- 178 Water Well Drilling & Services
- 179 Miscellaneous Special Trade Contractor

4. MANUFACTURING

Food & Kindred Products

- 201 Meat Products, Slaughter, Dressing, Packing, Freezing, etc.
- 202 Milk Processing & Dairy Products
- 203 Canning & Preserving Fruits, Vegetables, Sea Foods
- 204 Milling & Grain Mill Products
- 205 Bakery Products
- 206 Sugar, Except Refining Only
- 207 Confectionery & Related Products, Candy, Gum
- 208 Beverage Industries, Flavoring Extracts, Syrups

- 209 Miscellaneous Food Preparations & Kindred Products

Textile Mill Products

- 229 Miscellaneous Textile Goods, Felt, Lace, Padding, Twine, etc.

Apparel, Curtains, etc.

- 238 Misc. Apparel & Accessories
- 239 Miscellaneous Fabricated Textile Products, Curtains, Draperies, etc.

Lumber & Wood Products - Except Furniture

- 241 Logging Camps & Logging Contractors
- 242 Sawmills & Planing Mills
- 243 Millwork, Veneer, Plywood, Prefabricated Structural Wood Products
- 244 Wooden Containers
- 249 Misc. Wood Products, Shaping, Treating, Preserving, etc.

Furniture & Fixtures

- 251 Household Furniture
- 252 Office Furniture
- 254 Partitions, Shelving, Lockers, Office & Store Fixtures
- 259 Miscellaneous Furniture Fixtures

Paper & Allied Products

- 262 Paper Mills, Except Building Paper Mills
- 263 Paperboard Mills
- 264 Converted Paper & Paperboard Products, Except Containers & Boxes
- 265 Paperboard Containers & Boxes

Printing, Publishing & Allied Industries

- 271 Newspapers, Publishing, Publishing & Printing
- 272 Periodicals, Publishing, Publishing & Printing
- 273 Books
- 274 Miscellaneous Publishing
- 275 Commercial Printing, Unspecified
- 278 Bookbinding, Blank Books, Loose Leaf Binders, Related Industries
- 279 Printing Services Industries, Typesetting

Chemical & Allied Products

- 281 Industrial Inorganic & Organic Chemicals
- 282 Plastics Materials & Synthetic Resins, Synthetic Rubber, Synthetic & Other Human-Made Fibers, Except Glass
- 283 Drugs for Human or Veterinary Use
- 284 Soap, Detergents & Cleaning Preparations, Perfumes, Cosmetics, etc.
- 285 Paints, Varnishes, Lacquers, Enamels, Allied Products
- 286 Gum & Wood Chemicals
- 287 Agricultural Chemicals
- 289 Miscellaneous Chemical Products

Petroleum Refining

- 291 Petroleum Refining
- 299 Misc. Petroleum Products

Rubber & Misc. Plastic Products

- 301 Tires & Inner Tubes
- 306 Fabricated Rubber Products
- 307 Miscellaneous Plastics Products

Leather & Leather Products

- 314 Footwear, Except Rubber
- 319 Leather Goods, Other

Stone, Clay, Glass Products

- 323 Glass Products Made of Purchased Glass
- 326 Pottery, Related Products
- 327 Concrete, Gypsum, Plaster Products

- 328 Cut Stone, Stone Products
- 329 Abrasive, Asbestos, Misc. Nonmetallic Mineral

Primary Metal Industries

- 331 Blast Furnaces, Steel Works, Rolling & Finishing Mills
- 332 Iron & Steel Foundries
- 335 Rolling, Drawing & Extruding of Nonferrous Metals
- 336 Nonferrous Foundries
- 339 Misc. Primary Metal Industries
- Fabricated Metal Products, Except Machinery & Transportation**
- 343 Heating Apparatus, Except Electric & Plumbing Fixtures
- 344 Fabricated Structural Metal Products
- 345 Screw Machine Products, Bolts, Nuts, Screws, Rivets & Washers
- 346 Metal Stampings
- 347 Coating, Engraving, Allied Services
- 348 Misc. Fabricated Wire Products
- 349 Misc. Fabricated Metal Products

Machinery, Except Electrical

- 351 Engines & Turbines
- 352 Farm Machinery & Equipment
- 353 Construction, Mining, Materials Handling Machinery
- 354 Metalworking Machinery
- 355 Special Industry Machinery, Except Metalworking Machinery
- 356 Industrial Machinery & Equipment
- 357 Office, Computing, Accounting Machines
- 358 Service Industry Machines
- 359 Miscellaneous Machinery (Except Electrical), Machine Shops

Electrical Machinery, Equipment, etc.

- 361 Electric Transmission & Distribution Equipment
- 362 Electrical Industrial Apparatus
- 363 Household Appliances
- 364 Electric Lighting & Wiring Equipment
- 365 Radio & TV Receiving Sets, Satellite Dishes, Except Communication Types
- 366 Communication Equipment
- 367 Electronic Components & Accessories
- 369 Misc. Electrical Machinery, Equipment, Supplies

Transportation Equipment

- 371 Motor Vehicles & Motor Vehicle Equipment
- 372 Aircraft & Parts
- 373 Ship & Boat Building & Repairing
- 375 Motorcycles, Bicycles & Parts
- 379 Misc. Transportation Equipment

Professional, Scientific, Controlling Instruments, Photographic & Optical Goods, Watches & Clocks

- 381 Engineering, Laboratory, Scientific & Research Instruments & Associated Equipment
- 382 Instruments for Measuring, Controlling, Physical Characteristics
- 383 Optical Instruments & Lenses
- 384 Surgical, Medical, Dental Instruments & Supplies
- 385 Ophthalmic Goods
- 386 Photographic Equip. & Supplies
- 387 Watches, Clocks, Clockwork Operated Devices & Parts

Misc. Manufacturing Industries

- 391 Jewelry, Silverware, Plated Ware
- 393 Musical Instruments & Parts
- 394 Toys, Amusement, Sporting & Athletic Goods
- 395 Pens, Pencils, Other Office & Artist Materials
- 396 Costume Jewelry, Buttons, Misc. Notions, Except Precious Metal
- 398 Misc. Manufacturing Industries

5. TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, SANITARY SEWERS

Railroad Transportation

- 401 Railroads, Steam, Diesel, Electric, etc.

Local, Suburban & Interurban Passenger Transportation

- 411 Local & Suburban Passenger & Ambulance
- 412 Taxicabs & Limousines
- 413 Intercity & Rural Highway Passenger Transportation
- 417 Terminal & Service Facilities for Motor Vehicle Passengers

Motor Freight Transportation & Warehousing

- 421 Trucking, Local & Long Distance
- 422 Public Warehousing
- 423 Terminal & Terminal Maintenance Facilities for Motor Freight

Water Transportation

- 433 Great Lakes, St. Lawrence Seaway Transportation
- 446 Services Incidental to Water Transportation - Charter Boats, Marinas Without Retail Sales

Air Transportation

- 451 Air Transportation, Scheduled Carriers
- 452 Air Transportation Nonscheduled Carriers
- 458 Fixed Facilities & Services

Pipe Line Transportation

- 461 Pipe Lines

Transportation Services

- 471 Freight Forwarding
- 472 Arrangement of Transportation, Travel Agents, Shipping Agents & Brokers
- 478 Miscellaneous Services Incidental to Transportation

Communication

- 481 Telephone Communication, Wire or Radio
- 483 Radio Broadcasting & Television
- 489 Communication Services, Cable TV, etc.

Electric, Gas & Sanitary Services

- 491 Electric Companies & Systems
- 492 Gas Companies & Systems
- 493 Combination Companies
- 494 Water Supply
- 495 Sanitary Services, Landfill, Garbage Pickup, etc.

6. WHOLESALE TRADE

- 501 Motor Vehicle & Automotive Equipment
- 502 Drugs, Chemicals, Allied Products
- 503 Piece Goods & Apparel
- 504 Groceries, Related Products
- 505 Farm Products, Raw Materials, Grain Elevators
- 506 Electrical Goods
- 507 Hardware, Plumbing, Heating, Cooling Equipment & Supplies
- 508 Machinery, Equipment, Supplies, Chain Saws, Vending Machines, etc.
- 509 Miscellaneous Wholesalers - Import/Export, Jewelry, Unspecified Distributors
- 511 Metals & Minerals
- 512 Petroleum Bulk Stations & Related Products
- 513 Scrap & Waste Materials
- 514 Tobacco & Tobacco Products
- 515 Beer, Wine, Distilled Alcoholic Beverages

BUSINESS CODES, Continued

- 516 Paper & Related Products
- 517 Furniture & Home Furnishings
- 518 Lumber & Construction Materials

7. RETAIL TRADE

Retail Building Materials, Hardware & Farm Equipment

- 521 Lumber & Other Building Materials Dealers
- 522 Heating, Plumbing, Air Conditioning Equipment, Hot Tubs, Water Conditioners & Purifiers
- 523 Paint, Glass, Wallpaper Stores
- 524 Electrical Supply Stores
- 525 Hardware & Farm Equipment, Chain Saws, Fire Alarms, Security Systems, Drilling Equipment, etc.

Retail General Merchandise

- 531 Major Department Stores
- 532 Other Department Stores & Mail Order Houses - Catalog Sales
- 533 Variety Stores
- 534 General Stores
- 535 Direct Sellers, Peddlers, Party Plan Merchandisers
- 536 Vending Machines, (Excluding Food, Beverages, Music Amusement)
- 539 Fabric & General Merchandise

Retail Food

- 541 Grocery Stores, Delicatessens
- 542 Meat, Fish, Sea Food Markets
- 543 Fruit Stores & Vegetable Markets
- 544 Candy, Nuts & Confectionery
- 545 Dairy Products
- 546 Retail Bakeries
- 547 Retail Milk Route
- 549 Health Food, Soda Pop, Miscellaneous Food

Retail Automotive Dealers & Gasoline Service Stations

- 551 New & Used Car Dealers
- 552 Used Car Dealers Only
- 553 Tire, Battery, Automotive Accessory, Car Radio & Phone Dealers
- 554 Gasoline Service Stations
- 555 Mobile Homes, Motor Homes, Camping Vehicles, New & Used
- 556 Aircraft Sales & Service
- 557 Watercraft Sales & Service, Marinas with Retail Sales
- 558 Motorcycle, Snowmobile, ATV, New & Used
- 559 Vehicle Dealers Not Elsewhere Classified

Retail Apparel & Accessories

- 561 Men's & Boy's Clothing
- 562 Women's Clothing, Bridal, Lingerie, etc.
- 563 Women's Accessories & Specialty Stores
- 564 Children's & Infants Wear Stores
- 565 Family Clothing Stores
- 566 Shoe Stores
- 567 Custom Tailors
- 568 Furrier & Fur Shops
- 569 Miscellaneous Apparel & Accessory Stores, Screen Printing on Cloth

Retail Furniture, Home Furnishing Stores, etc.

- 571 Furniture Stores & Custom Cabinet Work
- 572 Household Appliance Stores
- 573 Radio, TV & Satellite, Antenna Stores
- 574 Floor Covering Stores
- 575 Drapery, Curtain, Upholstery, Interior Decorators with Stock
- 576 China, Glassware, Metalware Stores
- 577 Records, Tapes & Musical Instruments

- 579 Miscellaneous Home Furnishing - Pictures, Mirrors

Retail Eating & Drinking Places

- 581 Class C Tavern, with Liquor, Food Incidental
- 582 Tavern, Beer & Wine Only, Food incidental
- 583 Night Clubs, Cabarets, Discotheques
- 584 Hotel Dining Rooms
- 585 Family Restaurants & Cafeterias
- 586 Lunch Counters, Dairy Bars, Fast Food, Pizzerias
- 587 Caterers, Concessions, Food Vending Machines

Miscellaneous Retail Stores

- 591 Prescription Drugs, etc.
- 592 Party & Liquor Stores
- 593 Antique & Secondhand, Flea Markets
- 594 Book & Stationary Stores, Cards, Book Clubs, Office Supplies
- 595 Sporting Goods, Bicycles, Small Arms, Ammunition, Tack Supplies, Bait & Tackle, Tennis & Golf Shoes, etc.
- 596 Farm & Garden Supply Stores
- 597 Jewelry Stores
- 598 Fuel, Ice & Firewood
- 599 Retail Stores Not Elsewhere Classified, Florists, Cigars, Cameras, Arts & Crafts, Hobbies, Opticians & Optical, Picture Frames

8. FINANCE, INSURANCE, REAL ESTATE BANKING

- 601 Federal Reserve Banks
- 602 Commercial & Stock Savings Banks
- 603 Mutual Savings Banks
- 604 Trust Companies Not Engaged In Deposit Banking
- 605 Establishments Closely Related to Banking - Foreign Banks, Exchanges, Travelers Checks, Check Clearing Houses

Credit Agencies Other Than Banks

- 611 Rediscount & Financing Institutions for Credit Agencies Other Than Banks - Mortgage Companies Than Originate Loans
- 612 Savings & Loans Associations
- 613 Agricultural Credit Unions
- 614 Personal Credit Institutions
- 615 Business Credit Institutions
- 616 Mortgage & Brokers

Security & Commodity Brokers, Dealers, Exchanges, Services

- 621 Security Brokers, Dealers, Flotation Companies
- 622 Commodity Contracts Brokers & Dealers
- 628 Services Allied with the Exchange of Securities or Commodities

Insurance Carriers

- 631 Life Insurance
- 632 Accident & Health Insurance
- 633 Fire, Marine, Casualty Insurance
- 635 Surety Insurance
- 636 Title Insurance
- 639 Other Insurance Carriers

Insurance Brokers, Brokers, Services

- 641 Insurance Agents, Brokers, Unspecified Services & Claims Adjustors
- 651 Real Estate Investments, Real Estate Operators & Lessors, Except Developers
- 653 Real Estate Agents, Brokers, Managers & Unspecified
- 654 Title Abstract Companies

- 655 Subdividers, Developers Cemetery Assoc.
- 656 Operative Builders

Combinations of Real Estate, Insurance, Loan & Law Offices

- 661 Combinations of Real Estate, Insurance, Loans & Law Offices

Holding & Other Investment Companies

- 671 Holding Companies
- 672 Investment Companies
- 673 Trusts
- 679 Miscellaneous Investing Institutions, Franchisors, Selling or Licensing, Gas & Oil Leases

9. SERVICES

Hotels, Rooming Houses, Camps & Other Lodging Places

- 701 Hotels, Motels, Tourist Courts
- 702 Rooming & Boarding Houses, Bed & Breakfasts
- 703 Trailer Parks, Camps
- 704 Organization Hotels & Lodging Houses, on Membership Basis

Personal Services

- 721 Dry Cleaning & Dyeing Plants, Diaper Service, Laundries, etc.
- 722 Photographic Studios, Aerial Maps
- 723 Beauty, Cosmetology, Nail Shops & Schools
- 724 Barber Shops & Schools
- 725 Shoe Repair & Shine
- 726 Funeral Service & Crematories
- 727 Pressing, Alteration, Garment Repair
- 729 Misc. Personal Services - Debt Counseling, Invalid Supply Rental, Massages, Reducing & Sun Tan Salons, Valet Parking, etc.

Miscellaneous Business Services

- 731 Advertising, Sign Painting
- 732 Consumer Credit Reporting, Mercantile Reporting, Adjustment & Collection Agencies
- 733 Duplicating, Addressing, Blueprinting, Photocopying, Mailing, Mailing List Compilers, Stenographic Services
- 734 Services to Dwellings Including Mobile Homes, Window Cleaning, Janitorial, Maintenance, Exterminating, etc.
- 735 News Syndicates
- 736 Private Employment Agencies
- 737 Computer Rental, Consultants, Software
- 739 Business Services, Management, Training, Consulting, Rentals, Sales & Manufacturing Representatives, Coin-Operated Amusement Devices

Automobile Repair, Services, Garages

- 751 Car & Truck Rentals, without Drivers
- 752 Automobile Parking
- 753 Automobile Repair Shops, Van Conversions
- 754 Automobile Services, Car Wash, Driver Education

Miscellaneous Repair Services

- 762 Electrical Repair Shops
- 763 Watch, Clock, Jewelry Repair
- 764 Reupholstery & Furniture Repair
- 769 Miscellaneous Repair Shops & Related Services - Locksmiths, Taxidermists, Welding, Specialized Repairs

Motion Pictures

- 781 Motion Picture Production & Distribution

- 783 Motion Picture Theaters & Drive-In Theaters
- 784 Video Film Rentals

Amusement & Recreation Services, Except Motion Pictures

- 791 Dance Halls, Studios, Schools
- 792 Theatrical Producers, Bands, Orchestras & Entertainers
- 793 Bowling Alleys, Billiard & Pool Parlors
- 794 Sports Promoters & Commercial Operators, Miscellaneous Amusement & Recreation Services, Health Spas & Gyms

Medical & Other Health Services

- 801 Physicians & Surgeons
- 802 Dentists & Dental Surgeons
- 803 Osteopathic Physicians
- 804 Chiropractors
- 806 Hospitals
- 807 Medical & Dental Laboratories
- 809 Miscellaneous Health & Allied Services, Nursing Homes, Optometrists

Legal Services

- 811 Legal Services

Educational Services

- 821 Elementary & Secondary Schools, Day Care Nurseries & Schools
- 822 Colleges, Universities, Professional Schools, Junior Colleges, Normal Schools
- 823 Libraries, Information Centers, Mobile Libraries
- 824 Correspondence Schools, Vocational Schools, Business Colleges
- 829 Miscellaneous Schools & Educational Services

Museums, Art Galleries, Botanical & Zoological Gardens

- 841 Museums, Art Galleries, Planetaria
- 842 Arboreta, Botanical & Zoological Gardens

Nonprofit Membership Organizations

- 861 Business Associations
- 862 Professional Membership Organizations
- 863 Labor Unions & Organizations
- 864 Civic, Social, Fraternal Associations
- 865 Political Organizations
- 866 Religious Organizations
- 867 Charitable Organizations
- 869 Miscellaneous Nonprofit Membership Organizations

Private Households

- 881 Private Households - Domestic Employees, Cleaning, Baby-sitting, Private Nursing

Miscellaneous Services

- 891 Engineering & Architectural
- 892 Nonprofit Educational & Scientific Research Agencies
- 893 Accounting, Auditing, Bookkeeping, Data Processing Services
- 899 Misc. Services, Family & Marriage Counseling, Social Work, etc.

10. GOVERNMENT

- 919 Federal Government
- 929 State Government
- 939 County Government
- 949 City Government
- 959 Township Government
- 969 School District

UIA Schedule A - Liability Questionnaire

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.**

UIA Account Number, if already assigned

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Federal Employer Identification No. (required)

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An employing unit becomes liable to pay Michigan unemployment taxes when the employing unit meets any of the following criteria:

- Pays \$1,000 or more in gross wages for covered employment in a calendar year.
- Employs one or more employees in 20 different weeks within a calendar year.
- Acquires all or part of an existing Michigan business.
- Pays at least \$1,000 in cash, not including room and board, for domestic service within a calendar quarter.
- Pays at least \$20,000 in cash, not including room and board, for agricultural service within a calendar quarter, **OR** employs at least 10 agricultural workers in each of 20 different weeks in the current or preceding calendar year.
- Elects coverage under the terms of the Michigan Employment Security (MES) Act.
- Is subject to federal unemployment tax.

When any one of the above criteria is met, you must submit Form 518, *Registration for Michigan Taxes*, and UIA Schedule A - *Liability Questionnaire* and UIA Schedule B - *Successorship Questionnaire*. You must also begin quarterly filing of Form UIA 1020, *Employer's Quarterly Tax Report*, Form UIA 1020-R, *Reimbursing Employer's Quarterly Payroll Report* and Form UIA 1017, *Wage Detail Report*. Unemployment taxes are due and payable beginning with the first calendar quarter in which you had payroll. Due dates for tax and wage reports are April 25, July 25, October 25 and January 25.

Providing inaccurate or incomplete information in this Registration, or UIA Schedules A or B, will be evidence of intentional misrepresentation and may subject you to the civil and/or criminal penalties provided in Sections 54 and 54b of the *Michigan Employment Security (MES) Act*.

On what date did/will you first employ anyone in Michigan?

Month	Day	Year								
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Complete only **one** of the seven items below that best describes your business.

1. EMPLOYERS OTHER THAN DOMESTIC OR AGRICULTURAL

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.

Month	Day	Year								
<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>				

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								
<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>				

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								
<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>				

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								
<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>				

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								
<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>				

4. NONPROFIT EMPLOYERS

Nonprofit organizations finance their unemployment liability by either (1) paying unemployment taxes on the taxable wages of their employees (contributing) or (2) making a specific prior election to reimburse the UIA for any unemployment benefits paid to their former employees (reimbursing). A nonprofit organization that does not elect to be reimbursing will be, by default, contributing. To elect reimbursing status, see paragraphs 4A-4D.

A. Nonprofit employers electing reimbursing status must provide the UIA with a copy of the documentation from the Internal Revenue Service (IRS) granting 501(c)(3) status.

- ☐ 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.

Continued on page 2

4. NONPROFIT EMPLOYERS (continued)

- B. If you are a nonprofit employer electing reimbursing status, enter the amount (or estimate) of your gross annual payroll

\$

- C. **Bonding Requirements.** Section 13a of the *Michigan Employment Security (MES) Act* requires that **nonprofit** employers electing reimbursing status on or after December 21, 1989, and that have, or expect to have, a gross payroll of more than \$100,000 during any calendar year must notify the UIA of that fact immediately and must provide a surety bond, irrevocable letter of credit, or other banking device approved by the UIA, in an amount to be determined by the UIA to secure the employer's obligations under the MES Act. If you exceed \$100,000 in gross payroll in a later year, you are obligated to notify the UIA, and provide the bond at that time.

- D. If your organization is funded more than 50 percent by a grant, list the source and duration of the grant.

Source	Start Date	End Date

5. GOVERNMENTAL AGENCIES, INDIAN TRIBES AND TRIBAL UNITS

Governmental entities generally reimburse unemployment insurance benefits paid to former employees on a dollar-for-dollar basis unless they elect to make quarterly "contribution" payments.

- A. If you are a governmental agency, or Indian tribe or tribal unit, identify the type (i.e., city, township, commission, authority, tribe, etc.)

--	--

Month

Day

--	--

--	--

- B. Enter your fiscal year beginning date

Under the MES Act, a governmental agency or Indian tribe finances its unemployment liability by (1) reimbursing the UIA for any unemployment benefits paid to their former employees (reimbursing) or (2) electing to pay unemployment taxes on the taxable wages of its employees (contributing).

- C. ☐ Check this box if you elect to be a contributing employer. Failure to check this box will result in the establishment of your liability as a reimbursing employer. Indian tribes and tribal units are subject to the same bonding requirements as nonprofit employers (see Line 4C, above).

6. FEDERAL UNEMPLOYMENT TAX ACT (FUTA) SUBJECTIVITY. Select this option ONLY if you are NOT liable for UIA taxes under any of the other employer types (1-5 above).

State

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If you are already subject to FUTA, enter the state, other than Michigan, where you became liable

Note: "Subject to FUTA" refers to filing Form 940 with the IRS. If you are required to file Form 940 (FUTA) with the IRS in other states, you are required to file and pay state unemployment taxes in Michigan.

7. ELECTIVE COVERAGE. For employers who would not otherwise be liable for unemployment taxes, such as churches.

- ☐ Check this box if you wish to elect coverage under the MES Act. Approval is subject to UIA review; some qualifiers apply. Your election, if granted, will apply to all your employees.

Give your reason for electing coverage in the space provided below. If you are an individual owner or partnership electing to cover family members, specify their relationship to the owner or partners. You may not elect coverage for your parents or spouse, nor for your child under the age of 18. Individual owners and partners cannot elect coverage for themselves. You may not elect coverage for domestic employment below the statutory requirements stated above. Election of coverage remains in effect for a minimum of two calendar years.

Print Name of Owner/Officer			Signature of Owner/Officer
Title	Telephone Number	Date	
Print Name of Owner/Officer			Signature of Owner/Officer
Title	Telephone Number	Date	

Attach this schedule to Form 518, *Registration for Michigan Taxes* and mail it to the Michigan Department of Treasury.

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.

Successorship Reporting Requirement. If you acquired any part of the Michigan assets, trade or business of another employer, as defined in Part 3 of this form, by purchase, rental, lease, inheritance, merger, foreclosure, bankruptcy, gift or any other form of transfer, you must provide the following information. If you made multiple acquisitions, you must file a separate UIA Schedule B for each acquisition (photocopies of this form are acceptable). **If you made no acquisitions, you are still required to complete this schedule.** If subsequent to completing this registration form, you transfer the assets (by sale or transfer), organization (payroll/employees), trade (customers/accounts), or business (products/services), in whole or in part, to a new or previously existing business in Michigan, it is **mandatory** that you notify this Agency **immediately** by completing an additional Schedule B.

UIA Account Number
(if already assigned)

Federal Employer Identification No.
(required)

PART I: QUESTIONS ABOUT PRIOR OR CURRENT BUSINESS FORMATIONS, ACQUISITIONS OR MERGERS

For each of the following five business formation, acquisition or merger types, the employer must indicate the pertinent business name, address and UIA Account Number in the space provided.

1. In the past 6 years, you formed, acquired or merged with a business by any means. If not applicable, check box ☐

Business Name and Address	UIA Account Number

- a. If you formed a new business, what did you acquire from the previously existing business? (check all that apply)
☐ Land ☐ Buildings ☐ Furniture/Fixtures ☐ Equipment ☐ Inventory ☐ Accounts Receivable ☐ Goodwill
☐ Employees ☐ Trade ☐ Customer Accounts ☐ None
- b. If you purchased, acquired or merged with an existing business by any means (including lease), what assets did you acquire? (check all that apply)
☐ Land ☐ Buildings ☐ Furniture/Fixtures ☐ Equipment ☐ Inventory ☐ Accounts Receivable ☐ Goodwill
☐ Employees ☐ Trade ☐ Customer Accounts ☐ None
- c. What was the business activity of the previous business?

2. At the current time, you are forming, or acquiring, a business by any means. If not applicable, check box ☐

Business Name and Address	UIA Account Number

- a. If you formed a new business, what did you acquire from a previously existing business? (check all that apply)
☐ Land ☐ Buildings ☐ Furniture/Fixtures ☐ Equipment ☐ Inventory ☐ Accounts Receivable ☐ Goodwill
☐ Employees ☐ Trade ☐ Customer Accounts ☐ None
- b. If you are purchasing or acquiring an existing business by any means (including by lease), what assets are you acquiring? (check all that apply)
☐ Land ☐ Buildings ☐ Furniture/Fixtures ☐ Equipment ☐ Inventory ☐ Accounts Receivable ☐ Goodwill
☐ Employees ☐ Trade ☐ Customer Accounts ☐ None
- c. Will any owner or owners of the previous business continue to operate or manage the business being registered by this form?
☐ Yes ☐ No If yes, provide name, title and business address below.

d. What was the business activity of the previous business?

e. 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)**3. At 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?

4. At the current time, you are merging, by any means, with one or more business entities. If not applicable, check box ☐

Business Name and Address	UIA Account Number

a. If you are purchasing or acquiring an existing business by merger, what are you acquiring? (check all that apply)

- ☐ Land ☐ Buildings ☐ Furniture/Fixtures ☐ Equipment ☐ Inventory ☐ Accounts Receivable ☐ Goodwill
☐ Employees ☐ Trade ☐ Customer Accounts ☐ None

b. If you are forming a new business, what are you acquiring from a previously existing business? (check all that apply)

- ☐ Land ☐ Buildings ☐ Furniture/Fixtures ☐ Equipment ☐ Inventory ☐ Accounts Receivable ☐ Goodwill
☐ Employees ☐ Trade ☐ Customer Accounts ☐ None

c. Will any owner or owners of the merging business continue to operate or manage the business being registered by this form?

- ☐ Yes ☐ No If yes, provide name, title and business address below.

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?

5. You are intending to form a business at a future time, by any means. If not applicable, check box ☐

- ☐ Yes ☐ No

If yes, please explain:

PART II: FORMER OWNER INFORMATION

Former Owner's Name	Former Owner's UIA Account Number or FEIN, if known.
Corporate Name or DBA	Area Code & Telephone Number
Current Street Address (not a P.O. Box)	
City, State, ZIP	

PART III: ACQUISITION INFORMATION

1. Did you acquire all, part, or none of the **assets** of any former **business**? ☐ All ☐ Part

What Percent?	Date Acquired
%	

☐ None

2. Did you acquire all, part, or none of the **organization** (employees/payroll/personnel) of any former business?
 - a. If all or part, indicate the percent and date acquired. ☐ All ☐ Part

What Percent?	Date Acquired
%	

☐ None
 - b. Did you acquire all or part of the employees/payroll/personnel of any former business by leasing any of those employee/payroll/personnel? ☐ Yes ☐ No (If yes, provide a copy of your lease agreement)

3. Did you acquire all, part, or none of the **trade** (customers/accounts/clients) of any former business? ☐ All ☐ Part

What Percent?	Date Acquired
%	

☐ None

4. Did you acquire all, part, or none of the former owner's Michigan **business** (products/services) of any former business? ☐ All ☐ Part

What Percent?	Date Acquired
%	

☐ None

5. Was the Michigan business described in 1-4 above being operated at the time of acquisition? If no, enter the date it ceased operation. ☐ Yes ☐ No

Month	Day	Year
<table border="1" style="display: inline-table; width: 40px; height: 20px;"></table>	<table border="1" style="display: inline-table; width: 40px; height: 20px;"></table>	<table border="1" style="display: inline-table; width: 60px; height: 20px;"></table>

6. Are you conducting/operating the Michigan business you acquired? ☐ Yes ☐ No

7. Is your Michigan business substantially owned or controlled in any way by the same interests that owned or controlled the organization, business or assets of a former business? ☐ Yes ☐ No

8. Did you hold any secured interest in any of the Michigan assets acquired? ☐ Yes ☐ No If yes, enter balance owed

9. Enter the reasonable value of the Michigan organization, trade, business or assets acquired?

Providing inaccurate or incomplete information in this Registration, or UIA Schedules A or B, will be evidence of intentional misrepresentation and may subject you to the civil and/or criminal penalties in Sections 54 and 54b of the Michigan Employment Securities (MES) Act.

Print Name of Owner/Officer			Signature of Owner/Officer/Authorized Agent
Title	Telephone Number	Date	
Print Name of Owner/Officer			Signature of Owner/Officer/Authorized Agent
Title	Telephone Number	Date	

Attach this schedule to Form 518, Registration for Michigan Taxes and mail it to the Michigan Department of Treasury.

Power of Attorney

Issued under authority of the Revenue Act and the Michigan Employment Security (MES) Act.

Complete this form if you wish to appoint someone to represent you to the State of Michigan on tax, benefit or debt matters, or if you wish to revoke or change your current Power of Attorney representation. Read the instructions on page 2 before completing this form.

PART 1: TAXPAYER INFORMATION

Taxpayer Name and Address (include spouse's name if joint return)		If a business, enter DBA, trade or assumed name.	
		Telephone Number	Fax Number
		FEIN or Treasury Account No.	
		UIA Account No.	
Taxpayer SSN	Spouse SSN	E-mail Address	

PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES

Your authorized representative may be an organization, firm, or individual. If your representative is not an individual, designate a contact person. Submit a separate form for each representative.

Representative Name and Address	Contact Name (if applicable)	E-mail Address
	Telephone Number	Fax Number
	Beginning Authorization Date (mm/dd/yyyy)	Ending Authorization Date (mm/dd/yyyy) *

PART 3: TYPE OF AUTHORIZATION

☐ GENERAL AUTHORIZATION

Authorizes my representative to: (1) inspect or receive confidential information, (2) represent me and make oral or written presentations of fact and/or argument, (3) sign returns, (4) enter into agreements, and (5) receive mail from Treasury or UIA (includes forms, billings, and notices). **This authorization applies to all tax/non-tax matters and for all years or periods.**

Treasury ☐ UIA** ☐

☐ LIMITED AUTHORIZATION

Select the type of authorization by checking the appropriate boxes in Section A and Section B.

1. Inspect or receive confidential information.....
2. Represent me and make oral or written presentation of fact or argument.....
3. Sign returns
4. Enter into agreements.....
5. Receive mail from Treasury or UIA (includes forms, billings and notices)

Section A - Treasury	
All Tax/Nontax Matters	Only as Specified Below
☐	☐
☐	☐
☐	☐
☐	☐
☐	☐

Section B - UIA**	
All Tax/Nontax Matters	Only as Specified Below
☐	☐
☐	☐
☐	☐
☐	☐
☐	☐

Tax Type (Income, Unemployment, Sales, Student Loan, etc.)	Form Type (MI-1040, UIA 1020, 1020-R, 1017, etc.) or Assessment No.	Year(s) or Period(s)

PART 4: CHANGE IN POWER OF ATTORNEY

- ☐ **CHANGE IN POWER OF ATTORNEY REPRESENTATION:** This form replaces all earlier Powers of Attorney, except those attached, on file for the same tax/non-tax matters and years or periods covered by this Power of Attorney.
- ☐ **REVOKE PREVIOUS AUTHORIZATION:** I revoke all Powers of Attorney submitted and will represent myself in all tax matters.

Treasury ☐ UIA** ☐

PART 5: TAXPAYER'S SIGNATURE

If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this Power of Attorney.

Signature	Name or Title Printed or Typed	Date
Spouse's Signature	Name or Title Printed or Typed	Date

* If no Ending Authorization Date is provided, the above-named representative will be authorized to represent you until you notify the Michigan Department of Treasury or Unemployment Insurance Agency (UIA) in writing that this Power of Attorney is revoked.

** Unemployment Insurance Agency is abbreviated throughout this form as UIA.

Instructions for Power of Attorney (Form 151)

Complete and file a *Power of Attorney* (Form 151) if you wish to appoint an individual, firm, or organization as your representative in tax or debt matters before the State of Michigan. Failure to complete this form will prohibit Treasury or the Unemployment Insurance Agency (UIA) from discussing your tax return information with another person or releasing your tax return to another person.

PART 1: TAXPAYER INFORMATION

Enter the taxpayer's name, address, telephone number, fax number, and e-mail address (if applicable). If the taxpayer is a business operating under another name, enter the DBA, trade or assumed name. Enter the Social Security number(s), federal employer identification number (FEIN) or other account number, whichever applies. Also enter the UIA Account Number if this Power of Attorney applies to any state unemployment insurance tax matters. If spouses are designating the same representative, enter the spouse's name, address (if different) and Social Security number.

PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES

You must submit a separate form for each representative. Enter the authorized representative's telephone number, fax number, and e-mail address (if applicable). If your representative is not an individual, designate a contact person. Indicate the beginning and ending dates of authorization.

PART 3: TYPE OF AUTHORIZATION

Check the **General Authorization** box to allow your representative to act on your behalf to do all of the following: (1) inspect and receive confidential information, (2) represent you and make oral or written presentations of fact and/or argument, (3) sign returns, (4) enter into agreements, and (5) receive all (includes forms, billings, and payment notices). **This authorization applies to all tax/non-tax matters and for all years or periods.**

You may restrict your representative's authorization to act on your behalf by checking the **Limited Authorization** box, and checking the appropriate boxes in Section A and/or B. To limit the authorization for specific tax matters, check the appropriate "Only as Specified Below" boxes, and indicate the type of tax, type of form, and years/periods for which you are granting authorization in the space provided.

Check this box if your representative is authorized to:

1. Inspect or receive confidential information.
2. Represent you and make oral or written presentation of fact or argument.
3. Sign tax returns.
4. Enter into agreements (such as payment plans).
5. Receive mail.

PART 4: CHANGE IN POWER OF ATTORNEY

Unless otherwise specified, this Power of Attorney replaces or revokes any previous Power of Attorney on file with the Michigan Department of Treasury or the Unemployment Insurance Agency for the same tax matters identified on this form.

You must identify any previous authorizations that are to remain in effect, and attach a copy of the authorizations to this form when filed.

PART 5: TAXPAYER SIGNATURE

You and your spouse, if a joint return, must sign and date the form.

FILING

Except as noted below, mail this form to the Registration Section. Treasury will forward your form to UIA.

Customer Contact Center
Registration Section
Michigan Department of Treasury
P.O. Box 30778
Lansing, MI 48909-8278
Or fax to: 517-636-4520

If the Michigan Accounts Receivable Collection System (MARCS) has requested you to file this form, mail your completed form and any attachments to:

MARCS
P.O. Box 30158
Lansing, MI 48909-7658
Or fax to: 517-272-5562

If a district office representative has requested you to file this form, mail it to that representative.

If the Treasury Collection Division has requested you to file this form, mail it to:

Collection Division
Michigan Department of Treasury
P.O. Box 30199
Lansing, MI 48909
Or fax to: 517-636-5245

If UIA has asked you to file this form, mail it to:

UIA Tax Office
P.O. Box 8068
Royal Oak, MI 48068-8068
Or fax to: 313-456-2130 (for UIA only)

If you are an individual taxpayer (not representing a business), mail this form to:

Customer Contact Center
Individual Correspondence Section
Michigan Department of Treasury
P.O. Box 30757
Lansing, MI 48909
Or fax to: 517-636-4488

Total Copies: 30,000
Toal Cost: \$ 8,105
Unit Cost: \$ 0.2702