



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TALENT AND ECONOMIC DEVELOPMENT
TALENT INVESTMENT AGENCY
UNEMPLOYMENT INSURANCE

ROGER CURTIS
DIRECTOR
WANDA M. STOKES
DIRECTOR

To obtain your credit faster, you can file this application on-line through your MiWAM (Michigan Web Account Manager).

Enter Name and Address	CERTIFICATION:	The 2010 FUTA tax was paid on or before Dec. 31 2011.

	(Signature - Form Cannot Be Processed Without Signature)	

	(Name - Printed)	

	(Title)	

	(Date)	(Phone)

YOU MAY BE ELIGIBLE FOR A MICHIGAN TAX CREDIT IF YOU ARE A POSITIVE BALANCE EMPLOYER

APPLICATION FOR MICHIGAN UNEMPLOYMENT TAX CREDIT IN 2011

The 2010 FUTA tax must be paid in full prior to applying for this credit.
Read important eligibility requirements below before completing application.

Enter Unemployment Insurance (UI)

Account Number: _____

Enter below the additional FUTA taxes reported on IRS Form 940, Schedule A, Part 2, on the line designated for Michigan. =

MICHIGAN Wages (Total Taxable):	\$ _____	× 0.006	\$ _____
			Line A (additional FUTA taxes paid)

REMOVE AND MAIL TOP PORTION TO ADDRESS AT TOP OF FORM
RETAIN THIS LOWER PORTION FOR YOUR RECORDS

Computation of Tax Credit

Multiply Line A (above) \$ _____ × 0.50 = \$ _____

Enter Total Taxable Wages reported on 2010 UI
Quarterly Tax Reports \$ _____

Multiplied by Your 2010 NBC + _____ = \$ _____

The lesser figure in the two boxes above will be your Michigan tax credit.

†Your NBC (Nonchargeable Benefits Component) is located on your annual tax rate determination for calendar year 2010.

ELIGIBILITY CONDITIONS NECESSARY TO OBTAIN 2010 TAX CREDIT

- Your "actual reserve" balance as of June 30, 2009 as shown on your 2010 annual tax rate determination must be positive. If the "actual reserve" is a negative figure, refer to Voluntary Payment information at www.michigan.gov/uia.
- In 2009, you were in your 5th or subsequent year of coverage with UI (you were a fully experienced employer).
- You paid the 2010 FUTA credit reduction to the Internal Revenue Service on or prior to December 31, 2011.
- You certify on the application form above, the amount of additional FUTA tax you paid for 2010 as a result of the credit reduction.
- You must have taxable wages with UI in the 2010 calendar year.

TED is an equal opportunity employer/program.