



The seal of the State of Michigan is centered in the background. It features an eagle with wings spread, perched on a shield. Above the eagle is a banner with the Latin motto "E PLURIBUS UNUM". Below the eagle is another banner with the Latin motto "SI QUÆRIS PENINSULAM AMERAM". At the bottom of the seal is the word "CIRCUMSPICE".

**STATE OF MICHIGAN**  
**MICHIGAN BUSINESS TAXES**  
**Registration Booklet**

For more information regarding Michigan Treasury Taxes, go to [www.michigan.gov/taxes](http://www.michigan.gov/taxes).

# Your Responsibilities Concerning Taxes

## Federal, State and Local Taxes

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

## Federal Unemployment Tax (FUTA)

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

## State Unemployment Insurance Tax

Employers must register with the Unemployment Insurance Agency (UIA) and pay state unemployment insurance taxes. Unemployment taxes are paid entirely by the employer. Employers have an ongoing obligation to inform the Agency of **any** transfer of assets, organization, payroll, trade or business. Contact the UIA Tax Office at PO Box 8068, Royal Oak MI 48068-8068; in Michigan, or out of state, call 1-855-484-2636 for account-specific information. More information can be found on the Agency's website at [www.michigan.gov/uia](http://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 PO Box 30016, Lansing MI 48909, or call 517-322-1195 for more information.

## Health and Safety Standards

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

## Immigration Law Compliance

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

## New Businesses

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

**Selling or transferring all or part of your business.** Whenever you sell or transfer any part of the payroll, accounts, services or assets of a business covered under the *Michigan Employment Security (MES) Act*, you must complete a *Business Transferor's Notice to Transferee of Unemployment Tax Liability and Rate*

(Form UIA 1027). The seller, seller's real estate broker or other agent must deliver the completed Form UIA 1027 to the purchaser of the business at least two business days before the transfer of the business. You may obtain this form at the UIA website at [www.michigan.gov/uia](http://www.michigan.gov/uia) or by calling 1-855-484-2636. A *Disclosure of Transferor Account* (Form UIA 1346), provides the information needed to complete Form UIA 1027 and may be obtained by calling the telephone numbers listed above. If the sale to the purchaser results in the total transfer of the seller's business, a *Discontinuance or Transfer of Payroll or Assets in Whole or Part* (Form UIA 1772) must be completed. This form can be obtained from the same website 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 website at [www.michigan.gov/taxes](http://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, Tax Clearance Section. Upon the owner's written waiver of confidentiality; under the Authorization for Disclosure section, at the bottom of page 2 of the *Request for Tax Clearance Application* (Form 5156), Treasury will release a business's know tax liability for purposes of establishing an escrow account to a third party. The Tax Clearance Section can be reached at 517-636-5260.

For unemployment tax purposes, a successor may be held liable for tax debts or the experience account incurred by the previous business. For more information, or to obtain clearance statements, call UIA Employer Ombudsman at 1-855-484-2636 or access the Agency's website at [www.michigan.gov/uia](http://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 517-636-6925.

#### Sales Tax for Concessionaires

If you will make retail sales at only one or two events in Michigan per year, do not complete Form 518. Instead, complete a *Concessionaire's Sales Tax Return* (Form 5089). This form can be found on Treasury's Web site at [www.michigan.gov/taxes](http://www.michigan.gov/taxes) or by calling 517-636-6925.

# Helpful Information for Starting a New Business

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

- Sales Tax
- Use Tax
- Income Tax Withholding
- Corporate Income Tax
- 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 IFTA license, call 517-636-4580. If you need a Tobacco Products License, call 517-636-4630. The following are some suggestions of other places to contact for further help.

## Determine Your Business's Legal Structure

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

## Register Your Business Name

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

## Obtain a Federal Employer Identification Number (FEIN)

This number is issued by the IRS and is required if you will have employees. It is also mandatory for your UIA registration. If you do not have an FEIN, contact the IRS at 1-800-829-3676 to request Form SS-4. You can also obtain Form SS-4 at the IRS website at [www.irs.ustreas.gov/formspubs/index.html](http://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

Michigan Licensing and Regulatory Affairs (LARA)

Health Services ..... 517-335-0918  
Commercial Services ..... 517-241-6470  
Insurance Bureau..... 517-373-0220 or 1-877-999-6442  
Liquor Control Commission ..... 517-322-1345  
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  
Long-Term Care Division ..... 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 website at [medc.michigan.org](http://medc.michigan.org). Also check with your county and city clerks for information about local licenses.

## Forms and Information

New business forms can be found on Treasury's website at [www.michigan.gov/business taxes](http://www.michigan.gov/business taxes) or call 517-636-6925 to have forms mailed to you. If you need assistance or more information, contact the appropriate party listed below.

**Registration:** Call 517-636-6925.

**UIA:** In Michigan, call toll-free 1-855-484-2636. Questions may also be faxed to 313-456-2130. For questions regarding a specific account number, call 1-855-484-2636. More information can also be found on UIA's website at [www.michigan.gov/ui a](http://www.michigan.gov/ui a).

## Unemployment Insurance Agency - Tax Office

Employers may now register for a UIA Account Number using an online e-Registration application.

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

[www.michigan.gov/business](http://www.michigan.gov/business)

## Unemployment Insurance Agency - Tax Office

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

### Team

Tax Status  
Tax Maintenance

### Email Address

[EmployerLiability@michigan.gov](mailto:EmployerLiability@michigan.gov)  
[TaxSupport@michigan.gov](mailto:TaxSupport@michigan.gov)

# Registration for Michigan Taxes

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

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

## Complete this Registration Form if you:

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

## Do not complete this Registration Form if you:

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

## Register for Sales Tax if you:

- Sell tangible personal property to the end user from a Michigan location (wholesalers do not need to register).

For more information regarding Sales Tax, go to [www.michigan.gov/businessstaxes](http://www.michigan.gov/businessstaxes) or call 517-636-6925.

## Register for Use Tax if you:

- Lease tangible personal property in Michigan.
- Sell telecommunication services.
- Provide transient hotel or motel room rentals.
- Buy goods for your own use from out-of-state unlicensed vendors.
- Launder or clean textiles under a sole rental or service agreement with a term of at least five days.

For more information regarding Use Tax, go to [www.michigan.gov/businessstaxes](http://www.michigan.gov/businessstaxes) or call 517-636-6925.

## Register for Employer and Retirement Withholding Tax if you:

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

For more information regarding Withholding Tax, go to [www.michigan.gov/businessstaxes](http://www.michigan.gov/businessstaxes) or call 517-636-6925. Individual owners and partners may not remit withholding on their wages through their business account numbers. They must file quarterly income tax estimates. For information about quarterly estimates, call 517-636-4486.

## Corporate Income Tax

Michigan's Corporate Income Tax (CIT) imposes a 6 percent income tax on entities that are treated as C Corporations for federal income tax purposes. Insurance companies and financial institutions pay special taxes.

## Register for Corporate Income Tax if you:

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

For more information regarding business taxes, visit Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes) or call 517-636-6925.

## 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.

For more information regarding Motor Fuel Tax, visit Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes) or call 517-636-4600.

## Register for IFTA Tax if you:

- 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 IFTA Tax, visit Treasury's website at [www.michigan.gov/IFTA](http://www.michigan.gov/IFTA) or call 517-636-4580.

## Register for Tobacco Products Tax if you:

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

For more information regarding Tobacco Tax, go to at [www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes) or call 517-636-4630. If, after reviewing your registration, Treasury determines that you need to file a Tobacco Tax License, you will be contacted with instructions on how to apply for a license.

## Register for State Unemployment Tax if you:

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

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

For more information, visit Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes) or UIA's website at [www.michigan.gov/uia](http://www.michigan.gov/uia).

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

## Mailing Instructions

Mail your completed registration and UIA schedules to:  
Michigan Department of Treasury  
PO Box 30778  
Lansing MI 48909

Mail your application at least six weeks, but not more than three months, before you intend to start your business to allow your registration to be processed. Treasury will forward your application to UIA.

# Instructions for Completing Form 518, Registration for Michigan Taxes

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

*Lines not listed are explained on the form.*

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

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

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

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

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

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

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

Sole Proprietorship.....	10
Husband/Wife Proprietorship.....	20

## Partnerships

Limited Partnership (LP).....	33
General Partnership.....	30

## Limited Liability Companies (LLC)

*Select a code based on how the LLC files its federal income tax*

Files federal tax as a sole proprietor (Form 1040).....	35
Files federal tax as a partnership (Form 1065).....	36
Files federal tax as a C Corporation (Form 1120).....	37
Files federal tax as an S Corporation (Form 1120S).....	38
Wholly owned by another entity (not by an individual) and files federal tax as a disregarded entity on the owner's return .....	39

## Corporation incorporated under Michigan law

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

## Corporation incorporated under law of any other state or country

Files federal tax as a C-Corporation (Form 1120) .....	50
Files federal tax as a S-Corporation (Form 1120S).....	51
Trust or Estate (Fiduciary) .....	60
Joint Stock Club .....	70

Social Club or Fraternal Organization .....	80
Any Other Type of Business .....	90

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

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

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

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

**Lines 12 to 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 Employer and Retirement Withholding, check the box that indicates how much each month you expect to pay of that tax. Please note that a C Corporation (or entity taxed federally as such) is required to pay the Michigan Corporate Income Tax if its apportioned or allocated gross receipts exceed \$350,000 in a year.

**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	Or Fax to:
PO Box 8068	313-456-2130
Royal Oak MI 48068-8068	

**Line 17a, Motor Fuel Tax.** Check this box if your business will be selling motor fuel or if your business will include operation of a commercial vehicle transporting motor fuel.

**Line 17b, IFTA Tax.** Check this box if your commercial vehicle qualifies for IFTA and you will have interstate travel.

**Line 18, Tobacco Tax.** Check this box if you will be selling tobacco products to other businesses or will be purchasing untaxed tobacco from an unlicensed source.

**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. **NOTE: Seasonal businesses are required to file monthly returns for the months that they are open.**

Do not submit this form solely for the purpose of making sales at only one or two events in Michigan per year. Instead, submit a *Concessionaire's Sales Tax Return* (Form 5089). This form can be

found on Treasury’s website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes), or you can call 517-636-6925 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 should access Michigan Treasury Online (MTO) at [mto.treasury.michigan.gov](http://mto.treasury.michigan.gov) to add this information or fill out an *Authorized Representative Declaration (Power of Attorney)* (Form 151). This form can be found on Treasury’s website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes), or call 517-636-6925 to have this form mailed to you. Do not check this box if you or your company produce your own paychecks for your employees and you hire an accounting firm that manages your payroll. If you do have a payroll service, provide its name so that Registration staff can assist you with this.

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

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

**Accepted Ownership Titles & Codes:**

**All Types of LLCs**

Member.....35, 36, 37, 38, 39

**Sole Prop & Husband/Wife Partnerships**

Owner .....10, 20

**All Types of Partnerships**

Partner/General Partner .....30, 36

**Limited Partnerships**

General Partner .....33

**All Types of Entities**

- President
- Vice President
- Secretary
- Treasurer
- Chief Accounting Officer
- Chief Administrative Officer
- Chief Executive Officer
- Chief Financial Officer
- Chief Operations Officer
- Chief Restructuring Officer
- Compensation and Benefits Mgr
- Controller
- Director
- Employee Relations Mgr/Adv.
- Executive Director
- General Manager
- Human Resources Manager
- Of Counsel/Attorney
- Operation Director
- Resident Agent
- Superintendent
- Trust Executive

# Registration for Michigan Taxes

Check the reason for this application. If more than one applies, see instructions.

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> Started a New Business                 | <input type="checkbox"/> Incorporated/Purchased an Existing Business | <input type="checkbox"/> PEO: Client Level Reporting                        |
| <input type="checkbox"/> Reinstating an Existing Account        | <input type="checkbox"/> Acquired/Transferred All/Part of a Business | <input type="checkbox"/> Report Wages After Total Transfer/Sale of Business |
| <input type="checkbox"/> Hired Employee/Hired Michigan Resident | <input type="checkbox"/> Added a New Location(s)                     | <input type="checkbox"/> 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)			
<b>Legal Address (Required)</b>	▶ 4. Address for all legal contacts (street and number - no PO boxes)		Business Telephone
	City	State	ZIP Code
<b>Taxpayer Mailing Address</b>	▶ 5. Address, if different from Box 4, where all tax forms will be sent, unless otherwise instructed		<b>If this address is for an accountant or other representative, attach Form 1488, Power of Attorney for UIA.</b>
	City	State	
<b>Physical Address</b>	▶ 6. Address of the actual Michigan location of the business, if different from above (street and number--no PO boxes). If NO Michigan address, check this box <input type="checkbox"/>		
	City	State	ZIP Code

▶ 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 28.  
If you are a Professional Employer Organization (PEO), give PEO License ID \_\_\_\_\_.

▶ 8. If you are a Michigan entity and line 7 is 35-39, 40, OR 41, enter your Michigan Licensing and Regulatory Affairs (LARA) 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 (NAICS) that best describes your business ..... ▶ 9.

NAICS codes can be found at <http://www.census.gov/eos/www/naics/>

10. Define your business activity	11. What products, if any, do you sell (sold to final consumer)?
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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.		
		<u>Annual</u>	<u>Quarterly</u>	<u>Monthly</u>
▶ 12. <input type="checkbox"/> Sales Tax ..... ▶ 12a.	<input style="width:30px;" type="text"/> / <input style="width:30px;" type="text"/> / <input style="width:30px;" type="text"/>	▶ 12b. <input type="checkbox"/> Up to \$62	<input type="checkbox"/> \$63 to \$999	<input type="checkbox"/> Over \$1,000
▶ 13. <input type="checkbox"/> Use Tax..... ▶ 13a.	<input style="width:30px;" type="text"/> / <input style="width:30px;" type="text"/> / <input style="width:30px;" type="text"/>	▶ 13b. <input type="checkbox"/> Up to \$62	<input type="checkbox"/> \$63 to \$999	<input type="checkbox"/> Over \$1,000
▶ 14. <input type="checkbox"/> Employer and Retirement Withholding (See line 22.) ... ▶ 14a.	<input style="width:30px;" type="text"/> / <input style="width:30px;" type="text"/> / <input style="width:30px;" type="text"/>	▶ 14b. <input type="checkbox"/> Up to \$62	<input type="checkbox"/> \$63 to \$999	<input type="checkbox"/> Over \$1,000
▶ 15. <input type="checkbox"/> Annual Gross Receipts over \$350,000 (CIT) ..... ▶ 15a.	<input style="width:30px;" type="text"/> / <input style="width:30px;" type="text"/> / <input style="width:30px;" type="text"/>	<b>Corporate Income Tax is required only if annual gross receipts in Michigan exceed \$350,000 with the exception of insurance companies and financial institutions.</b>		

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.**

▶ 17a.  Motor Fuel. Treasury will review your registration and contact you for any additional information.

▶ 17b.  IFTA Tax. Apply for a license first at [www.michigan.gov/IFTA](http://www.michigan.gov/IFTA). You may contact IFTA at 517-636-4580.

▶ 18.  Tobacco Tax. Complete line 27. Treasury will review your registration and will contact you for more information.

▶ 19. Enter the number of business locations you will operate in Michigan (Required) ..... ▶ 19.

If more than 1, attach a list and include each location's name, address, city, state and ZIP code.

▶ 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) Seasonal filers are required to file monthly returns for the months that you are open.**

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* (Form 5089). This form can be obtained on Treasury's Web site at [www.michigan.gov/taxes](http://www.michigan.gov/taxes), or by calling 1-517-636-6925.

▶ 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. Access Michigan Treasury Online (MTO) at [mto.treasury.michigan.gov](http://mto.treasury.michigan.gov) or attach *Authorized Representative Declaration (Power of Attorney)* (Form 151). This form can be obtained on Treasury's Web site at [www.michigan.gov/taxes](http://www.michigan.gov/taxes), or by calling 1-517-636-6925.

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, addresses, and FEINs, if known.

Previous Business Name and Address	FEIN
Previous Business Name and Address	FEIN

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 Tax: (if you answer Yes to any of the questions below, see Web site [www.michigan.gov/IFTA](http://www.michigan.gov/IFTA))** Yes No

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

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

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

a. 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? .....26a.

b. Will you transport fuel across Michigan's borders? .....26b.

27. **Tobacco Tax: (if you answer Yes to any of the questions below, see Web site [michigan.gov/tobaccotaxes](http://michigan.gov/tobaccotaxes))**  
**Do you intend to:**

a. Sell cigarettes or other tobacco products for resale to other businesses? .....27a.

b. Purchase any tobacco products from an out of state unlicensed source? .....27b.

c. Sell any tobacco products in a vending machine?.....27c.

**Complete all the information for each owner (sole proprietor or member), partner, or corporate officer. 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. A signature is REQUIRED for each person listed in boxes 28-31. Attach a separate list if necessary.**

<b><i>I certify that the information provided on this form is true, correct and complete to the best of my knowledge and belief.</i></b>			
▶ 28. Name (Last, First, Middle, Jr/Sr/III)		Title	Date of Birth
Driver License / MI Identification No.		Social Security Number	Signature
▶ 29. Name (Last, First, Middle, Jr/Sr/III)		Title	Date of Birth
Driver License / MI Identification No.		Social Security Number	Signature
▶ 30. Name (Last, First, Middle, Jr/Sr/III)		Title	Date of Birth
Driver License / MI Identification No.		Social Security Number	Signature
▶ 31. Name (Last, First, Middle, Jr/Sr/III)		Title	Date of Birth
Driver License / MI Identification No.		Social Security Number	Signature

Questions regarding this form should be directed to Treasury at 517-636-6925. Submit this form six weeks before you intend to start your business. MAIL TO: Michigan Department of Treasury, PO Box 30778, Lansing, MI 48909.



# 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)

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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 1028, *Employer's Quarterly Wage/Tax 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

Complete the appropriate sections below according to the type of employer being registered.

## SECTION 1

### EMPLOYERS OTHER THAN AGRICULTURAL OR DOMESTIC/HOUSEHOLD

(See instructions to determine if applicable)

If Agricultural, skip to Section 2.

If Domestic/Household, skip to Section 3.

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

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

If Employer is a NonProfit, a Governmental Agency / Indian Tribe/ Tribal Unit, a Federal Unemployment Tax Act (FUTA) Subjectivity, or is selecting Elective Coverage, then complete only one of the following four employer types below that best describes the business.

#### 1. 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 contributing status, check this box:  and skip paragraphs A – D below.

To elect reimbursing status, see paragraphs A – D.

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.

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

**2. 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 .....

C.  Check this box if you elect to be a contributing employer. Leaving this box unchecked will result in the establishment of your liability as a reimbursing employer.

D. Indian tribes and tribal units are subject to the same bonding requirements as nonprofit employers (see Line 1C, above).and must provide the amount (or estimate of their gross annual payroll here:

**3. FEDERAL UNEMPLOYMENT TAX ACT (FUTA) SUBJECTIVITY.** Select this option ONLY if you are NOT liable for UIA taxes State under any of the other employer types.

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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.

**4. 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.

**SECTION 2**

**2. AGRICULTURAL EMPLOYERS ONLY**

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

**SECTION 3**

**3. DOMESTIC/HOUSEHOLD EMPLOYERS ONLY**

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

**SECTION 4**

**ALL EMPLOYERS**

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	

# 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)

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Federal Employer  
Identification No. (required)

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**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, have you formed, acquired or merged with a business by any means?** If no, check box  and continue. If yes, provide the following:

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, are you forming or acquiring a business by any means?** If no, check box  and continue, If yes, provide the following:

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?

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- e. What will be the business activity, if any, of the previous business after the new business being registered is formed?

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- f. What will be the business activity of the new business being registered by this form?

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**3. At the current time, are you incorporating an existing business entity?** If no, check box  and continue. If yes provide the following:

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, are you merging, by any means, with one or more business entities?** If no, check box  and continue. If yes, provide the following:

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. Are you intending to form a business at a future time, by any means?**

Yes  No

If yes, please explain:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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**?
 

<input type="checkbox"/> All	<input type="checkbox"/> Part	What Percent? %	Date Acquired	<input type="checkbox"/> None
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2. Did you acquire all, part, or none of the **organization** (employees/payroll/personnel) of any former business?
 

<input type="checkbox"/> All	<input type="checkbox"/> Part	What Percent? %	Date Acquired	<input type="checkbox"/> None
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  - a. If all or part, indicate the percent and date acquired.
  - b. Did you acquire all or part of the employees/payroll/personnel of any former business by leasing any of those employee/payroll/personnel?
 

<input type="checkbox"/> Yes	<input type="checkbox"/> No	(If yes, provide a copy of your lease agreement)
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3. Did you acquire all, part, or none of the **trade** (customers/accounts/clients) of any former business?
 

<input type="checkbox"/> All	<input type="checkbox"/> Part	What Percent? %	Date Acquired	<input type="checkbox"/> None
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4. Did you acquire all, part, or none of the former owner's Michigan **business** (products/services) of any former business?
 

<input type="checkbox"/> All	<input type="checkbox"/> Part	What Percent? %	Date Acquired	<input type="checkbox"/> None
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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.
 

<input type="checkbox"/> Yes	<input type="checkbox"/> No	Month	Day	Year
  
6. Are you conducting/operating the Michigan business you acquired?
 

<input type="checkbox"/> Yes	<input type="checkbox"/> No
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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?
 

<input type="checkbox"/> Yes	<input type="checkbox"/> No
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8. Did you hold any secured interest in any of the Michigan assets acquired?
 

<input type="checkbox"/> Yes	<input type="checkbox"/> No	If yes, enter balance owed	\$
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9. Enter the reasonable value of the Michigan organization, trade, business or assets acquired?
 

\$
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**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.**