Online Seasonal Employer Package
Michigan Unemployment Insurance

This booklet contains the following forms:
Ways to Contact UI Tax Units
UIA 1155 - Application for Designation as Seasonal Employer
Fact Sheet 115- Online Services for Employers
UIA 1156 - Notice to Workers of Employer’s Designation as Seasonal
UIA 1156S - Aviso ha los Trabajadores de la Designacion de los Empleadores Como Temporal
UIA 1158 - Notice that you are a Seasonal Worker
UIA 1158S - Aviso de que tu eres un “Trabajador Temporal”
UIA 1160 - Notice to Worker of Reasonable Assurance of Work for Next Season
UIA 1160S - Aviso a los Trabajadores de Seguridad Razonable de Trabajo Para la Proxima Temporada
Fact Sheet 165 - Denial of Unemployment Benefits for Seasonal Workers
Fact Sheet 165S - Negacion de Beneficios de Desempleo ha Trabajadores Temporales
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UIA 1710 - Information about Unemployment Benefits
UIA 1710S - Información sobre Beneficios de Desempleo
UIA 1711 - Unemployment Compensation for Employees
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UIA 1998 - Advocacy Program “Frequently Asked Questions & Helpful Answers”
## WAYS TO CONTACT UI TAX UNITS

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<tr>
<th><strong>Visit the UI Website</strong></th>
<th><a href="http://www.michigan.gov/uia">www.michigan.gov/uia</a></th>
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**Call** Call the Office of Employer Ombudsman at **1-855-484-2636**, Monday - Friday, 8:30 a.m. to 4:30 p.m. Eastern Time (E.T.). All other Tax Units are available from 9:00 a.m. to 5:00 p.m. ET. If you are hearing impaired, TTY service is available at 1-866-366-0004.

**Write** Mail your responses to Agency forms or correspondence to the address on the form. Correspondence should be submitted through your MiWAM account or mailed to the Unemployment Insurance Tax Office, PO Box 8068, Royal Oak, MI  48068-8068. Please include your name, Employer Account Number and date on all correspondence. Make a copy for yourself.

**Michigan Web Account Manager (MiWAM) Help Desk** Call **1-313-456-2188** if you need help setting up your web account. This system is accessible 24 hours a day, seven days a week. Go to the website address above and click on the MiWAM logo to register as a new user or access your existing account. If you still need assistance, go to miwamsupport@michigan.gov.

**Employer Forms** Are available online at www.michigan.gov/uia and click on Forms or by calling 1-800-638-3994. Forms are available online 24 hours a day seven days a week.

**Registration Attachments** To submit 501(c)3 exemptions letters, go online to employerliability@michigan.gov.

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<tr>
<th><strong>Tax Units</strong></th>
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<tr>
<td>Advocacy Unit</td>
<td>Call 313-456-2010 or Online at <a href="mailto:TaxSupport@michigan.gov">TaxSupport@michigan.gov</a></td>
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<tr>
<td>Call toll free at 1-800-638-3994, Press 2 Out-of-State callers use 313-456-2314 Fax - 313-456-2316</td>
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<tr>
<td>Collections Unit</td>
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<td>Call 313-456-2090 or Online at <a href="mailto:TaxCollections@michigan.gov">TaxCollections@michigan.gov</a></td>
<td>Call 313-456-2080 or Online at <a href="mailto:EmployerLiability@michigan.gov">EmployerLiability@michigan.gov</a></td>
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<tr>
<td>Office of Employer Ombudsman</td>
<td>Tax Team Support</td>
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<tr>
<td>Call 855-484-2636 or Online at <a href="mailto:oeo@michigan.gov">oeo@michigan.gov</a></td>
<td>Call 313-456-2180 Fax - 313-456-2134</td>
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<tr>
<td>Reimbursing Employer Unit</td>
<td>Work Opportunity Tax Credit/Welfare to Work Tax Credit</td>
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<td>Call 313-456-2085 or Online at <a href="mailto:reimbursingunit@michigan.gov">reimbursingunit@michigan.gov</a> Fax - 313-456-2132</td>
<td>Call 313-456-2105 Out-of-State toll-free at 1-800-482-2959 or Online at <a href="mailto:wotcunit@michigan.gov">wotcunit@michigan.gov</a> Fax - 313-456-2132</td>
</tr>
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</table>
Dear Michigan Employer,

In this booklet, please find the application and related information you will need for possible designation as a seasonal employer. This designation, if granted, would mean that your seasonal workers would not be entitled to collect unemployment benefits between seasons, based on work for you, if you give those workers reasonable assurance of work for the next season, and if you comply with certain notice requirements.

The following items are enclosed in this packet:

Form UIA 1155, *Application for Designation as Seasonal Employer*. This form should be completed and returned to the Unemployment Insurance Agency at the address below, not less than 20 days before the expected beginning date of your season. A copy of the completed application must be posted in a place for all employees to see.

Mail completed applications to: Unemployment Insurance Agency
Tax Office
PO Box 8068
Royal Oak, MI 48068-8068

Form UIA 1156, *Notice to Workers of Employer’s Designation as Seasonal*. You may use this form or devise one yourself with the same information. It must be given to all seasonal workers at the time of hire. **Seasonal workers not notified in writing at the time of hire of their seasonal status will be eligible to collect unemployment benefits.**

Form UIA 1160, *Notice of Reasonable Assurance of Work for Next Season*. In order for unemployment benefits to be denied a seasonal worker between seasons, you must give that worker reasonable assurance of work for the next season. The law does not require the reasonable assurance to be given to the worker in writing. The enclosed form is provided, however, for your convenience.

Additional helpful resource material is also included in this seasonal employer packet.

If you have additional questions contact the Office of Employer Ombudsman (OEO) at 1-855-484-2636 or use the UIA Tax Unit contact sheet at the back of this booklet.
Application for Designation as Seasonal Employer

COMPLETE THE FOLLOWING INFORMATION ABOUT YOUR BUSINESS:

1. Name of Employer: ____________________________________________________________
   Employer Account No.: _______________________________________________________
   DBA: ____________________________________________________________
   FEIN Number: _____________________________________________________________
   Mailing Address: ____________________________________________________________
   Date You Began Business in Michigan: _______________________
   City, State, Zip: _____________________________________________________________
   SIC Code: _______________________

COMPLETE THE FOLLOWING TABLE:

2. If you have operated this business in Michigan for at least 1 season, give the beginning and ending dates of your seasonal work periods for each season you have operated, up to 5 seasons; also give the total number of workers you employed in Michigan during each of those seasonal work periods, and the total number of workers you employed in Michigan during the week the season ended and the prior 51 weeks. Count all workers regardless of how few days or hours they may have worked for you during the season. You may designate a normal seasonal work period in the space provided below the table, or one will be assigned by Unemployment Insurance based either on the earliest beginning and latest ending dates you have provided or, if that is more than 26 weeks, then based on your most recent seasonal work period.

   If you have already been designated as a seasonal employer and wish to change your seasonal work period, please check here. .................................................................

   If you have not operated this business before in Michigan, disregard the table; instead, indicate your expected normal seasonal work period, up to 26 weeks. From ______________________ through ______________________.

<table>
<thead>
<tr>
<th>Past 5 Completed Seasons</th>
<th>Date Season Began (Month, Day, Year)</th>
<th>Date Season Ended (Month, Day, Year)</th>
<th>Number of Seasonal Workers</th>
<th>Total Workers in 52 Weeks Including the Week Each Season Ended</th>
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<tr>
<td>Last Season</td>
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<tr>
<td>5 Seasons Ago</td>
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</table>

Within the period from the earliest beginning date of any season to the latest ending date of any season, shown above, what period (up to 26 weeks) do you wish to designate as your normal seasonal work period? From ______________________ through ______________________.

3. CERTIFICATION:

   I certify that the information I have given on this application form is accurate and complete to the best of my knowledge and belief. I understand that the designation of this employer as seasonal can be revoked if information on this form is inaccurate, and that criminal penalties under Section 54 of the Michigan Employment Security Act can be imposed if false statements or misrepresentations are made on this form.

   Signature of person completing this application ______________________ Date of Signature ______________________

   Printed or typed name of person completing this application ______________________ Telephone No. ______________________
UI Online Services for Employers

The state of Michigan and the Talent Investment Agency (TIA) continually look for ways to improve and reduce the costs of state services for employers, while making them more efficient, customer friendly and easier to use through new technology. The UIA’s online services reduce paper forms, and trim costs for labor, printing and postage. Less processing time also speeds up agency services, allowing employers to quickly receive new business start-up information and comply with filing requirements.

**e-Registration for Michigan Taxes through Michigan Treasury Online**

Employers can register online for most Michigan business taxes, including a UIA employer account number and/or a Sales Tax License using the online e-Registration application. The e-Registration process is easy, secure, and faster than registering by mail. It eliminates the need to mail in a ‘Registration for Business Taxes’ form.

With e-Registration process, employers can:
- receive a Sales/Use Tax license within 8-10 business days
- receive a UIA Employer Account Number within 3 business days

To access e-registration, visit the UIA website at [michigan.gov/uiu](http://michigan.gov/uiu). Click on the MiWAM logo, then click “Register a Business.” You must have your Federal Employer ID Number (FEIN) to register. Do not use your Social Security number as your FEIN number. After completing the on-line application, you will receive a confirmation number of your electronic submission.

You will find more information, including a glossary of terms, on the e-registration page. On-line help is available throughout the registration process in the form of content specific help links and pop-up messages.

**Michigan Web Account Manager (MiWAM)**

Employers can access their unemployment tax account information online and perform a variety of routine filing and business maintenance transactions, such as:
- File quarterly wage/tax Reports
- Pay UIA taxes and reimbursements online
- Request and view employer statements, such as Summary of Benefit Charges and Credits (Form UIA 1770)
- Access and update UI account information, such as change of address and power of attorney
- View tax rates, payments and report history
- Submit a protest for a tax issue or an unemployment claim
- Use the Employer Filed Claims service to file mass claims for laid-off employees
- Respond to fact finding questions regarding an unemployment claim
- File a seeking work waiver for unemployed workers
- Report a discontinuance or transfer of business and more
Set Up a MiWAM Account
To set up your MiWAM account, visit Michigan.gov/uia. Click on Michigan Web Account Manager for Claimants and Employers, then click “Sign Up for Employer Online Services.” To create the account, employers will need a UIA employer account number (if an account number is needed, please see e-Registration for Michigan Taxes section above).

Visit the UIA website to view or download the MiWAM Toolkit for Employers for a step by step guide to setting up and navigating your MiWAM account.

For technical support regarding MiWAM or the on-line registration process, contact MiWAMSupport@michigan.gov or call 313-456-2188, Monday through Friday from 8 am to 4:30 pm.
Notice to Workers of Employer’s Designation as Seasonal

Unemployment Insurance (UI) has determined that

___________________________________________________________

meets the requirements of Section 27(o) of the Michigan Employment Security (MES) Act for designation as a seasonal employer, and that this employer’s normal seasonal work period is from __________________________ through __________________________.

This means that you may be denied unemployment benefits based on work with this employer, during the period between the employer’s normal seasonal work periods. Benefits could be denied if this employer gives you a “reasonable assurance” at the end of the season that there will be similar work for you next season.

Even if you are denied unemployment benefits between seasons, you may still be able to receive those benefits later if the employer does not actually offer you similar work in the new season. To protect your right to receive these benefits, you must file a claim with the UI as soon as you become unemployed either by going online at www.michigan.gov/uia or by contacting customer service at 1-866-500-0017. TTY customers may use 1-866-366-0004. You must continue to report to UI by using your MiWAM account or contacting MARVIN.
AVISO A LOS TRABAJADORES DE LA DESIGNACIÓN DE LOS EMPLEADORES COMO TEMPORAL

La Agencia de Desempleo (UI) ha determinado que

Escriba el nombre del empleador

ha cumplido con los requisitos de sección 27(o) del acto de Seguridad del Empleado de Michigan, para designar a un empleador como temporal, y que el periodo normal de la temporada de trabajo de este empleador es desde ________________ hasta ________________.

Esto significa que a usted le puede negar los beneficios de desempleo basado en el trabajo con este empleador, durante el período entre las temporadas normales de trabajo de temporal de este Empleador. Beneficios pueden ser negados si el empleador le da "seguridad razonable" al fin de que se termine la temporada, y que tendrá trabajo similar en la próxima temporada.

Aun si a usted le han negado los beneficios de desempleo entre temporadas, usted podría recibir esos beneficios más tarde si el empleador no le ofrece un trabajo similar en la próxima temporada. Para proteger sus derechos y recibir estos beneficios, usted tiene que archivar un reclamo de desempleo con la Agencia de Seguro de Desempleo tan pronto sea desempleado, en línea www.michigan.gov/uia o contactando la Agencia al 1-866-500-0017. Clientes de TTY pueden contactar la Agencia usando 1-866-366-0004. Usted debe continuar reportándose a la Agencia de Seguro de Desempleo usando su cuenta de MiWAM o contactando a MARVIN.
Notice That You Are A Seasonal Worker

☐ This is to notify you that you are employed as a “seasonal worker.”

☐ We expect our normal seasonal work period to be ___________________ to ________________________________

☐ Being a “seasonal worker” may cause you to be denied unemployment benefits during the period between our normal seasonal work periods if we give you a “reasonable assurance” at the end of this season that you will be hired back for similar work next season. You may be eligible based on work with other employers.

Notice given to worker by:

____________________________
(Signature of person giving notice)

____________________________
(Date notice given to worker)

Notice received by:

____________________________
(Signature of worker receiving notice)

____________________________
(Date notice received by worker)

TED is an equal opportunity employer/program.
Aviso de Que Eres un “Trabajador Temporal”

Nombre de Empleador ___________________________________ Nombre del Trabajador ___________________________________

☐ Esto es un aviso que usted está empleado como un “Trabajador Temporal.”

☐ Nuestro período normal de trabajo es de __________________ hasta __________________

(Comienzo de Fecha)                                       (Final de Fecha)

☐ Siendo un “trabajador temporal” puede causar que le nieguen beneficios de desempleo durante el período entre nuestras temporadas normales de trabajo temporal. Si nosotros le damos a usted una “seguridad razonable” de trabajo al fin de esta temporada, usted será empleado de nuevo para trabajo similar la próxima temporada. Quizás usted será elegible basado en trabajo con otros empleadores.

Aviso dado al trabajador por:  Aviso recibido por:

(Firma de persona que dio el aviso)                        (Firma de trabajador que recibió el aviso)

(Fecha que se le dio el aviso al trabajador)                (Fecha que el trabajador recibió el aviso)

TED es un patrón/programa de igualdad de oportunidades.
Notice To Worker of Reasonable Assurance Of Work For Next Season

Name of Employer __________________________________________

Name of Worker __________________________________________

This is to give you reasonable assurance that we will have work for you next season.

A reasonable assurance is not a guarantee of work. It is our good faith belief that we will have work for you next season that will be in a location similar to this past season’s work location, that will require skills similar to those required for the work you did for us this past season, and that will pay wages and provide benefits similar to the wages and benefits you received for the work you did for us this past season.

Our normal seasonal work period is ______________________ through ____________________

(Starting Date)                                                         (Ending Date)

The fact that you have reasonable assurance of work with us for next season may cause you to be denied unemployment benefits from the end of this year’s normal seasonal work period to the beginning of next year’s period. You may be eligible based on work with other employers.

Notice given to worker by:                                          Notice received by:

_____________________________________________                    _______________________________________________

(Signature of person giving notice)                                    (Signature of worker receiving notice)

_____________________________________________                    _______________________________________________

(Date notice given to worker)                                         (Date notice received by worker)

TED is an equal opportunity employer/program.
AVISO A LOS TRABAJADORES DE SEGURIDAD RAZONABLE
DE TRABAJO PARA LA PROXIMA TEMPORADA

Nombre del Empleador ____________________  Nombre del Trabajador ___________________

Esto es para darle una Seguridad Razonable que usted tendrá trabajo para la próxima temporada.

Una Seguridad Razonable no es una garantía de trabajo. Es nuestra creencia en buena fe que usted tendrá trabajo en la próxima temporada que por lo menos pague lo mismo que el que usted tuvo la temporada pasada y que será en una ubicación similar y requerirá la misma habilidad a los requeridos para el trabajo que usted hizo la temporada pasada.

Nuestro periodo normal para la temporada de trabajo es de ______ hasta ______

(fecha que empieza)     (fecha que termina)

El hecho que usted tenga una Seguridad Razonable de trabajo con nosotros para la próxima temporada puede ser causa para que le nieguen los beneficios de desempleo desde el fin de la temporada de trabajo de este año hasta el comienzo del periodo del proximo año.

Aviso dado al trabajador por: ________________________________
(Firma de persona que dio el aviso)
(Fecha que se le dio el aviso al trabajador)

Aviso recibido por: ________________________________
(Firma de trabajador que recibió el aviso)
(Fecha que el trabajador recibió el aviso)

TED es un patrón/programa de igualdad de oportunidades.
Denial of Unemployment Benefits for Seasonal Workers

Employees may be denied unemployment benefits between seasons if the employer has applied for and received seasonal designation under the law. An employer may apply for seasonal designation if the employer regularly operates no more than 26 weeks within a 52-week period. This does not apply to workers in the construction industry.

WHEN WILL A SEASONAL WORKER BE DENIED UNEMPLOYMENT BENEFITS?
A seasonal worker will only be denied unemployment benefits between seasons if each one of the following conditions is met:

- **When applying to be a seasonal employer, the employer posts a copy of the application form for all workers to see.**
  - The application must be received by the UIA not less than 20 days before the expected beginning date of the season.

- **The UIA issues a determination that the employer is a seasonal employer.**
  - If the designation is granted, the employer will receive Form UIA 1156, Notice to Workers of Employer’s Designation as Seasonal, specifying the beginning and ending dates of the normal work period.

- **The employer posts Form UIA 1156 telling workers that the UIA has determined that the employer is a seasonal employer.**
  - The employer must post the notice in a place where the workers will easily see it. The notice must tell workers the period the UIA says is the employer’s “normal seasonal work period,” a period of up to 20 weeks. The UIA will not deny benefits to a worker whose employer has not posted this notice.

- **The worker receives written notice that they are seasonal.**
  - When a worker is hired, the employer must inform them in writing that they are seasonal and that benefits may be denied during the period between seasons. The UIA will not deny benefits to a worker who does not receive this written notice.

- **The employer has given the worker “reasonable assurance” of returning to work next season.**
  - Reasonable assurance is not a guarantee of work, but it is an employer’s honest belief that there will be work for next season for the seasonal worker. The work should be about the same as the worker’s last job as far as skills needed, location, wages and benefits. If it turns out that a worker who had reasonable assurance for the next season is not actually given a job in the new season, that worker could receive benefits in the new season and could possibly receive retroactive benefits for the prior period between seasons. However, to get these “back benefits,” the worker must have filed a claim at the end of the old season, and must have continued to report online or by phone between seasons, as directed by the UIA.

- **The employee works only during the employer’s normal seasonal work period.**
  - If a worker begins work before the start of the employer’s normal seasonal work period, or continues working past the end of the period, the worker will not be denied benefits when the season ends.

If a person worked for more than just a seasonal employer, the worker might still be able to collects some benefits based on earnings with the non-seasonal employer.

For more information about benefits for seasonal workers, call UIA Customer Service at 1-866-500-0017.
Negación de Beneficios de Desempleo para Trabajadores Estacionales

Empleados pueden ser negados beneficios de desempleo entre las temporadas si el empleador ha solicitado y recibió la designación estacional de la UIA. Un empleador puede solicitar la designación de estacional si el empleador opera regularmente no más de 26 semanas dentro de un período de 52 semanas. Esto no se aplica a los trabajadores en la industria de la construcción.

¿CUÁNDO SERÁ UN TRABAJADOR ESTACIONAL NEGADO BENEFICIOS DE DESEMPLEO?

Un trabajador estacional sólo se negará beneficios de desempleo entre temporadas si cada una de las siguientes condiciones se cumplen.

• Cuando se aplica a la UIA para ser un empleador estacional, el empleador publica una copia del formulario de la solicitud para que todos los trabajadores puedan ver.
  
  o La aplicación debe ser recibida por la UIA no menos de 20 días antes de la fecha de inicio de la temporada.

• La UIA emite una determinación de que el patrón es un patrón estacional.
  
  o Si la designación es concedida, el empleador recibirá la Forma UIA 1156, Notice to Workers of Employer’s Designation as Seasonal especificando las fechas del principio y final del período de trabajo normal.

• El empleador publica formulario UIA 1156 notificando a los trabajadores que la UIA ha determinado que el empleador es un empleador estacional.
  
  o El empleador debe publicar el aviso en un lugar donde los trabajadores fácilmente lo verán. El aviso debe decir a los trabajadores del período que la UIA dice es el “estacional normal de período de trabajo” del empleador, un período de hasta 20 semanas. La UIA no negará beneficios a un trabajador cuyo empleador no ha publicado este aviso.

• El trabajador recibe un aviso por escrito que son estacionales.
  
  o Cuando un trabajador es contratado, el empleador debe informarles por escrito que son estacionales y que beneficios de desempleo pueden ser negados durante el período entre temporadas. La UIA no negará beneficios a un trabajador que no recibe esta notificación por escrito.

• El empleador le ha dado al trabajador 'seguridad razonable' de volver a trabajar la próxima temporada.
  
  o Seguridad razonable no es una garantía de trabajo, pero es creencia honesta de un empleador que habrá trabajo para la próxima temporada para el trabajador estacional. El trabajo debe ser sobre el
mismo como el último trabajo de los trabajadores en cuanto a habilidades necesarias, ubicación, salarios y beneficios. Si resulta que un trabajador que tenía una seguridad razonable para la próxima temporada y no es realmente dado un trabajo en la nueva temporada, ese trabajador podría recibir beneficios en la nueva temporada y posiblemente podría recibir beneficios retroactivos para el periodo previo entre temporadas. Sin embargo, para obtener estos “beneficios retroactivos”, el trabajador debe haber archivado un reclamo al final de la temporada vieja y debe haber seguido certificando en línea o por teléfono entre las temporadas, como se indica por la UIA.

- **El trabajador sólo trabaja durante el período de trabajo estacional normal del empleador.**
  - Si un trabajador empieza el trabajo antes del principio del período de trabajo estacional normal del empleador, o sigue trabajando por delante del final del período, el trabajador no será negado beneficios cuando la temporada se termina.

Si una persona trabajó para alguien más que un patrón estacional, el trabajador todavía podría ser capaz de recibir algunos beneficios basados en las ganancias con el empleador que no es estacional.

Para más información sobre los beneficios para trabajadores estacionales, llame al Servicio al Cliente de la UIA a 1-866-500-0017.
Employer Request for Name/Address Change

☐ Current or ☐ Former Employer Name: ______________________________

UI Employer Account No.: ________________ Federal Employer ID No. (FEIN): ________________

New Employer Name: ______________________________

DBA: ________________________________________________

E-Mail Address: ________________________________________________________

DO NOT SUBMIT THIS FORM UNLESS THERE HAS BEEN A CHANGE IN NAME AND/OR ADDRESS.*

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<thead>
<tr>
<th>Physical Michigan Location of the Business</th>
<th>Mailing Address</th>
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<tbody>
<tr>
<td>Street Address 1:</td>
<td>Street Address 1:</td>
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<tr>
<td>City</td>
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<td>State</td>
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<td>Street Address 2:</td>
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<td>State</td>
<td>State</td>
</tr>
<tr>
<td>Zip Code</td>
<td>Zip Code</td>
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Employer's Telephone Number: ________________________________

Mailing Address belongs to:

☐ Corporate Office ☐ Owner

*The Power of Attorney on file is responsible for all mailing to a representative. The address of a representative should not be on this name/address form.

CHANGING ACCOUNT INFORMATION: If you have discontinued or ceased business activity, discontinued employment, sold or transferred ownership of all or part of your business, formed a new partnership or corporation, merged, or changed your status as a sole proprietorship or corporation, you must file Form UIA 1772, Notice of Change.

You may submit Form UIA 1772 through your MiWAM account or you may download and print the form, and mail the completed address shown below.

You can also access your MiWAM account to change your address and other account information. Other changes, including FEIN changes or bankruptcy filing, etc., must be submitted in writing with supporting documentation.

YOU MUST sign and date this form, giving your title and telephone number, before changes will be accepted.

Preparer: ________________________________ Title: ________________________________

Date: ________________ Preparer Telephone No.: ________________________________

Mail this form with your changes and documentation to: Unemployment Insurance, PO Box 8086, Royal Oak, MI 48086, or fax to (313) 456-2130. If you need assistance, telephone 1-855-484-2636. TTY customers call 1-866-366-0004.

TED is an equal opportunity employer/program.
Request to Change/Terminate Coverage

Dear Employer:

We have received information indicating that there have been changes in your business. Complete the enclosed Form UIA 1772 within 15 calendar days from the mail date shown above.

You may submit this form online through your Michigan Web Account Manager (MiWAM) account or via fax to 313-456-2130. If you are mailing this form, please send it to Unemployment Insurance, Tax Office, PO Box 8068, Royal Oak, Michigan 48068-8068.

If this information is incorrect, please disregard this letter and continue to file your quarterly tax reports as required even you have zero payroll. Failure to do so can result in a $250.00 penalty for each quarter that the report remains unfiled.

If you have any questions, contact the Office of Employer Ombudsman (OEO) by email at OEO@michigan.gov or at 1-855-4UIAOEO (855-484-2636), or 313-456-2300. TTY customers call 1-866-366-0004.
4. Reason(s) for discontinuance or transfer of payroll or assets in whole or part (check one or more).

- Sale
- Reorganization
- New Partnership
- Lease
- Bankruptcy
- Incorporation
- Foreclosure
- Dissolution/Discontinuance
- No Employees
- Merger
- Death
- Employee Leasing Company or Professional Employer Organization (PEO) (attach copy)

Client Entity terminated its contract with an employee leasing company or PEO.
- Other (explain):

5. Provide the following information:
   a. Date of discontinuance of payroll in whole or part:
   b. Date of last payroll:

6. Provide the following information:
   a. Number of business locations in Michigan:
   b. Number of business locations in Michigan that have been 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 you answered yes, please complete the section below if the information differs from what was provided in question 1.

7. Employer Leasing Company (ELC) or Professional Employer Organization (PEO) must provide applicable information.
   a. Was the client entity's business discontinued?
      - Yes
      - No
   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:
Notice of Change

Information shown on this report is used to determine termination of liability under Section 24 of the Michigan Employment Security (MES) Act. Completion of this report is required even though you may not be currently employing any workers. Failure to provide this information may result in a determination being made based on information available to Unemployment Insurance. Penalties may be imposed under Section 54(a) or 54(b) of the MES Act for an intentional failure to comply with State law.

### PART I: EMPLOYER INFORMATION

1. Current name and address.
   a. Name: _______________________________ Employer Account Number (EAN): ____________
   b. Mailing Address: ____________________________
   c. Telephone: __________________________ Federal Employer ID (FEIN): _________________

2. Provide the following information concerning the owner(s), partners, corporate officers, LLC member(s), etc., of the organization and the person(s) who safeguard the company's books and records. If necessary, please attach additional pages to provide information on all owners.
   a. Name: _______________________________ SSN: _________________ Birth Date: ___________
      Address: _______________________________________________________________________
      Title: ______________________________ Telephone: ______________ Record Holder: [ ] Yes [ ] No
   b. Name: _______________________________ SSN: _________________ Birth Date: ___________
      Address: _______________________________________________________________________
      Title: ______________________________ Telephone: ______________ Record Holder: [ ] Yes [ ] No
   c. Name: _______________________________ SSN: _________________ Birth Date: ___________
      Address: _______________________________________________________________________
      Title: ______________________________ Telephone: ______________ Record Holder: [ ] Yes [ ] No

3. Reason(s) for discontinuance or transfer of payroll or assets in whole or part (check one or more).
   - [ ] Sale
   - [ ] Reorganization
   - [ ] New Partnerships
   - [ ] Lease
   - [ ] Bankruptcy
   - [ ] Incorporation
   - [ ] Foreclosure
   - [ ] Dissolution/Discontinuance
   - [ ] No Employees
   - [ ] Merger
   - [ ] Death
   - [ ] Other (explain): ________________________________________________________________

4. Provide the following information:
   a. Date of last payroll: __________________

5. Provide the following information:
   a. Did you discontinue all employment in Michigan? [ ] Yes [ ] No
      If no, how many employees were retained? ______
   b. Have you continued or resumed business in Michigan? [ ] Yes [ ] No
If you answered yes to question #5, complete the section below if the information differs from what was provided in question #1.

<table>
<thead>
<tr>
<th>Legal Name of Business</th>
<th>Address</th>
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</table>

<table>
<thead>
<tr>
<th>Nature of Business</th>
<th>Date(s) Resumed Business</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Complete Part II and Part III only if your business was sold or transferred.

**PART II: NEW OWNER INFORMATION**

Please provide the name(s) of the person(s) who acquired the Michigan assets, Michigan organization, Michigan trade, or Michigan business. “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.

<table>
<thead>
<tr>
<th>New Owner’s Name</th>
<th>New Owner’s UI Account Number or FEIN, if known.</th>
</tr>
</thead>
<tbody>
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</table>

<table>
<thead>
<tr>
<th>New Corporation Name or DBA</th>
<th>Area Code &amp; Telephone Number</th>
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</thead>
<tbody>
<tr>
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<td></td>
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</table>

<table>
<thead>
<tr>
<th>Current Street Address (No PO Box)</th>
<th>City, State, Zip Code</th>
</tr>
</thead>
<tbody>
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</table>

**PART III: ACQUISITION INFORMATION:**

Complete this section carefully. It might be necessary to consult your accountant, attorney, or financial advisor for a complete valuation of your entire business to accurately determine the percentage of transfer for each item below.

1. Did the above acquire all, part, or none of the assets of any former business?
   a. Number of business location in Michigan:
   b. Number of business location in Michigan that have been discontinued:

2. Did the above 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
   b. Did the above acquire all or part of the employees/payroll/personnel of any former business by leasing any of those employees/payroll/personnel?

3. Did the above acquire all, part, or none of the trade (customers/accounts/clients) of any former business?

4. Did the above acquire all, part, or none of the former owner’s Michigan business (products/services) of any former business?

5. Was your Michigan business described in 1-4 above being operated at the time of acquisition? If no, enter the date it ceased operation.
   a. All
   b. Part
   c. None
<table>
<thead>
<tr>
<th>What Percentage</th>
<th>Date Acquired</th>
</tr>
</thead>
<tbody>
<tr>
<td>%</td>
<td></td>
</tr>
</tbody>
</table>

   Yes
   No
   If yes, provide a copy of your lease agreement.
   a. All
   b. Part
   c. None
<table>
<thead>
<tr>
<th>What Percentage</th>
<th>Date Acquired</th>
</tr>
</thead>
<tbody>
<tr>
<td>%</td>
<td></td>
</tr>
</tbody>
</table>

   Yes
   No
   Date operation ended
6. Is the above conducting/operating the Michigan business acquired from you?  
   Yes  ☐  No  ☐

7. Is the above substantially owned, merged, or controlled in any way by the same interests who owned or controlled the organization, business or assets of your business?  
   Yes  ☐  No  ☐

8. Did the above hold any secured interest in any of the Michigan assets acquired from you?  
   Yes  ☐  No  ☐

9. Enter the reasonable value of the Michigan organization, trade, business or assets sold or transferred.  
   $______________

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 on this form, I may be subject to penalties of up to four times the amount of resulting unpaid unemployment taxes and imprisonment for up to five years.

____________________________________  ______________________
Name        Date

____________________________________  ______________________
Title        Telephone Number

When a complete transfer of a Michigan business is involved:
• Your final Quarterly Wage/Tax Report must be filed and paid within 15 days,
• Your coverage will be terminated as of the transfer date,
• If you have persons in your employ after the transfer date of your business, you need to notify Unemployment Insurance immediately to determine if you are liable for taxes on that payroll.

When a partial transfer of a Michigan business is involved:
• You need to continue to report and pay taxes if you have Michigan workers in your employ or until your coverage is terminated.

All documents, agreements or records describing the transactions indicated in Part I Item 4, Part II and Part III above, should be kept available for examination by Unemployment Insurance for six years.

You may submit this Form through your Michigan Web Account Manager (MiWAM) account or via fax to 1-313- 456-2130. If you are mailing this form, please send it to Unemployment Insurance, Tax Office, PO Box 8068, Royal Oak, Michigan 48068-8068

If you have any questions, contact the Office of Employer Ombudsman (OEO) by email at OEO@michigan.gov or at 1-855-4UIAOEO (855-484-2636), or 313-456-2300. TTY customers call 1-866-366-0004.

TED is an equal opportunity employer/program.
Notice To All Employees:

Information about Unemployment Benefits

This employer is covered by the

MICHIGAN EMPLOYMENT SECURITY ACT

Unemployment benefits are payable to qualified and eligible workers of this employer through Michigan’s Talent Investment Agency, Unemployment Insurance.

How to file an unemployment claim

If you become unemployed, you can file your new unemployment claim or reopen an established claim:

**Online through the Michigan Web Account Manager (MiWAM) at michigan.gov/uia**

**By Phone - call the Unemployment Insurance toll free claims line: 1-866-500-0017**

Payment Options: When you file for unemployment benefits, you will choose how you want to receive your benefit payments. You can select a **debit card or direct deposit** into your checking or savings account. For more information about these payment options, visit michigan.gov/uia.
Aviso A Todos Los Empleados:

Información sobre Beneficios de Desempleo

Este empleador está regulado por el

ACTO de SEGURIDAD de EMPLEO de MICHIGAN

Beneficios de desempleo son pagables a trabajadores calificados y elegibles de este empleador a través de la Agencia de Talento de Inversión del Estado de Michigan, Seguro de Desempleo.

Como archivar un reclamo de desempleo

Si queda desempleado, usted puede archivar su nuevo reclamo de desempleo o reabrir un reclamo establecido:

En línea a través del Michigan Web Account Manager (MiWAM): michigan.gov/uia

Por Teléfono - llamar al número gratuito del Seguro de Desempleo: 1-866-500-0017

Opciones de Pago: Cuando usted archiva para beneficios de desempleo, usted elegirá como usted quiere recibir sus pagos de beneficios. Usted puede seleccionar una tarjeta de débito o depósito directo en su cuenta de cheques o de ahorros. Para más información sobre estas opciones de pago, visite michigan.gov/uia.
Please ensure that you read both sides of this form prior to filing a claim for unemployment benefits. If you become unemployed, this information may help to determine your unemployment benefit entitlement.

When to file a claim for unemployment benefits:
A claim for unemployment benefits begins the week it is filed. Therefore, you should file your claim for benefits during your first week of unemployment.

To receive unemployment benefits, you must both be eligible and qualified. You must:
- File a claim, and report for benefits as directed by Unemployment Insurance (UI).
- Register for work each time a new, additional or re-opened claim is filed as directed by UI.
- Have sufficient earnings in the past 18 months.
- Be able to work.
- Be available for work. You must immediately inform UI and all base period employers of any changes to your contact information (mailing address and telephone number) and respond to all UI requests to update your contact information.
- If directed by UI, appear at a specified location provided in a mailed notice for an evaluation of your eligibility for unemployment benefits.
- If requested by UI, provide a statement of wages (wage affidavit) for purposes of calculating your unemployment benefits as state law requires that you produce evidence of those wages (pay stubs, W-2, employer payroll records, etc.).
- Be actively engaged in seeking work.
- Conduct a systematic and sustained work search effort and provide proof of those efforts by submitting your work search efforts as directed by UI.

To file a claim for benefits, you will need the following:
1. This form and any similar forms you received from any employer in the past 18 months, or pay stubs with employer name, employer payroll record, or W-2 Form.
2. Your Social Security number, complete mailing address (zip code), telephone number, and county of residence.
3. Your driver’s license or state identification card.
4. Your Alien Registration Number and the expiration date of your work authorization if you are not a citizen or national of the United States.
5. Name(s) of employer(s), date(s) of employment, and reason for separation from each employer you worked for in the past 18 months.
6. Information from your financial institution if you choose to have your benefits directly deposited into your checking or savings account.

Filing Claims by Telephone

Day and Time to File Claims by Telephone
If the last two digits of your Social Security Number are:

<table>
<thead>
<tr>
<th>Last Two Digits</th>
<th>Day</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>00 - 15</td>
<td>Monday</td>
<td>8:00 a.m. - 12:30 p.m., ET</td>
</tr>
<tr>
<td>16 - 33</td>
<td>Monday</td>
<td>12:30 p.m. - 4:30 p.m., ET</td>
</tr>
<tr>
<td>34 - 48</td>
<td>Tuesday</td>
<td>8:00 a.m. - 12:30 p.m., ET</td>
</tr>
<tr>
<td>49 - 66</td>
<td>Tuesday</td>
<td>12:30 p.m. - 4:30 p.m., ET</td>
</tr>
<tr>
<td>67 - 81</td>
<td>Wednesday</td>
<td>8:00 a.m. - 12:30 p.m., ET</td>
</tr>
<tr>
<td>82 - 99</td>
<td>Wednesday</td>
<td>12:30 p.m. - 4:30 p.m., ET</td>
</tr>
</tbody>
</table>

If you miss your assigned day and time, claims are accepted on Thursday or Friday from 8:00 a.m. - 4:30 p.m. ET.
Filing Claims on the Internet

You may file your new, additional, or reopened claim on UI website at www.michigan.gov/uia. Select “Michigan Web Account Manager (MiWAM)” logo to sign up for a web account with UI. You do not have to have a MiWAM account to file a claim. However, if you do have a MiWAM account, first login, click on the “Michigan Web Account Manager for Claimants and Employers” link and select the “File a claim” link under the filing options. You may file your claim through the Internet if ALL of the following requirements are met:

• You have worked under only one Social Security number.
• You have not filed a claim for unemployment benefits against another state during the past 12 months.

Before filing online, ensure you have the information from Items 1 through 6 (listed above), a pen or pencil, and paper to make notes of information you will receive from UI. You can write the information you need on this form so that it is available when you file your claim.

The Internet Filed Claim system is available 24 hours a day, 7 days a week, regardless of the last two digits of your Social Security number.

If you have a problem or question about your claim, you can call UI at 1-866-500-0017 (TTY customers use 1-866-366-0004). UI staff is available to assist you from 8:00 a.m. to 4:30 p.m., ET, Monday through Friday.

To Be Completed by the Employer

Rule R 421.204 of the Michigan Administrative Rules requires that a completed copy of this form, or an equivalent written notice, be given to each employee before, or when he/she is separated from your employ. A $10.00 penalty for non-compliance with this rule may be imposed by UI. Please complete the following information in the spaces below.

Your 10-digit UI Account Number:

Your 9-digit Federal Identification Number:

Employer’s Name with Doing Business As (DBA), and complete mailing address where wage and separation information is available for the worker listed on this form.

Name

DBA

Address for Employment

City, State, Zip Code

Name of Contact Person

Telephone Number

Reason for Separation

Employers with questions may contact the Office of Employer Ombudsman (OEO) at 1-855-484-2636, or OEO@michigan.gov.

TED is an equal opportunity employer/program.
AVISO DE COMPENSACIÓN POR DESEMPLEO PARA EMPLEADOS

Guarde Este Formulario

Por favor asegure que usted lea ambos lados de este formulario antes de archivar un reclamo para beneficios de desempleo. Si usted queda desempleado, esta información puede ayudar a determinar su derecho para beneficios de desempleo.

 Cuando archivar un reclamo para beneficios de desempleo:

Un reclamo para beneficios de desempleo empieza la semana en que es archivado. Por lo tanto, usted debe archivar su reclamo para beneficios durante su primera semana de desempleo.

Para recibir beneficios de desempleo, usted debe ser ambos elegible y calificado. Usted debe:

• Archivar un reclamo, y reportar para beneficios como dirigido por la Agencia de Seguro de Desempleo (UIA).
• Registro para el trabajo es requerido cada vez que usted archive un nuevo reclamo o un reclamo de un programa de beneficios diferente como Beneficios Extendidos. También es requerido en un reclamo Adicional o Re-abierto si el reclamante no se ha registrado después del BYB y una renuncia no existe.
• Tener suficientes ingresos en los últimos 18 meses.
• Ser hábil para trabajar.
• Estar disponible para trabajar. Usted debe informar inmediatamente a la UIA y todos los empleadores del período base de cualquier cambios en su información de contacto (dirección postal y número de teléfono) y responder a todas las peticiones de la UIA para actualizar su información de contacto.
• Si es dirigido por la UIA, presentarse en una ubicación especificada proporcionada en un aviso enviado por correo para una evaluación de su elegibilidad para beneficios de desempleo.
• Si es solicitado por la UIA, provee una declaración de salarios (declaración jurada de salario) para propósitos de calcular sus beneficios de desempleo como la ley estatal requiere que usted presente evidencia de esos ingresos (talon de pago, W-2, registros de nómina del empleador, etc.).
• Participar activamente en la búsqueda de trabajo.
• Conducir un esfuerzo de búsqueda de trabajo sistemático y sostenido y provee la prueba de esos esfuerzos presentando sus esfuerzos de búsqueda de trabajo como dirigido por la UIA.

Para archivar un reclamo de beneficios, usted necesitará lo siguiente:

1. Este formulario y cualquier formularios similares que usted recibió de cualquiera empleador en los últimos 18 meses, o talones de pago con el nombre del empleador, registro número del empleado o Formulario W-2.
2. Su número de Seguro Social, dirección postal completa (código postal), número de teléfono y condado de residencia.
3. Su licencia de manejar o tarjeta de identificación estatal.
4. Su número de registro de extranjero y la fecha de expiración de su autorización de trabajo si usted no es un ciudadano o nacional de los Estados Unidos.
5. Nombre(s) del empleador(es), fecha(s) de trabajo, y la razón por separación de cada empleador con quien usted trabajó en los últimos 18 meses.
6. Información de su institución financiera si usted elige tener sus beneficios depositados directamente en su cuenta de cheques o cuenta de ahorros.

Archivando Reclamos por Teléfono

Día y Hora para Archivar Reclamos por Teléfono

Si los últimos dos dígitos de su Número de Seguridad Social son:

| 00 a 15 | Lunes | 8:00 a.m. - 12:30 p.m., ET |
| 16 a 33 | Lunes | 12:30 p.m. - 4:30 p.m., ET |
| 34 a 48 | Martes | 8:00 a.m. - 12:30 p.m., ET |
| 49 a 66 | Martes | 12:30 p.m. - 4:30 p.m., ET |
| 67 a 81 | Miércoles | 8:00 a.m. - 12:30 p.m., ET |
| 82 a 99 | Miércoles | 12:30 p.m. - 4:30 p.m., ET |

Si olvida su día y hora asignada, los reclamos se aceptan el jueves o el viernes de 8:00 a.m. - 4:30 p.m. ET.
Debe Ser Completado por el Empleador

Regla R 421.204 de Reglas Administrativas de Michigan requiere una copia completada de este formulario, o un equivalente aviso escrito, ser dado a cada empleado antes, o cuando él/ella es separado de su empleo. Una multa de $10.00 dólares para el incumplimiento con esta regla puede ser impuesta por la UIA. Por favor complete la información siguiente en los espacios abajo.

Su Número de Cuenta de la UIA 10-dígitos:

Su Número de Identificación Federal de 9-dígitos:

El Nombre del Empleador con Haciendo Negocios Como (DBA), y dirección postal completa donde la información de separación y salario está disponible para el trabajador mencionado en este formulario.

<table>
<thead>
<tr>
<th>Nombre</th>
<th>DBA</th>
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<table>
<thead>
<tr>
<th>Dirección para Empleo</th>
<th>Ciudad, Estado, Código Postal</th>
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<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Nombre de la Person de Contacto</th>
<th>Número de Teléfono</th>
</tr>
</thead>
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</table>

Razón de Separación

Los empleadores con preguntas pueden contactar a la Oficina del Defensor del Empleador (OEO) at 1-855-484-2636, u OEO@michigan.gov.

TED is an equal opportunity employer/program.
What is the Advocacy Program?
The Program provides information, upon request, and subject to certain restrictions, consultation and representation services to unemployed workers and employers, at the Michigan Administrative Hearing System (MAHS) level of appeal. Advocates, who are independent contractors and have signed a contract with the Program, provide the consultation and representation services.

What type of service can the Program provide for me?
The Advocacy Program provides information, consultation and representation services to you. Program staff will provide information about the appeal process, fact sheets about most common issues and a listing of Advocates. The Advocates will provide the consultation and representation services. In some cases, service is limited to information or consultation only.

What are the qualifications of an Advocate?
An Advocate must pass a written examination. After attending an orientation, the Advocate signs a contract with the Program as an independent contractor. An Advocate cannot be a current state employee. The Advocate may or may not be an attorney.

How much will this service cost me?
The Advocacy Program services are available at no cost to you. The Advocate must not solicit or accept any payment from you for providing services covered under the Advocacy Program.

What cases are limited to information or consultation only?
Cases involving Labor Disputes, Trade Readjustment Allowance (TRA), Interstate Filed Claims, SUTA (State Unemployment Tax Act) Dumping, Monetary Determinations including Redetermination of Charges, Specific Issues Related to Unemployed Worker and Agency Only and Intentional Misrepresentation (Fraud) may receive information only. Cases involving an Admitted Disqualifying Act, Benefit and Liability cases without merit, as determined by the Advocate, Reasonable Assurance (Denial Period), Interest and Penalty Calculation, Wilful Neglect and Multi-Claimant cases are limited to consultation only. During your consultation, the Advocate will discuss the facts and the theory of the case to prepare you for the hearing.

How soon should I contact the Advocacy Program?
Contact the Advocacy Program after you have received a Notice of Hearing. Assistance may be provided no later than two business days prior to the scheduled hearing date. Failure to timely secure an Advocate is not sufficient reason to be granted an adjournment request for your hearing.

Who determines if I am eligible for Advocacy services?
The Program staff will verify that your hearing is scheduled and will determine what services you may be eligible to receive under Program guidelines.

How Do I Select My Advocate?
You will receive a packet of information that contains a list of Advocates in your area. Review the list, which includes a short biography about the Advocate’s background and/or experience. You may then select your Advocate. Verify if the Advocate is available for your scheduled hearing date and is willing to appear for your in-person hearing or for a telephone hearing.
Frequently Asked Questions

& Helpful Answers

Advocacy Program

Cadillac Place

• 3024 W. Grand Blvd., Suite 12-300
• Detroit, MI 48202

State of Michigan, Department of Talent and Economic Development,
Talent Investment Agency, Unemployment Insurance,
Authority: UI Director; Quantity: 3,000; Cost: $150 (5¢ per copy);
Paid for with Federal funds.

TIA is an equal opportunity employer/program. Auxiliary aids, services and other reasonable accommodations are available upon request to individuals with disabilities. Visit our website at www.michigan.gov.

The Advocacy Program is a customer friendly program. It prepares unemployed workers and employers to better understand the appeals or decision-making processes. Services are provided to assist in presenting facts properly, to simplify the process and to help reduce the fear and intimidation felt at the appeals hearing level.

Contact the Advocacy Program call (800) 638-3994 or (313) 456-2314 8:00 a.m. to 4:30 p.m. Monday through Friday.

If you do not qualify for Advocacy Services, the Michigan State Bar provides referrals for free legal aid in your area.

Contact the Advocacy Program

How do I know if my case is worth pursuing?
After your consultation, your Advocate may determine your case does not have merit under the law. Your Advocate will explain the reason(s) your case does not have merit prior to your hearing date and will provide you a written explanation. If your Advocate determines your case does not have merit, he/she cannot represent you. However, you may continue on to the hearing without Advocacy assistance.

What can I do if I have a complaint about my Advocate?
You may call Program staff and provide information regarding your complaint or submit your complaint in writing to the Program manager.

How do I request Advocacy Assistance?
Contact the Advocacy Program by telephone at (800) 638-3994 or (313) 456-2314 between 8:00 a.m. and 4:30 p.m. Monday through Friday.

Program Statement

If you do not qualify for Advocacy Services, the Michigan State Bar provides referrals for free legal aid in your area.

Contact the Advocacy Program

Call (800) 638-3994 or (313) 456-2314 between 8:00 a.m. and 4:30 p.m. Monday through Friday.

If you do not qualify for Advocacy Services, the Michigan State Bar provides referrals for free legal aid in your area.