Unemployment Insurance Agency

Reading and Completing Tax Forms

Finding Forms

Form UIA 1020

Do Not Make Address Corrections On This Form.
If the pre-printed address is not correct, please call (800) 638-3994 (in Michigan) or (313) 456-2180 to obtain Form UIA 1025, *Employer Request for Address/Name Change*.

INSTRUCTIONS: This report is due on the 25th of the month following the end of the calendar quarter and can be filed on-line through B2G On-Line Services at www.michigan.gov/uia. See reverse side for detailed instructions, Statement of Authority, reporting requirements, and interest and penalty charges. Employers without a UIA account number: Note special instructions on reverse side.

CHECKS SHOULD BE MADE PAYABLE TO: State of Michigan – Unemployment Insurance Agency
(Write your 7-digit UIA Employer AccountNumber on the front of the check.)

To insure proper processing of this report, type/print characters in ink within the boxes as shown. 0 1 2 3 4 5 6 7 8 9

☐ **Check box, if final report.**
***See reverse side for instructions**

1. UIA Employer Account Number
2. Taxable Wage Limit
3. Quarter Ending Date
4. Federal Emp. I.D. Number
5. Gross Wages $, , , .
6. Excess Wages $, , , .
7. Taxable Wages $, , , .
8. Tax Rate
9. Tax Due $, , , .
10. Prior Account Balance As of
11. Amount Enclosed $, , , .
12. Provide the ***number*** of all ***full-time*** and ***part-time workers*** who worked during or received pay for the pay period which includes the 12th of the month.
    - 1st Month
    - 2nd Month
    - 3rd Month

YOUR CERTIFICATION: I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct and complete.

Signature

Title | *Date*

MAKE A COPY FOR YOUR RECORDS

TELEPHONE ( ) -

Calculating Excess Wages

For example: An employee is paid $3,250 per quarter, and the taxable wage limit for that year is $9,000. Quarterly wages are reported as follows:

Wages	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	TOTAL
Gross	$3,250	$3,250	$3,250	$3,250	$13,000
Excess	0	0	$750	$3,250	$ 4,000
Taxable	$3,250	$3,250	$2,500	0	$ 9,000

Form UIA 1020-R

REIMBURSING EMPLOYER'S QUARTERLY PAYROLL REPORT

Employer Name & Address

Mail To:
Unemployment Insurance Agency
Tax Office
PO Box 33598
Detroit, MI 48232-5598

DO NOT MAKE ADDRESS CORRECTIONS ON THIS FORM.
If the pre-printed address is not correct, please call (800) 638-3994 (in Michigan) or (313) 456-2180 to obtain Form UIA 1025, *Employer Request for Address/Name Change.*

INSTRUCTIONS: This report is due on the 25th of the month following the end of the calendar quarter. See reverse side for detailed instructions.

To insure proper processing of this report, type/print characters in ink within the boxes as shown.	0	1	2	3	4	5	6	7	8	9

1. UIA Account Number
2. Federal Emp. I.D. Number –
3. Quarter Ending Date / /
4. Gross Wages $
5. Provide the number of all full-time and part-time workers who worked during, or received pay for the pay period, which includes the 12th of the month

1st Month						
2nd Month						
3rd Month						

YOUR CERTIFICATION: I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct and complete.

Signature: Date:

Title: Telephone ( ) -

Form UIA 1017

UIA 1017 (Rev. 8-09)

Wage Detail Report

STATE OF MICHIGAN, DEPARTMENT OF ENERGY, LABOR & ECONOMIC GROWTH
UNEMPLOYMENT INSURANCE AGENCY

See reverse side for detailed instructions and penalty provisions.

THIS REPORT IS DUE BY THE 25TH DAY OF MONTH FOLLOWING THE END OF A CALENDAR QUARTER

Authorized by MCL 421.1, et seq.

Report Quarter Ending: _____ **Return by:** _____

MAIL ONLY ONE UIA 1017 REPORT PER QUARTER TO:

UIA Wage Record Unit
P.O. Box 9052
Detroit, MI 48202-9052
1-313-456-2760
(TTY customers use 1-866-366-0004)

RESET FORM

FEIN _____

UIA 7-digit Account Number _____ / Multi-Unit 000

Please Type Or Print All Information

FAMILY OWNED? Enter "F"	DELETE (X)	SOCIAL SECURITY NUMBER	EMPLOYEE NAME LAST NAME	EMPLOYEE NAME FIRST NAME	GROSS WAGES PAID THIS QUARTER
					$
					$
					$
					$
					$
					$

Wages To Be Reported

WAGES TO BE REPORTED

When reporting gross wages, enter the total amount of wages paid to each employee during the calendar quarter.

DO:

– include wages paid in cash.

– include as wages any medium other than cash, such as the cash equivalent of meals furnished on the employer's premises or lodging provided by the employer as a condition of employment.

– include commissions and bonuses, awards, and prizes.

– include vacation and holiday pay.

– include sick pay when it is paid to liquidate a worker's balance at the time of separation from employment.

– include tips actually reported by the worker to the employer.

– include the cash value of a cafeteria plan, if the employee has the option under the plan to choose cash.

Refer to Section 44 of the MES Act for more information.

Wages Not Reported

WAGES NOT TO BE REPORTED

Wage detail information must be provided for every covered employee to whom wages were paid during the calendar quarter.

DO NOT:

- report wages that were earned but not actually paid during the calendar quarter.
- include sick pay paid under an employer plan on account of sickness.
- include as wages such payments as severance pay.
- include profit-sharing.
- include pre-tax contributions to a retirement plan.
- include as wages discounts on purchases from the employer.
- include reimbursements to employees of expenses incurred on behalf of the employer.
- report wages of a worker whose services are excluded from coverage under Section 43 of the MES Act.

Form UIA 1019

UIA 1019
(Rev. 4-10)

Reset Form

State of Michigan
Department of Energy, Labor & Economic Growth
UNEMPLOYMENT INSURANCE AGENCY
WAGE RECORD UNIT
3024 W. Grand Blvd., Suite 12-450, Detroit, MI 48202
www.michigan.gov/uia

Authorized by
MCL 421.1, et seq.

AMENDED WAGE DETAIL REPORT

1. EMPLOYER NAME & ADDRESS	2. UIA ACCOUNT NO.	3. FEDERAL EMPLOYER IDENTIFICATION NO.	4. QUARTER ENDING DATE

5. TOTAL GROSS WAGES REPORTED ON THE ORIGINAL FORM UIA 1017 $	(ACTUAL) TOTAL GROSS WAGES $ FOR THIS QUARTER

6. REASON FOR THE AMENDMENT:

PLEASE READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING THIS SECTION

PART A	PART B **List only the employee(s) for whom you are reporting corrections. If you are reporting a corrected SSN, file one form for all quarters and do not report wage amounts.**				
7. SOCIAL SECURITY NUMBER ON FORM UIA 1017	8. FAMILY OWNED? Enter "F"	9. CORRECT SOCIAL SECURITY NUMBER	10. EMPLOYEE'S NAME LAST	FIRST	11. GROSS WAGES PAID THIS QUARTER DOLLARS	CENTS

Form 518 – Part 1

Reset Form

Type or print in blue or black ink.

Michigan Department of Treasury
518 (Rev. 11-07)

Registration for Michigan Taxes

Check the box that best describes the reason for this application.

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

▸ 1. Federal Employer Identification Number, if known

☐☐ – ☐☐☐☐☐☐☐

▸ 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	ZIP Code
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

Form 518 – Part 2

▸ **7.** Enter the Business Ownership Type code from Page 4 (Required) ..... ▸ **7.** [ ][ ]

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.** [ ][ ][ ][ ][ ][ ]

☐ 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.** [ ][ ][ ]

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. Month / Day / Year	**Estimated monthly payment for each tax** Required if box at left is checked.
▸ **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.**

Form 518 – Part 3

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) ..... ▸ 19. _____
If more than 1, attach a list of names and addresses.

Continued on reverse side.

Form 518 – Part 4

518, Page 2

▸ **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 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 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

Form 518 – Part 5

		Yes	No
25. **Motor Fuel/IFTA Tax:** (if you answer Yes to any of the questions below, see Web site www.michigan.gov/taxes)			
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 _____			

Form 518 – Part 6

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

Schedule A – Part 1

Michigan Unemployment Insurance Agency
518 Schedule A (Rev. 8/05)

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

Federal Employer Identification No. (required)

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.*

Schedule A – Part 2

On what date did/will you first employ anyone in Michigan? ..... Month Day Year

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

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

Schedule A – Part 3

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.

518 Schedule A, 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

Schedule A – Part 4

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.) .....

B. Enter your fiscal year beginning date ..... Month ☐☐ Day ☐☐

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).

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

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.

Schedule A – Part 5

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.

Schedule B – Part 1

Michigan Unemployment Insurance Agency
518 Schedule B (Rev. 11-07)

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) ☐☐ ☐☐☐☐☐☐☐

Schedule B – Part 2

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?

_____

Schedule B – Part 3

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?

_____

Schedule B – Part 4

518 Schedule B, Page 2

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?

_____

_____

Schedule B – Part 5

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?

_____

_____

Schedule B – Part 6

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	

Schedule B – Part 7

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
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.

Form 151, Power of Attorney

Michigan Department of Treasury and Unemployment Insurance Agency (UIA)
151 (Rev. 8-05)

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

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.

	Section A - Treasury: All Tax/Nontax Matters	Section A - Treasury: Only as Specified Below	Section B - UIA**: All Tax/Nontax Matters	Section B - UIA**: Only as Specified Below
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)	☐	☐	☐	☐

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 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.

Form 1772, Discontinuance or Transfer of Payroll Assets in Whole or Part – Part 1

UIA 1772
(Rev. 3-07)

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
UNEMPLOYMENT INSURANCE AGENCY
Tax Office – Ste 11-500
3024 W Grand Blvd, Detroit, MI 48202
PHONE: 313-456-2180 FAX: 313-456-2131
www.michigan.gov/uia

AUTHORIZED BY
MCL 421.1 et.seq

Discontinuance or Transfer of Payroll or Assets in Whole or Part

NOTICE: Information furnished on this report is used to determine termination of liability under Section 24 of the Michigan Employment Security Act (MCL 421.24). Completion of this report is required even though you may not be employing any workers at present. Failure to provide this information may result in a determination being made on the basis of the best information available. Penalties may be imposed under Section 54(a) or 54(b) of the MES Act for willful failure to comply with the requirements of the law.

If you are a leasing company, you must complete a separate Form UIA 1772 for each client entity terminating its contract.

1. Name and address **used prior** to discontinuance or transfer of payroll or assets in whole or part.
   a. Name: _____ UIA Employer Account No.: _____
   b. Business Address: _____
   c. Telephone: ( ) _____ Federal Employer ID (FEIN): _____

2. Current name and address **used since** discontinuance or transfer of payroll or assets in whole or part.
   a. Name: _____
   b. Business Address: _____
   c. Telephone: ( ) _____

3. Name and address of person having custody of books and records.
   a. Name: _____
   b. Business Address: _____
   c. Telephone: ( ) _____

4. Type of Organization (check one): ☐ Individual ☐ Partnership ☐ Limited Liability Partnership
   ☐ Limited Liability Company ☐ Corporation ☐ Other (explain): _____

Form 1772 – Part 2

5. Provide the following information concerning owner(s), partners, corporate officers, LLC members, etc., of the organization identified in item 4.:

NAME	HOME ADDRESS	TELEPHONE	SOCIAL SECURITY NUMBER

6. Reason(s) for discontinuance or transfer of payroll or assets in whole or part (check one or more).

- ☐ Sale
- ☐ Lease
- ☐ Foreclosure
- ☐ Merger
- ☐ Reorganization
- ☐ Bankruptcy
- ☐ Dissolution/Discontinuance
- ☐ Death
- ☐ New Partnership
- ☐ Incorporation
- ☐ No Employees
- ☐ Employee Leasing Company or PEO (attach copy of agreement)
- ☐ Client Entity has terminated its contract with an employee leasing company or PEO.
- ☐ Other (explain): _____

7. Provide the following information:

a. Date of discontinuance or transfer of payroll or assets in whole or part _____ b. Date of last payroll _____

c. Was your business discontinued prior to disposition? ☐ Yes ☐ No If Yes, when? _____

Form 1772 – Part 3

8. Employee leasing companies and/or PEO's provide the following information:

a. Was the client entity's business discontinued? ☐ Yes ☐ No
If yes, business name and FEIN of client entity: _____

b. Business/mailing address of client entity: _____

_____

c. Number of employees leased to client entity immediately before the discontinuance or transfer: _____

d. Gross payroll of client entity immediately before the discontinuance or transfer: $ _____

9. Provide the following information:

a. Number of business locations in Michigan _____

b. Number of business locations in Michigan discontinued _____

c. Did you discontinue all employment in Michigan? ☐ Yes ☐ No
If not, how many employees were retained? _____

d. Have you continued or resumed business in Michigan? ☐ Yes ☐ No
If Yes, complete below if different from question 1.

LEGAL NAME OF BUSINESS	ADDRESS
NATURE OF BUSINESS	DATE(S) RESUMED BUSINESS

Form 1772 – Part 4

Complete question 10 only if it applies to you.

10. Who acquired the Michigan assets, Michigan organization, Michigan trade, or Michigan business disposed of? ("Acquired" refers not only to assets purchased, but also assets acquired by rental, lease, use, inheritance, merger, mortgage, foreclosure, gift, or other transfer. If more than one individual or organization is involved, answer all parts of this question for each purchaser, using separate sheets. If preferred, additional forms will be supplied upon request.)

a. _____ NAME(S) _____ ADDRESS(ES) _____ TELEPHONE

b. FEIN _____ c. UIA ACCOUNT NO. _____

d. What percent of the total assets of all your Michigan businesses was acquired by the above? ( )%
(Attach a list of <u>any</u> of your Michigan business assets, which were <u>not</u> acquired by the above.)

e. What was the reasonable value of the Michigan organization, Michigan trade, Michigan business or Michigan assets acquired? If leasing, list the monthly lease payment amount. $ _____

f. Did the above acquire any part of your Michigan organization (employees)? ☐ All ☐ Part ( )% ☐ None

g. Were any of your employees transferred or reemployed by the above? ☐ Yes ☐ No

h. Did the above acquire any part of your Michigan trade (customers/accounts)? ☐ All ☐ Part ( )% ☐ None

i. Did the above acquire any part of your Michigan business (products/services)? ☐ All ☐ Part ( )% ☐ None

j Is the above conducting any portion of the Michigan business(es) acquired from you? ☐ All ☐ Part ( )% ☐ None

Form 1772 – Part 5

k. Is the above substantially owned or controlled, in whole or in major part, either directly or indirectly by legally enforceable means or otherwise, by the same interest or interests which owned or controlled your Michigan business at the time of transfer? ☐ All ☐ Part ( )% ☐ None

l. Did the above hold any security interest on any of the Michigan assets acquired from you? ☐ Yes ☐ No

If Yes, indicate balance owed $ _____

Upon discontinuance, disposition or transfer of all of your Michigan payroll and/or assets, taxes become immediately due and payable, and your final Quarterly Tax Report must be filed within 15 days.

TERMINATION OF COVERAGE WHERE TOTAL TRANSFER OF MICHIGAN BUSINESS IS INVOLVED. If you disposed of your Michigan business and the Agency finds that a total transfer of your experience account is required, your coverage will be terminated as of the transfer date. HOWEVER, should you have persons in your employ subsequent to the date on which your Michigan payroll and/or assets were transferred, you are required to notify this Agency immediately because you may be liable for taxes on your payroll regardless of the number of individuals in your employ.

DISCONTINUANCE OR PARTIAL TRANSFER OF MICHIGAN BUSINESS DOES NOT TERMINATE YOUR COVERAGE. Even though you may have disposed of a part, or all of your Michigan business in separate transactions, or discontinued all Michigan operations, you are required to continue to report and pay taxes on any wages paid to Michigan workers whom you may employ until such time as your coverage is legally terminated.

As prescribed in Rule 115, all documents, agreement or records describing the transactions indicated in Items 6 and 10 above, should be kept available for examination by this Agency for six years.

CERTIFICATION

I certify that the information contained in this report is accurate and complete to the best of my knowledge and belief. I understand that if I fail to provide accurate and complete information concerning the discontinuance of a business or the transfer of payroll or assets of a business, I may be subject to penalties of up to 4 times the amount of resulting unpaid unemployment taxes and imprisonment for up to 5 years.

Date: _____ Name: _____
(Signature)

_____ _____
(Phone Number w/Area Code of Person Signing This Report) (Title)

Return this form to the address on the front or fax to 313/456-2130

CONCLUSION

Employer Customer Relations

1-800-638-3994

Monday through Friday

8 am to 5 pm

www.michigan.gov/uia