



UIA 1439  
(Rev.05-15)  
RICK SNYDER  
GOVERNOR

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

Authorized by  
MCL 421.1 et seq.

ROGER CURTIS  
DIRECTOR  
WANDA M. STOKES  
DIRECTOR

Mail Date:  
Account #:  
Employer:

**SPECIAL PAYMENT PLAN COMMITMENT**

I hereby acknowledge the following debt and agree for and on behalf of \_\_\_\_\_ quarter(s) to make payments on this account, which is delinquent for the \_\_\_\_\_

The delinquency consists of the following:

	Total Delinquency	Special Payment Plan Commitment
Tax*		
Penalty		
Interest to **	***	***
<b>TOTAL DUE</b>		

\*The obligation Assessment is included in the Tax amount, and therefore, is not subject to waiver or cancellation.

\*\*Interest accrues at the rate of 1% per month on all unpaid taxes from the due date until the date of payment.

\*\*\*Interest subject to abatement = \_\_\_\_\_ /Penalty subject to abatement = \_\_\_\_\_ upon completion of Payment Plan.

The first payment of \_\_\_\_\_ is due on or before \_\_\_\_\_, and \_\_\_\_\_ successive payments of not less than \_\_\_\_\_ each, on or before the \_\_\_\_\_ day of each succeeding month.

Payments will be applied to the oldest delinquent quarter first. **Before making your final payment, contact Unemployment Insurance below for the amount due.**

**I further agree to file and pay all quarterly tax reports as they come due.** Further, the statute on the quarters indicated on this form is extended for six years from date of signature. Any handwritten modifications to this form must be initialed by both parties, or this agreement will be void.

It is understood that a new tax lien **will not** be filed against this account, providing the parties have a signed payment agreement in effect and no new delinquencies. No new tax liens will be filed while there is an active protest on the account. This commitment is not binding if the signed agreement is not received within 15 days from the mail date of this agreement. **Failure to return the signed agreement would result in further collection action.**

**This Commitment will be in default if the above terms and conditions are not met. In that event, the interest/penalty subject to abatement as shown above will become due immediately and collection action as provided by law may be instituted for the full amount (Tax, Interest & Penalty), including asset seizure.** Unemployment Insurance reserves the right to declare this Commitment null and void if the account is considered to be in jeopardy.

If paying by mail, please allow five business days for processing. To insure proper credit, return this Commitment and initial payment in the enclosed envelope. Mail all subsequent payments to:

**Unemployment Insurance  
Tax Enforcement Unit, Attn:  
3024 W Grand Blvd., Ste. 12-400  
Detroit, MI 48202-6024**

PRINT YOUR UIA EMPLOYER NUMBER ON YOUR CHECK AND MAKE PAYABLE TO: UNEMPLOYMENT INSURANCE AGENCY

Mail Date:  
**Accepted:**

\_\_\_\_\_  
Signature of Authorized Agent for UIA

\_\_\_\_\_  
Signature of Authorized Agent for Employer

\_\_\_\_\_  
Print Name of Authorized Agent for UIA

\_\_\_\_\_  
Print Name of Authorized Agent for Employer

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone Number with Area Code      Date

\_\_\_\_\_  
Telephone Number with Area Code      Date