



MICHIGAN EMPLOYER LIABILITY

TOOLKIT

UNEMPLOYMENT INSURANCE AGENCY

MICHIGAN EMPLOYER LIABILITY TOOLKIT

CONTENTS

1	Introduction	9	Common Exempt Employing Units
1	Employing Unit	9	Employing Unit Registration
1	Employer Defined	9	Online Registration
2	Summary of Section 41	9	Limited Liability Company (LLC)
3	Employer Acquisition (Business Transfer)	10	Information Needed to Begin Your Registration
3	Forms of Acquisition	10	Registering Online
3	Mandatory Transfer	11	Confirmation Number
3	Voluntary Transfer	11	How Do You Update, Track or Complete Saved Application?
4	Tax Debt Transfer or Assessment Under Section 15(g) of (MES) Act	12	Employer Notification
5	Employer and Employment Types	12	Michigan Web Account Manager (MiWAM)
5	Limitation to Issue Determination	12	Missing Reports and Non-Liable (NL) Employer
5	Employer Types	13	The 12-Steps of eRegistration
5	Contributing Employer	13	STEP 1
6	Client Level Reporting and Power of Attorney (POA)	14	STEP 2
6	Multiple Establishments	15	STEP 3
6	Reimbursing Employer	16	STEP 4
6	Employing Units That Fall Under Reimbursing Employers	17	STEP 5
6	501(c)3 Requirement	18	STEP 6
7	Out-of-State Governmental Entities	19	STEP 7
7	Bond/Letter of Credit	20	STEP 8
7	How to Calculate Required Security Amount	21	STEP 9
7	Group Accounts	26	STEP 10
8	Employment Types	29	STEP 11
8	Covered Employment	31	STEP 12
8	Contract Employment	33	CERTIFY AND SUBMIT APPLICATION
8	Corporate Officer Wages	34	CONFIRMATION NUMBER
8	Seasonal Employment	34	PROCESSING AND DELIVERY INFORMATION

Introduction

The purpose of this toolkit is to explain when an employing unit becomes a liable employer under the Michigan Employment Security (MES) Act to pay unemployment taxes in Michigan and how to register. The toolkit will highlight the following topics:

- Employing Unit.
- Employer Defined.
- Employer and Employment Types.
- Common Exempt Employing Units.
- Employing Unit Registration.
- Information Needed to Register.
- Registering Online.
- Employer Notification.



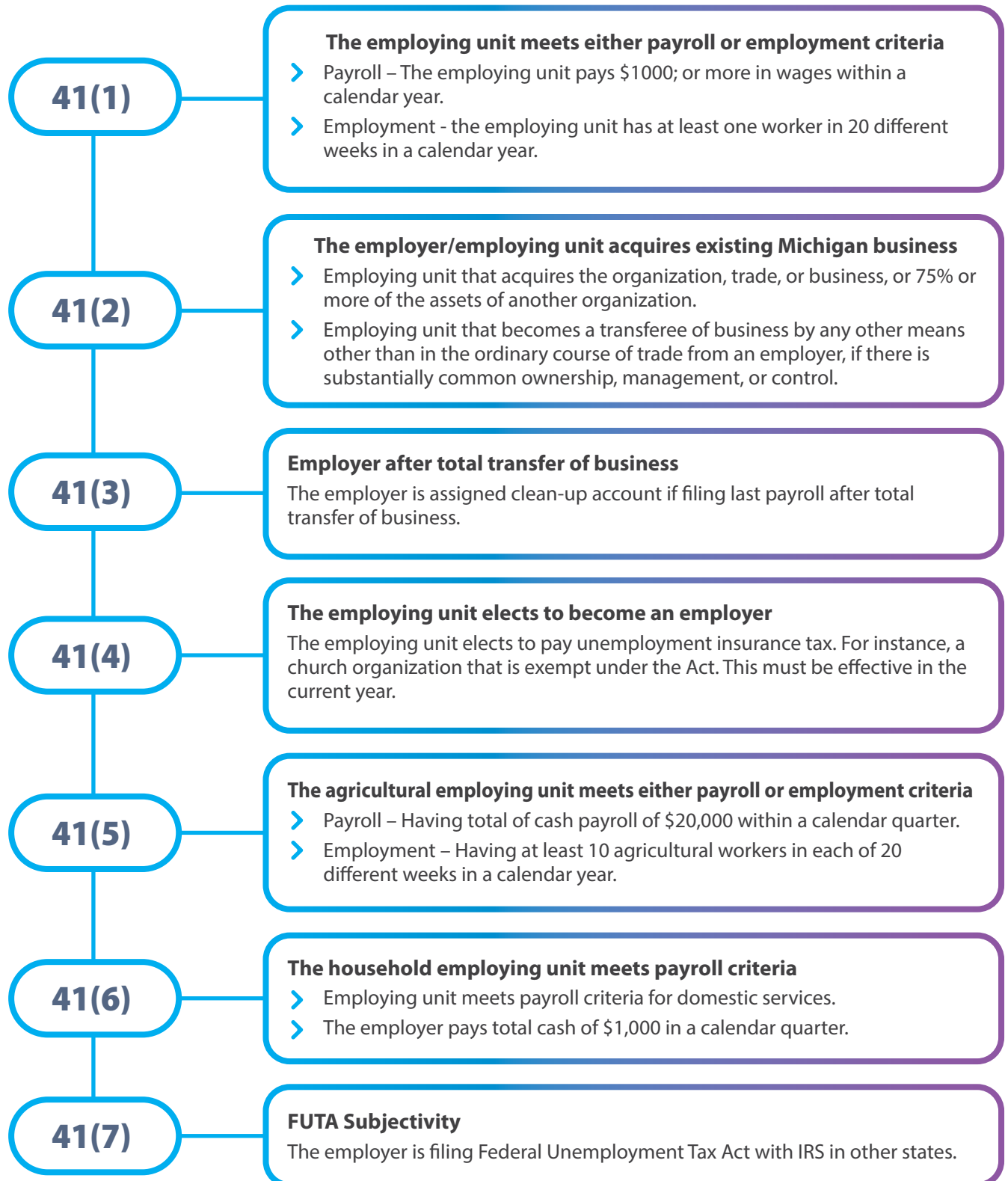
Employing Unit

Before a business or an individual is determined by the Unemployment Insurance Agency (UIA) to be liable, the UIA refers to the business or the individual as an employing unit.

Employer Defined

To become a liable employer, UIA uses the following requirements in Section 41 of the MES Act to determine if the employing unit is an Employer and then notifies the new employer for the decision.

Summary of Section 41



Employer Acquisition (Business Transfer)

This type of acquisition can either be mandatory or a voluntary transfer resulting in transfer of experience (the tax rate history), which can be total, partial, or no transfer, from the existing business.

Forms of Acquisition

- Sale of business.
- Transfer in the form of acquiring the use of Michigan assets like lease.
- Incorporating an existing business.
- Merger of existing entities.
- Reorganization.

Mandatory Transfer

- The employing unit acquires 75% or more assets and there is no common ownership interest between the entities.
- Transfer involving common ownership interest between the entities. The percentage of assets does not matter in this type of acquisition.

Mandatory transfer may result in rating transfer:

- Total Rating - 100% assets and/or payroll acquisition of the business or
- Partial Rating - less than 100% assets and/or payroll acquisition of the business.

Form 1184, *Employer's Report on Partial Transfer of Business*, is needed if the acquisition is less than 100%. Information provided by the employer will assist in determining what percentage of the former owner experience to transfer.

Voluntary Transfer

Voluntary transfer is always a partial transfer of experience.

- The employing unit acquires less than 75% assets of an existing Michigan business.
- **Form 1184-1, *Report and Agreement on Partial Transfer of Business Certification***, is required to secure consent from both parties involved in this type of sale to determine what percentage of the former owner's rating history to be transferred. Assigning a portion of the former's owner rate history will require submitting the Form 1184-1 with the registration documents either 518 or **Standalone Schedule B Form** if notifying UIA for the first time about the acquisition.

Tax Debt Transfer or Assessment Under Section 15(g) of (MES) Act

Outstanding taxes due (contributions) on the predecessor account is transferred or assessed to the successor employer who then becomes liable for the unpaid taxes and interest but -

- Employing unit must acquire the organization, trade, business, or 75% or more of Michigan business.
- Determined as successor under Section 41(2) by UIA.
- Both parties remain responsible until the debt is paid.

Exception to Transfer the Debt

Amount due from the seller is more than the amount of liability. The employer needs to provide independent valuation of the business at the time of the transfer.

Other Responsibilities

If the previous employer failed to file any quarterly tax reports, the successor will be taxed at a higher tax rate.

- Either the purchaser or seller may request from UIA, in writing, not less than 10 days before the transfer of business, Form UIA 1395, *Clearance of Account*, to find out any amounts owed to UIA.
- By law, the seller must provide the buyer with certain unemployment insurance information at least two days before an offer to purchase is accepted on **Form UIA 1027, Business Transferor's Notice to Transferee of Unemployment Tax Liability and Rate**, covering:
 - ① Seller unemployment tax rate.
 - ② Outstanding liabilities.
 - ③ Details about jobless benefit payments and taxes.
 - ④ Employees laid off in the year before the sale.
 - ⑤ Names of all current employees.

Employer and Employment Types

Section 14 of the Michigan Employment Security (MES) Act authorizes the UIA to determine whether an employing unit qualifies as a Michigan Employer to file and pay UIA quarterly taxes and whether the services performed are employment as an employee or independent contractor.

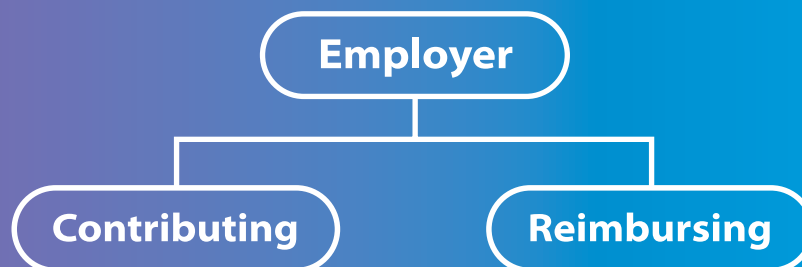
Limitation to Issue Determination

Michigan law specifies how far back UIA shall issue determination or redetermination.

- In the absence of fraud, the requirement is current year plus prior 3 years.
- The requirement shall be 6 years if fraud is determined.

Employer Types

Employing units that are determined as Michigan employers can either be contributing or reimbursing.



Contributing Employer

Most employers are contributing employers and the taxes they pay to UIA are called Contributions.

Report – Required to file quarterly taxes.

Payment – Quarterly taxes due to be paid are based on tax rate assigned up to the taxable wage base limit.

Tax Rate – Assigned annually based on employer's history of payroll, taxes paid, and benefit payments made to former employees.

The following employing units fall under contributing employers:

- For-profit employing units by default.
- Non-profit employing units by default but may elect as reimbursing employer.

Client Level Reporting and Power of Attorney (POA)

If an employer signs up with a Professional Employer Organization (PEO), the PEO is required to file the report under the employer's (client) UI account if already assigned. This is called "Client Level Reporting (CLR)" which went into effect on January 1, 2014. If there is no account in existence upon signing up with the PEO, then the employer must register to obtain an Employee Account Number to allow the PEO to comply with CLR. In order to be able to file a report on behalf of any client, the PEO or POA must first create a Michigan Web Account Manager (MiWAM) account ([sign up as service provider](#)) if it does not have an account. Then, log into the MiWAM account to add POA authorization/MiWAM permissions to gain access.

Multiple Establishments

UI considers an employing unit within this state maintaining 2 or more separate establishments under the provision of the Section 40 of MES Act as a single employing unit if commonly owned, managed, and/or controlled and are engaged in the same or similar business activity. A single employer account number is allowed.

Reimbursing Employer

A reimbursing employer is a liable employer that pays UIA, dollar-for-dollar, the amount the UIA paid in benefits in that calendar quarter (including the state portion of Extended Benefits) to its former workers who receive unemployment benefits based on wages paid to the worker by the reimbursing employer.

Report – Required to file quarterly wage/tax reports.

Payment – Receive Form UIA 1763, *Reimbursing Employer Billing For Benefit Charges*, from UIA when unemployment benefits are paid to former employees.

Billing cycles

- ☐ Annually – Governmental and Indian tribes/tribal units.
- ☐ Quarterly – Non-profit.

Tax Rate – Not assigned.

Employing Units That Fall Under Reimbursing Employers

- ☐ Governmental entity (city, county township, school district) is a reimbursing employer by default.
- ☐ Indian tribes and tribal unit.
- ☐ Non-profit entity electing reimbursing status.

501(c)3 Requirement

Copy of IRS 501(c)3 letter is required if a non-profit is electing as reimbursing status.

Out-of-State Governmental Entities

- Must provide UIA with documentation of affiliation to a Michigan-based governmental to be treated as a governmental reimbursing employer.
- If not, must provide a 501(c)3 to be treated as a non-profit reimbursing employer.
- Assigned contributing status, if unable to obtain affiliation with any governmental entity in Michigan or 501(c)3.

Bond/Letter of Credit

The following reimbursing employers are subject to security requirements if their annual gross pay equals or exceeds \$100,000. The requirement is 4% of taxable payroll.

- Non-profit.
- Indian tribes/tribal units.
- Governmental (out-of-state).

How to Calculate Required Security Amount

The annual gross payroll for the 12-month period ending on June 30 of the year before security is required (July 1 through June 30) which represents the Third and Fourth quarters of the prior year along with the First and Second quarters of the current year multiplied by 4%.

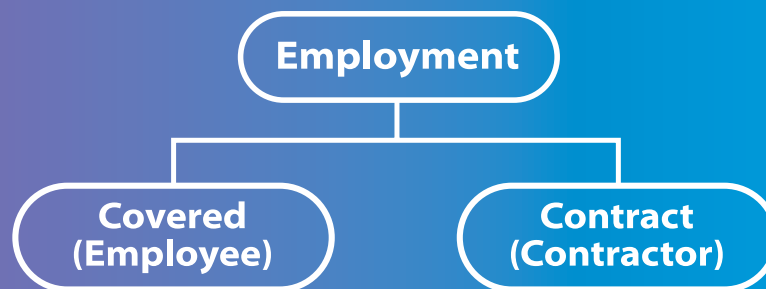
Group Accounts

The law permits non-profit employers that elect to be reimbursing employers to form or be part of a group account for the purpose of sharing the cost of benefits paid to the former employees. The UIA must be notified that a reimbursing employer wishes to join a group.



Employment Types

Workers are classified as either an employee or independent contractor.



Covered Employment

Employer with workers classified as employees is termed Covered employment. Most employers consider their workers as employees but there are many cases where employing units and employers misclassify them as contractors. UIA relies on IRS 20 factors to determine the employment type when in dispute.

Contract Employment

Employers with workers classified as independent contractors is termed Contract employment. Some services performed by a worker will fit into contract employment. The decision to determine who is a contractor rests with UIA by relying on IRS 20 factors whenever a worker is misclassified as a contractor.

Corporate Officer Wages

For UIA purposes, services performed by a corporate officer are subject to UIA tax reporting and are not exempt. If the corporate officer is performing any services for his or her business entity, then the wages from the services are taxable for UIA purposes. If the employing unit does not have an Employer Account Number (EAN), then UIA registration is required.

Seasonal Employment

Michigan law allows an employer to apply for seasonal designation if they operate during not more than 26 weeks (182 days) within any 52- week period but **UI Form 1155, Designation as Seasonal Employer**, must be received 20 days before the beginning of the seasonal period. Once the seasonal designation request is approved, it denies unemployment benefits to the seasonal workers if the employer has given those workers a reasonable assurance of returning to work the next season.

- Construction industry is exempt by law.
- Any seasonal business or employer must still file quarterly wage/tax report.

Common Exempt Employing Units

The following employing units are not considered employers for UIA purposes if operating without employees:

- Limited Liability Company (LLC).
- Sole Proprietorship.
- Partnership.



Employing Unit Registration

Employing units must properly notify the UIA of their existence in business so the UIA can make an official determination as to whether it is a liable employer.

It is recommended to use the online portal to register for an EAN.

Online Registration

Michigan Business Tax Registration, Online & Form 518

UIA offers an online process to register for and receive your EAN. The online registration eliminates the need to complete and mail in Form 518, *Michigan Business Tax Registration* booklet. It will also result in the assignment of a MiWAM account, with immediate limited access, being automatically created instead of going through different steps to create and gain access if completing paper application.

- [Begin Online Registration.](#)
- [Download the State of Michigan Form 518, *Michigan Business Tax Registration* booklet.](#)

Information Needed to Begin Your Registration

- 1 A Federal Employer Identification Number (FEIN).
- 2 The owner, corporate officer, partner or member's date of birth, Social Security Number (SSN) and corresponding address.
- 3 The Individual Taxpayer Identification Number (ITIN) assigned by the Internal Revenue Services (IRS) for an entity owned by a foreign individual.
- 4 For new employer, make sure you know:
 - ☐ Date of first employment (hiring date).
 - ☐ When you met the payroll requirement (liability threshold).
- 5 If you have changed the entity type of your existing business (e.g., from sole proprietor to partnership, or incorporating a sole proprietorship or partnership) or acquired all or any part of the assets, organization, trade, or business of an existing business having employees in Michigan, then you need:
 - ☐ EAN and FEIN of the business being acquired.
 - ☐ Date of the acquisition.
 - ☐ Percentage of assets acquired.
 - ☐ Percentage of organization (employees) acquired.
 - ☐ Verify if the former owner has multiple locations relating to the EAN of your acquisition.

Registering Online

Where do you go to Register?

There are multiple ways to start the online registration:

- 1 Go to Michigan.gov/UIA
 - ☐ Under **Services, Employer Services**
 - ☐ Click on **Register a Business**.
 - ☐ Click **Start eRegistration** tab to complete the 12 steps, then submit.
 - ☐ Under **Employers**, click on **Employer homepage**, under **Register for Michigan Taxes**
 - ☐ Click on **Employer Registration**.
 - ☐ Click **Start eRegistration** tab to complete the 12 Steps, then submit.
- 2 Go to [MiWAM Employer Registration](https://MiWAM.com/Registration)
 - ☐ Click **Start eRegistration** tab to complete the 12 Steps, then submit.

Confirmation Number

- Received after completing and submission of the on-line application.
- Received if saving the online application to complete later.

Completed application with future liability date can be updated but user has 90 days from when the application was initially submitted.

You can receive your UIA EAN in less than 3 days if your liability date is prior or current date.

How Do You Update, Track or Complete Saved Application?

Enter valid FEIN and confirmation number at Start eRegistration page.

Department of Labor and Economic Opportunity

UNEMPLOYMENT INSURANCE

≡ MiWAM Employer Registration

eRegistration

Click the **Start eRegistration** button to begin the eRegistration process. [Start eRegistration](#)

Find a previously saved/submitted Employer Registration:

FEIN: Required
 Confirmation #: Required
 Format: 99-9999999

- If you have saved an application to finish at a later time, it will appear in the **Requests** list below.
- Completed applications as well as partially completed applications will be available in the **Requests** list for 90 days from the day your application was submitted.
- If your Request states '**RESUME**' then the application was saved but NOT submitted. To continue your application press the RESUME link to view the incomplete application. To edit the application, select the 'Change' link on the left side of the screen to continue the application.
- If your Request states '**VIEW**' then your application was submitted. Please return in 2-3 business days to check the status of your application.

Requests [Filter](#)

View/Edit	FEIN	UI Account #	UI Status	Treasury Status	Date
-----------	------	--------------	-----------	-----------------	------

- EAN will display if there is no pending issue with the application.
- The employer has 90 days from when the application is saved or submitted to make changes.
- To update or complete Saved application.
 - Click **Resume or View** just below **View/Edit**.
 - Click **View Submission**.
 - Click **Change** tab and then select applicable step to continue or update.
 - Resubmit the application when done.

Employer Notification

Upon receipt of registration documents, UI will determine whether the employing unit is a liable employer under MES Act and then issue Form 1183, *Notice of Determination of Employer Status*. A contributing employer will also be issued Form UIA 1771, *Tax Rate Determination*. The employer is now required to file quarterly tax report(s) after Form 1183 is issued.

If employing unit becomes an employer, then they are liable for the entire year. For instance, agricultural or household employing unit becomes liable employer during the Third quarter of the year, the employer must still file all prior quarterly wage/tax reports (First and Second quarters) in the same calendar year if wages were paid.

Michigan Web Account Manager (MiWAM)

For employers that registered through the online portal and after the Employer Account is automatically assigned without staff intervention:

- Online account called MiWAM is created.
- UIA Form 1023, *Authorization Code*, is mailed.
- Temporary (limited) access is also granted only for 10 days to allow Wage/Tax report to be filed.
- Must enter Authorization Code upon receipt to gain permanent access.

Exceptions where MiWAM account is not added:

- Online registration becomes an exception requiring staff to complete the registration process to obtain an EAN, for instance if there is already an existing closed employer account on record.
- Paper registration is completed by staff to obtain an EAN.
- Email for the new online application is already in use.

The employer is encouraged to create a MiWAM account ([sign up as an employer](#)) even if they have a third party (payroll company) to file and/or pay their quarterly Wage/Tax Report. The employer is solely responsible for any missing report or unpaid taxes.

Missing Reports and Non-Liable (NL) Employer

For employers that fail to comply and file the required wage/tax report may result in UI changing the employer status to NL. The employer is encouraged to file quarterly wage/tax reports when EAN is assigned and avoid going through another registration process if UIA changes the account status to NL.

The 12-Steps of eRegistration

STEP 1

Click *Select Registration Reasons* to begin Step 1.

Select the reason for your registration.

Note: If you get an error message by selecting “Reinstated an Existing Account”, you need to select another reason to continue. This happens when the UIA already has closed the employer account and the account has been terminated over 1 year or is active (if you already have an active account, it will generate an error).

Click OK to continue.

✓ STEP 1 COMPLETED

STEP 2

Click *Answer Liability Questions for Michigan Unemployment Taxes* to begin Step 2.

Answer "Yes" if you are registering for a UIA Employer Account Number.

Note:

- You must answer **Yes** if you are a corporate officer and are the only employee of the business.
- You must answer **NO** if you are a sole proprietor, partnership, or an LLC with no employees other than yourself.

Click **OK** to continue.

STEP 2 COMPLETED

STEP 3

Click *Federal Employer Identification Number* to begin Step 3.

eRegistration

eRegistration > New Registration

1. Steps 2 of 12 completed 2. Certify and Submit Application

Steps 2 of 12 completed

✓ Step 1: [Select Registration Reasons](#)
Registration Reason: [Redacted]

✓ Step 2: [Answer Liability Question for Michigan Unemployment Taxes](#)

Step 3: [Federal Employer Identification Number](#)

LEGEND

- Click to view more information
- ✓ The Step is Complete
- ! The Step Contains Errors

Required Required Required fields designated by:

- A triangle in the top left corner
- A tooltip that says required

Required fields, left blank, will block the availability of future steps.

Cancel < Previous Step Next Step >

Enter the business' FEIN and click OK to continue.

STEP 3 COMPLETED

FEIN

Treasury 518 e-Registration for Michigan Taxes - FEIN

Please enter the Federal Employer Identification Number (FEIN) of the business registering with the Michigan Department of Treasury and/or the Unemployment Insurance Agency. If you do not have your Federal Employer Identification Number, click here to obtain one from the [IRS Website](#).

Federal Employer Identification Number: Required [Text Box]

OK Cancel

STEP 4

Click *Enter Business Information* to begin Step 4.

eRegistration

eRegistration > New Registration

1. Steps 3 of 12 completed 2. Certify and Submit Application

Steps 3 of 12 completed

- ✓ Step 1: **Select Registration Reasons**
Registration Reason:
- ✓ Step 2: **Answer Liability Question for Michigan Unemployment Taxes**
- ✓ Step 3: **Federal Employer Identification Number**
FEIN:
- Step 4: **Enter Business Information**

LEGEND

- Click to view more information
- ✓ The Step is Complete
- ! The Step Contains Errors
- Required Required Required fields designated by:
- A triangle in the top left corner
- A tooltip that says required
- Required fields, left blank, will block the availability of future steps.

Save Draft Cancel Previous Step Next Step

Enter the *Required* information.

- Be sure to use company name if Corp Inc, PC LC, LLC or LLP.
- Be sure to use individual name if sole proprietor or partnership.
- Ownership type.
- Contact information.
- Number of locations.
- Service provider info, if applicable.

Click *OK* to continue.

Business Information

Treasury 518 e-Registration for Michigan Taxes - Business Information FEIN:

Company Name or Owner's Full Name (include, if applicable, Corp, Inc, PC, LC, LLC, LLP, etc.): **Required**

Business Email Address: **Required** Business Fax:

Business Phone Country: USA Business Telephone: **Required** **Required**

Are you incorporated? No

Are you incorporating an existing business? **Required** Purchasing an existing business? **Required**

NAICS **Required** NAICS Search

What products, if any, do you sell (sold to final consumer)?

Number of Business Locations in MI: **Required**

Are you a Seasonal Employer? **Required**

Operating as an Employee Leasing Company? **Required**

Do you use a Payroll Service? **Required**

In what month does the business open? 0 Close? 0

Employee Leasing License Number:

Authorized representative (Power of Attorney) information can be added to the business account by using Michigan Treasury Online (MTO) if you have manage access rights to the account. Visit MTO at mto.treasury.michigan.gov for more information.

Information about Power of Attorney (POA) for Unemployment Insurance Agency Only: If you have a payroll service provider they will need to add the UIA account number assigned for this business utilizing the Update Client Level Reporting task from their MIWAM account in order to be recognized as an authorized representative with POA/MIWAM authorizations for the business being registered.

OK Cancel

STEP 4 COMPLETED

STEP 5

If you indicated the business' organization type is a corporation, Click *Enter Corporate Information* to begin Step 5.

Note: *Corporate field is not required if incorporated outside of Michigan.*

If you indicated any other business organization type, skip to Step 6.

eRegistration

eRegistration > New Registration

1. Steps 4 of 12 completed 2. Certify and Submit Application

Steps 4 of 12 completed

- ✓ Step 1: [Select Registration Reasons](#)
Registration Reason:
- ✓ Step 2: [Answer Liability Question for Michigan Unemployment Taxes](#)
- ✓ Step 3: [Federal Employer Identification Number](#)
FEIN:
- ✓ Step 4: [Enter Business Information](#)
Legal Name:
- Step 5: [Enter Corporate Information](#)

LEGEND

- Click to view more information
- ✓ The Step is Complete
- ! The Step Contains Errors

Required fields designated by:

- A triangle in the top left corner
- A tooltip that says required

Required fields, left blank, will block the availability of future steps.

Save Draft Cancel < Previous Step Next Step >

Enter the *Required* information and click *OK* to continue.

STEP 5 COMPLETED

Corporate Information

Treasury 518 e-Registration for Michigan Taxes - Corporate Information

State of Incorporation: Required

Date of Incorporation: Required

Licensing and Regulatory Affairs (LARA) Corporate ID Number. i

If you do not have a Corporate ID Number, did you apply for one?

OK Cancel

STEP 6

Click *Enter Officer Information* to begin Step 6.

eRegistration

eRegistration > New Registration

1. Steps 5 of 12 completed 2. Certify and Submit Application

Steps 5 of 12 completed

- ✓ Step 1: [Select Registration Reasons](#)
Registration Reason:
- ✓ Step 2: [Answer Liability Question for Michigan Unemployment Taxes](#)
- ✓ Step 3: [Federal Employer Identification Number](#)
FEIN:
- ✓ Step 4: [Enter Business Information](#)
Legal Name:
- ✓ Step 5: [Enter Corporate Information](#)
LARA Corporate ID Number:
- Step 6: [Enter Officer Information](#)

LEGEND

- Click to view more information
- ✓ The Step is Complete
- ! The Step Contains Errors
- Required Required Required fields designated by:
 - A triangle in the top left corner
 - A tooltip that says required
- Required fields, left blank, will block the availability of future steps.

Save Draft Cancel Previous Step Next Step >

Complete all information for each owner, partner or corporate officer and click **OK** to continue.

STEP 6 COMPLETED

Owner/Partner/Officer Address

New Record

Officer 1 Add Officer

Employer e-Registration - Officer Information

Complete all information for each owner, partner or corporate officer. Do not include shareholders who are not officers. If the Business Type is 'Partnership', information is required for at least two Partners.

Address

Address Line 1 Required

Address Line 2

Unit Type Unit

Country USA City Required

State / Province Required ZIP / Postal Required

First Name Required Middle Name

Last Name Required Email Address

Telephone Country Telephone # Required Date of Birth Required Business Title Required

Social Security Number Required Taxpayer Identification Number Required Drivers License / State ID

Remove Officer Copy row Add Officer

OK Cancel

STEP 7

Click *Enter Location Information* to begin Step 7.

eRegistration

eRegistration > New Registration

1. Steps 6 of 12 completed 2. Certify and Submit Application

Steps 6 of 12 completed

- ✓ Step 1: [Select Registration Reasons](#)
Registration Reason: [Redacted]
- ✓ Step 2: [Answer Liability Question for Michigan Unemployment Taxes](#)
- ✓ Step 3: [Federal Employer Identification Number](#)
FEIN: [Redacted]
- ✓ Step 4: [Enter Business Information](#)
Legal Name: [Redacted]
- ✓ Step 5: [Enter Corporate Information](#)
LARA Corporate ID Number: [Redacted]
- ✓ Step 6: [Enter Officer Information](#)
- Step 7: [Enter Location Information](#)

LEGEND

- Click to view more information
- ✓ The Step is Complete
- ! The Step Contains Errors

Required fields designated by:

- A triangle in the top left corner
- A tooltip that says required

Required fields, left blank, will block the availability of future steps.

Save Draft Cancel Previous Step Next Step >

Check the location box if your business is not located in the State of Michigan. Enter the employer address.

Note: Do not add an employee's address as a physical address if the business is not located in Michigan.

Click **OK** to Continue.

STEP 7 COMPLETED

Business And Location Address

Location Information

☒ Check this box if your business address is not in the State of Michigan.

Legal Address

Address Line 1 Required

Address Line 2

Unit Type ▼ Unit

Country USA ▼ City Required

State / Province MICHIGAN ▼ ZIP / Postal Required

Mailing Address
(Leave blank, if same as Legal)

Address Line 1

Address Line 2

Unit Type ▼ Unit

Country USA ▼ City

State / Province MICHIGAN ▼ ZIP / Postal

Do not enter an employee's Michigan home address if they are working from a home office unless the employee is the owner or an officer of the business.

Business/Physical Address
(Leave blank, if same as Legal)

Address Line 1

Address Line 2

Unit Type ▼ Unit

Country USA ▼ City

State / Province MICHIGAN ▼ ZIP / Postal

OK Cancel

STEP 8

Click *Add Additional MI Locations* to begin Step 8 if you have other physical locations beyond those identified in Step 7.

If you do not have additional physical locations in Michigan, check the box to skip to Step 9.

Complete for additional Michigan locations* and check the checkbox if it should be a chargeable location.

Note: This step will only display if you indicate more than one location under Step 4.

Click *OK* to Continue.

STEP 8 COMPLETED

*An employer can have multiple locations. The employer can request that benefit charges are broken down by location which is called a chargeable location. The Agency will furnish at least quarterly, to each employer, a statement summarizing the total of the benefits charged against the employer's account during the period. If the employer requests, the summary can be broken down by places of employment.

STEP 9

Click **Enter Tax Information** to begin Step 9.

eRegistration

eRegistration > New Registration

Steps 8 of 12 completed 2. Certify and Submit Application

Steps 7 of 12 completed

- ✓ Step 1: [Select Registration Reasons](#)
Registration Reason: [Redacted]
- ✓ Step 2: [Answer Liability Question for Michigan Unemployment Taxes](#)
[Redacted]
- ✓ Step 3: [Federal Employer Identification Number](#)
FEIN: [Redacted]
- ✓ Step 4: [Enter Business Information](#)
Legal Name: [Redacted]
- ✓ Step 5: [Enter Corporate Information](#)
LARA Corporate ID Number: [Redacted]
- ✓ Step 6: [Enter Officer Information](#)
1 Officer Has Been Entered
- ✓ Step 7: [Enter Location Information](#)
Legal Address: [Redacted]
- ✓ Step 8: [Add Additional MI Locations](#)
[Redacted]
- Step 9: [Enter Tax Information](#)

Save Draft Cancel

Previous Step Next Step

LEGEND

- Click to view more information
- The Step is Complete
- The Step Contains Errors

Required Required fields designated by:

- A triangle in the top left corner
- A tooltip that says required

Required fields, left blank, will block the availability of future steps.

Enter the month your tax year ends.

For SUW (Sales, Use, Withholding)* taxes, the tax year will be the same as the calendar year (ending in December).

For CIT (Corporate Income Tax)** tax, the tax year will be the same as your fiscal year (ending in the month you indicate here).

Tax Information

Treasury 518 e-Registration for Michigan Taxes - Tax Information

Enter the month your tax year ends (numeric). **Required**

SALES TAX
Are you registering for Sales Tax? **Required**

USE TAX
Are you registering for Use Tax? **Required**

EMPLOYER AND RETIREMENT WITHHOLDING
Are you registering for Employer and Retirement Withholding? **Required**

ANNUAL GROSS RECEIPTS (CIT)
Are the Annual Gross Receipts over \$350,000? **Required**

FLOW-THROUGH WITHHOLDING
Are you registering for Flow Through Withholding? **Required**

MOTOR FUEL
Are you registering for Motor Fuel? **Required**

IFTA Tax
Are you registering for IFTA Tax? **Required**

TOBACCO TAX
Are you registering for Tobacco Tax? **Required**

OK Cancel

*Line items 2, 3, 4

**Line item 5

STEP 9

If your business will be responsible for sales tax, select Yes to register and enter the date the sales tax liability will begin (MM/DD/YYYY).

Select the amount of sales tax you think you will owe per month. These thresholds translate to your initial filing frequency (how often you need to report and pay this tax to Treasury).

Tax Information

Treasury 518 e-Registration for Michigan Taxes - Tax Information

Enter the month your tax year ends (numeric). 12

SALES TAX

Are you registering for Sales Tax? Yes

Sales Tax Liability Begin Date: 01-Aug-2020

Estimated monthly payment for Sales Tax: Required

Will you be making payments electronically (EFT/ACH)?

Monthly

Quarterly

Annually

Over \$300

Up to \$300

Up to \$65

USE TAX

Are you registering for Use Tax?

EMPLOYER AND RETIREMENT WITHHOLDING

Are you registering for Employer and Retirement Withholding?

ANNUAL GROSS RECEIPTS (CIT)

Are the Annual Gross Receipts over \$350,000? Required

FLOW-THROUGH WITHHOLDING

Are you registering for Flow Through Withholding? Required

MOTOR FUEL

Are you registering for Motor Fuel? Required

IFTA Tax

Are you registering for IFTA Tax? Required

TOBACCO TAX

Are you registering for Tobacco Tax? Required

OK Cancel

STEP 9

SUW taxes are reported on a combined return.

If your business will be responsible for use tax on sales and rentals and/or withholding tax, you will register and select estimated monthly tax due thresholds.

If you select different thresholds for the SUW taxes, the highest estimated threshold you select will dictate the initial filing frequency for all registered SUW tax types.

Tax Information

Treasury 518 e-Registration for Michigan Taxes - Tax Information

Enter the month your tax year ends (numeric). 12

SALES TAX

Are you registering for Sales Tax? Yes

Sales Tax Liability Begin Date: 01-Aug-2020

Estimated monthly payment for Sales Tax: Over \$300

Will you be making payments electronically (EFT/ACH)? Yes

USE TAX

Are you registering for Use Tax? Yes

Use Tax Liability Begin Date: 01-Aug-2020

Estimated monthly payment for Use Tax: Up to \$300

Will you be making payments electronically (EFT/ACH)? Yes

EMPLOYER AND RETIREMENT WITHHOLDING

Are you registering for Employer and Retirement Withholding? Yes

Employer and Retirement Withholding Liability Begin Date: 01-Aug-2020

Estimated monthly payment for Income Tax: Up to \$65

Will you be making payments electronically (EFT/ACH)? Yes

ANNUAL GROSS RECEIPTS (CIT)

Are the Annual Gross Receipts over \$350,000? Required

FLOW-THROUGH WITHHOLDING

Are you registering for Flow Through Withholding? Required

MOTOR FUEL

Are you registering for Motor Fuel? Required

IFTA Tax

Are you registering for IFTA Tax? Required

TOBACCO TAX

Are you registering for Tobacco Tax? Required

OK Cancel

STEP 9

If your business is taxed as a C-Corporation federally *and* you anticipate apportioned gross receipts exceeding \$350,000 by the end of the tax year, register for CIT tax.

Tax Information ⓘ ?

Treasury 518 e-Registration for Michigan Taxes - Tax Information

ⓘ Enter the month your tax year ends (numeric).

12

ⓘ SALES TAX

Are you registering for Sales Tax?

Yes

Sales Tax Liability Begin Date:

01-Aug-2020

Estimated monthly payment for Sales Tax:

Over \$300

Will you be making payments electronically (EFT/ACH)?

Yes

ⓘ USE TAX

Are you registering for Use Tax?

Yes

Use Tax Liability Begin Date:

01-Aug-2020

Estimated monthly payment for Use Tax:

Up to \$300

Will you be making payments electronically (EFT/ACH)?

Yes

ⓘ EMPLOYER AND RETIREMENT WITHHOLDING

Are you registering for Employer and Retirement Withholding?

Yes

Employer and Retirement Withholding Liability Begin Date:

01-Aug-2020

Estimated monthly payment for Income Tax:

Up to \$65

Will you be making payments electronically (EFT/ACH)?

Yes

ⓘ ANNUAL GROSS RECEIPTS (CIT)

Are the Annual Gross Receipts over \$350,000?

Yes

Annual Gross Receipts over \$350,000 Begin Date:

15-Dec-2020

Will you be making payments electronically (EFT/ACH)?

Yes

ⓘ FLOW-THROUGH WITHHOLDING

Are you registering for Flow Through Withholding?

No

ⓘ MOTOR FUEL

Are you registering for Motor Fuel?

Required

ⓘ IFTA Tax

Are you registering for IFTA Tax?

Required

ⓘ TOBACCO TAX

Are you registering for Tobacco Tax?

Required

OK

Cancel

STEP 9

Flow-through withholding tax is no longer an active tax in Michigan and will automatically populate "No".

Select the appropriate registration status for Motor Fuel, IFTA (International Fuel Tax Agreement), and Tobacco taxes.

Click **OK** to continue.

 **STEP 9 COMPLETED**

Tax Information

Treasury 518 e-Registration for Michigan Taxes - Tax Information

Enter the month your tax year ends (numeric).

12

SALES TAX

Are you registering for Sales Tax?

Yes

Sales Tax Liability Begin Date:

01-Aug-2020

Estimated monthly payment for Sales Tax:

Over \$300

Will you be making payments electronically (EFT/ACH)?

Yes

USE TAX

Are you registering for Use Tax?

Yes

Use Tax Liability Begin Date:

01-Aug-2020

Estimated monthly payment for Use Tax:

Up to \$300

Will you be making payments electronically (EFT/ACH)?

Yes

EMPLOYER AND RETIREMENT WITHHOLDING

Are you registering for Employer and Retirement Withholding?

Yes

Employer and Retirement Withholding Liability Begin Date:

01-Aug-2020

Estimated monthly payment for Income Tax:

Up to \$65

Will you be making payments electronically (EFT/ACH)?

Yes

ANNUAL GROSS RECEIPTS (CIT)

Are the Annual Gross Receipts over \$350,000?

Yes

Annual Gross Receipts over \$350,000 Begin Date:

15-Dec-2020

Will you be making payments electronically (EFT/ACH)?

Yes

FLOW-THROUGH WITHHOLDING

Are you registering for Flow Through Withholding?

No

MOTOR FUEL

Are you registering for Motor Fuel?

No

IFTA Tax

Are you registering for IFTA Tax?

No

TOBACCO TAX

Are you registering for Tobacco Tax?

No

OK

Cancel

STEP 10

Click *Schedule A – Liability Questionnaire* to begin Step 10.

Based on previous responses, this step may be grayed out if it does not apply. If so, proceed to Step 11.

eRegistration

eRegistration > New Registration

1. Steps 9 of 12 completed 2. Certify and Submit Application

Steps 9 of 12 completed

- ✓ Step 1: [Select Registration Reasons](#)
Registration Reason: [REDACTED]
- ✓ Step 2: [Answer Liability Question for Michigan Unemployment Taxes](#)
[REDACTED]
- ✓ Step 3: [Federal Employer Identification Number](#)
FEIN: [REDACTED]
- ✓ Step 4: [Enter Business Information](#)
Legal Name: [REDACTED]
- ✓ Step 5: [Enter Corporate Information](#)
LARA Corporate ID Number: [REDACTED]
- ✓ Step 6: [Enter Officer Information](#)
[REDACTED]
- ✓ Step 7: [Enter Location Information](#)
Legal Address: [REDACTED]
- ✓ Step 8: [Add Additional MI Locations](#)
I have no additional MI locations (Go to Step 9) ☒
- ✓ Step 9: [Enter Tax Information](#)
[REDACTED]
- Step 10: [Schedule A - Liability Questionnaire](#)

Save Draft Cancel

< Previous Step Next Step >

LEGEND

- Click to view more information
- ✓ The Step is Complete
- ! The Step Contains Errors

Required fields designated by:

- A triangle in the top left corner
- A tooltip that says required

Required fields, left blank, will block the availability of future steps.

STEP 10

Enter the date you first employed someone in Michigan.

Select whether you are a regular (1), agricultural (2), or household (3) employer and the corresponding date you met or will meet the liability requirement as an employer.

Note:

- You must provide only one (1) payroll requirement, either when you reached \$1,000 or 20 weeks of employment.
- Do not select Employer Type FUTA Subjectivity or Elective Coverage if you have already met the liability requirement.
- A governmental entity or non-profit organization must identify in the employer type drop box whether you intend to be a contributing or reimbursing employer.

Click OK to continue.

Schedule A

Schedule A - Liability Questionnaire

On what date did/will you first employ anyone in Michigan? Required

Choose the item which best describes your business Required

SECTION 1.

Select an employer type (if applicable).

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. Required

If you have had 20 or more calendar weeks in which one or more persons performed services for you within a calendar year, give the date the 20th week was reached or will be reached. The weeks do not have to be consecutive nor the persons the same. Required

OK **Cancel**

If you have acquired a business, the “Date You First Employ Anyone in Michigan” and the “Date You Have Reached the Payroll Requirement” must be the same as the “Date You Acquired the Assets, Organization, Trade, or Business” on Schedule B.

STEP 10

- Enter the date you first employed someone in Michigan.
- Choose applicable business description (section 1-3).
- Enter the date you met or will meet the payroll requirement.

If you selected Nonprofit Employers, this is how the screen will appear.

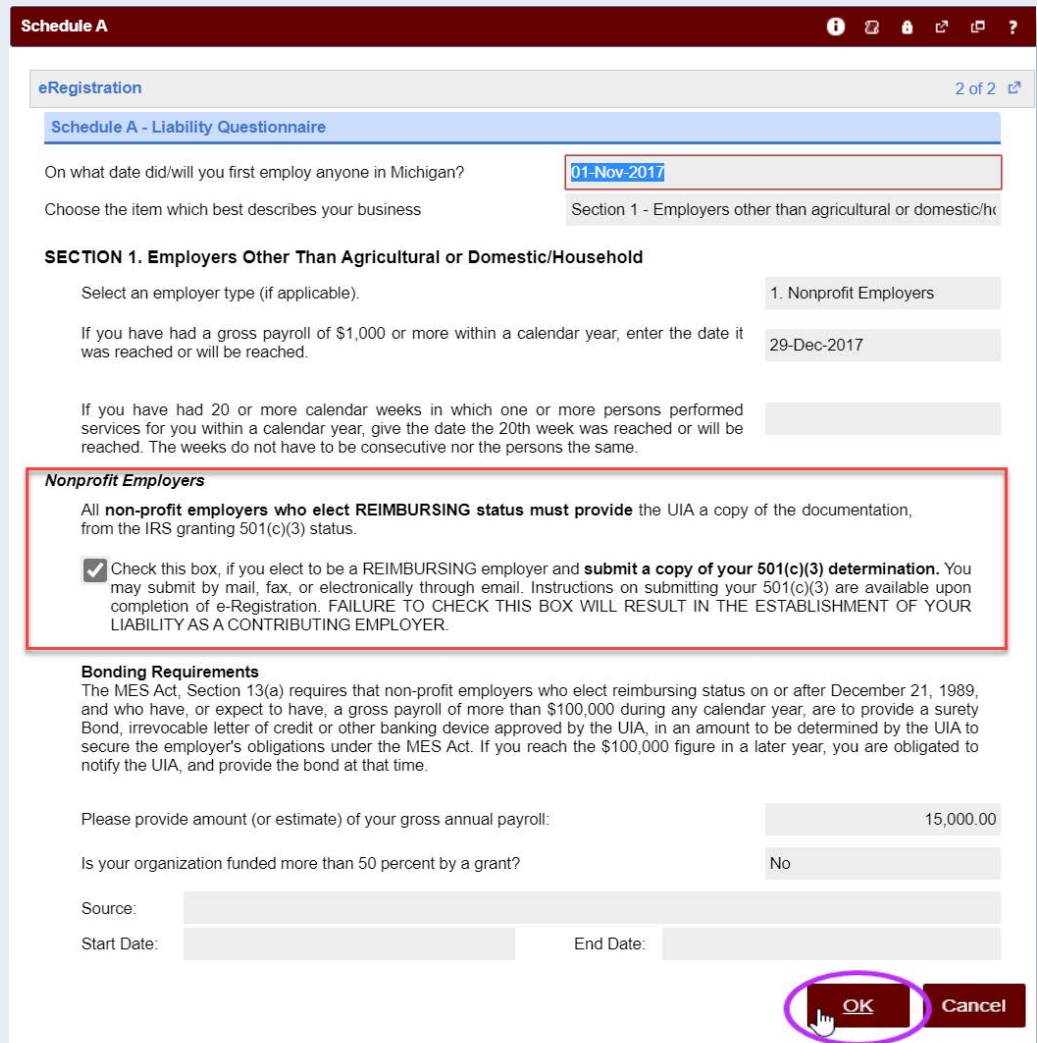
Provide the requested information.

- Annual gross payroll.
- If funded by grant, then provide source, start, and end date.

Note: All non-profit employers who elect reimbursing status with gross payroll of more than \$100,000, are required to provide Surety Bond, Irrevocable letter of credit or other banking device approved by UIA.

Click OK to continue.

 **STEP 10 COMPLETED**



Schedule A

eRegistration 2 of 2

Schedule A - Liability Questionnaire

On what date did/will you first employ anyone in Michigan? **01-Nov-2017**

Choose the item which best describes your business **Section 1 - Employers other than agricultural or domestic/h**

SECTION 1. Employers Other Than Agricultural or Domestic/Household

Select an employer type (if applicable). **1. Nonprofit Employers**

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. **29-Dec-2017**

If you have had 20 or more calendar weeks in which one or more persons performed services for you within a calendar year, give the date the 20th week was reached or will be reached. The weeks do not have to be consecutive nor the persons the same.

Nonprofit Employers

All non-profit employers who elect REIMBURSING status must provide the UIA a copy of the documentation, from the IRS granting 501(c)(3) status.

☒ Check this box, if you elect to be a REIMBURSING employer and submit a copy of your 501(c)(3) determination. You may submit by mail, fax, or electronically through email. Instructions on submitting your 501(c)(3) are available upon completion of e-Registration. FAILURE TO CHECK THIS BOX WILL RESULT IN THE ESTABLISHMENT OF YOUR LIABILITY AS A CONTRIBUTING EMPLOYER.

Bonding Requirements

The MES Act, Section 13(a) requires that non-profit employers who elect reimbursing status on or after December 21, 1989, and who have, or expect to have, a gross payroll of more than \$100,000 during any calendar year, are to 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 reach the \$100,000 figure in a later year, you are obligated to notify the UIA, and provide the bond at that time.

Please provide amount (or estimate) of your gross annual payroll: **15,000.00**

Is your organization funded more than 50 percent by a grant? **No**

Source:

Start Date: End Date:

OK Cancel

STEP 11

Click *Schedule B – Successorship Questionnaire: Part 1* to begin Step 11.

eRegistration

eRegistration > New Registration

1. Steps 10 of 12 completed 2. Certify and Submit Application

Steps 10 of 12 completed

- ✓ Step 1: [Select Registration Reasons](#)
Registration Reason:
- ✓ Step 2: [Answer Liability Question for Michigan Unemployment Taxes](#)
- ✓ Step 3: [Federal Employer Identification Number](#)
FEIN:
- ✓ Step 4: [Enter Business Information](#)
Legal Name:
- ✓ Step 5: [Enter Corporate Information](#)
LARA Corporate ID Number:
- ✓ Step 6: [Enter Officer Information](#)
- ✓ Step 7: [Enter Location Information](#)
Legal Address:
- ✓ Step 8: [Add Additional MI Locations](#)
I have no additional MI locations (Go to Step 9) ☒
- ✓ Step 9: [Enter Tax Information](#)
- ✓ Step 10: [Schedule A - Liability Questionnaire](#)
Employer Type:
- ✓ Step 11: [Schedule B - Successorship Questionnaire: Part 1](#)

LEGEND

- Click to view more information
- ✓ The Step is Complete
- ! The Step Contains Errors
- Required fields designated by:
 - A triangle in the top left corner
 - A tooltip that says required
- Required fields, left blank, will block the availability of future steps.

Save Draft Cancel Previous Step Next Step

STEP 11

Select the correct response for each line item and enter how many businesses.

Note: If you made multiple acquisitions, you will be required to complete a separate Schedule B for each acquisition under Step 12.

Click OK to continue.

✓ STEP 11 COMPLETED

Schedule B - Successorship Questionnaire: Part 1 ⓘ ? ✕

Schedule B - Successorship Questionnaire
You must complete all the items in this application accurately and completely. Failure to do so 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*.
Successorship Reporting Requirement:
If you have acquired any part of the Michigan assets, trade or business of another employer, 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 provide the following information. If you made multiple acquisitions, you must complete a separate UIA Schedule B for each Acquisition. If you made no acquisitions, you are still required to answer the following questions.

If subsequent to completing this registration form, you transfer the assets (by sale or transfer), or business (products/services), in whole or in part, to a new or previously existing business in Michigan, you must notify this Agency **immediately** by completing and submitting an additional Schedule B.

Federal Employer Identification Number (FEIN):

1. In the past 6 years, have you formed, acquired or merged with a business by any means?

If yes, how many businesses have you formed, acquired or merged with by any means?

Required ▾

2. At the current time, are you forming or acquiring a business by any means?

If yes, how many businesses are you forming or acquiring by any means?

Required ▾

3. At the current time, are you incorporating an existing business entity?

If yes, how many businesses are you incorporating from an existing business entity?

Required ▾

4. At the current time, are you merging, by any means, with one or more business entities?

If yes, how many businesses are you merging, by any means?

Required ▾

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

Required ▾

OK

Cancel

STEP 12

Click *Schedule B – Successorship Questionnaire: Part 2* to begin Step 12.

Based on previous responses, this step may be grayed out if it does not apply. If so, proceed to Next Step.

eRegistration

eRegistration > New Registration

1. Steps 11 of 12 completed 2. Certify and Submit Application

Steps 11 of 12 completed

- ✓ Step 1: [Select Registration Reasons](#)
Registration Reason:
- ✓ Step 2: [Answer Liability Question for Michigan Unemployment Taxes](#)
- ✓ Step 3: [Federal Employer Identification Number](#)
FEIN:
- ✓ Step 4: [Enter Business Information](#)
Legal Name:
- ✓ Step 5: [Enter Corporate Information](#)
LARA Corporate ID Number:
- ✓ Step 6: [Enter Officer Information](#)
- ✓ Step 7: [Enter Location Information](#)
Legal Address:
- ✓ Step 8: [Add Additional MI Locations](#)
I have no additional MI locations (Go to Step 9) ☒
- ✓ Step 9: [Enter Tax Information](#)
- ✓ Step 10: [Schedule A - Liability Questionnaire](#)
Employer Type:
- ✓ Step 11: [Schedule B - Successorship Questionnaire: Part 1](#)
- ✓ Step 12: [Schedule B - Successorship Questionnaire: Part 2](#)

LEGEND

- Click to view more information
- ✓ The Step is Complete
- ! The Step Contains Errors

Required fields designated by:

- A triangle in the top left corner
- A tooltip that says required

Required fields, left blank, will block the availability of future steps.

Save Draft Cancel

Previous Step Next Step

STEP 12

Enter former owner account and acquisition information.

Enter:

- Name, address, contact, Employer Account Number (EAN) or Federal Employer Identification Number (FEIN).
- Percentage of sale of the assets, payroll, business and trade.
- Acquisition date and amount (indicate if there is substantial owner interest between the parties.)

Click OK to continue.

✓ STEP 12 COMPLETED

Schedule B - Successorship Questionnaire: Part 2

Record 1

Record 1 Add a Record

Schedule B - Successorship Questionnaire

PART 1: QUESTIONS ABOUT PRIOR OR CURRENT BUSINESS FORMATIONS, ACQUISITIONS OR MERGERS
For the following business formation, acquisition or merger type, the employer must indicate the pertinent business name, address and UIA Account Number in the space provided.

Former Owner's UI Acct #: Required

Former Owner's FEIN: Required

Corporate Name or DBA: Required

Former Owner's Name: Required

Format: 9999999 999

Address

Address line 1: Required

Address line 2:

Country: USA Unit Type: Unit:

City: Required State: Required ZIP: Required

a. If you formed a new business, what assets did you acquire from the previously existing business? (check all that apply)

☐ Land ☐ Furniture/Fixtures ☐ Inventory ☐ Goodwill ☐ Trade ☐ None

☐ Building ☐ Equipment ☐ Accounts Payable ☐ Employees ☐ Customer Accounts

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 ☐ Furniture/Fixtures ☐ Inventory ☐ Goodwill ☐ Trade ☐ None

☐ Building ☐ Equipment ☐ Accounts Payable ☐ Employees ☐ Customer Accounts

c. What was the business activity of the previous business?

Required

PART 2: ACQUISITION INFORMATION
Please respond to the following questions as they apply to the business identified in Part 1 on this form.

1. Did you acquire all, part or none of the **assets** of the former business listed in PART 1? Required Percent? 0 Date Acquired:

2. Did you acquire all, part, or none of the **organization**(employees/payroll/personnel) of the former business listed in PART 1? Required Percent? 0 Date Acquired:

3. Did you acquire all or part of the employees/payroll/personnel of any former business by leasing any of those employees/payroll/personnel? [If yes, you must submit a copy of the lease agreement] Required

4. Did you acquire all, part, or none of the **trade**(customers/accounts) of the former business listed in PART 1? Required Percent? 0 Date Acquired:

5. Did you acquire all, part, or none of the Michigan **business**(products/services) of the former business listed in PART 1? Required Percent? 0 Date Acquired:

6. Was the Michigan business listed in PART 1 above being operated at the time of acquisition? If no, enter the date it ceased operation. Required If no, enter date ceased:

7. Are you conducting the Michigan business you acquired? Required

8. 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? Required If yes, enter balance owed:

9. Did you hold any secured interest in any of the Michigan assets acquired? Required Whole dollars amount only (\$): 0

10. What was the reasonable value of the Michigan organization, trade, business or assets acquired? 0.00

Delete this Record Copy row Add a Record

OK Cancel

CERTIFY AND SUBMIT APPLICATION

Click *Next Step*.

eRegistration

eRegistration > New Registration

1. Steps 12 of 12 completed 2. Certify and Submit Application

Steps 12 of 12 completed

- ✓ Step 1: [Select Registration Reasons](#)
Registration Reason:
- ✓ Step 2: [Answer Liability Question for Michigan Unemployment Taxes](#)
- ✓ Step 3: [Federal Employer Identification Number](#)
FEIN: 1
- ✓ Step 4: [Enter Business Information](#)
Legal Name:
- ✓ Step 5: [Enter Corporate Information](#)
LARA Corporate ID Number: i
- ✓ Step 6: [Enter Officer Information](#)
- ✓ Step 7: [Enter Location Information](#)
Legal Address:
- ✓ Step 8: [Add Additional MI Locations](#)
I have no additional MI locations (Go to Step 9) ☒
- ✓ Step 9: [Enter Tax Information](#)
- ✓ Step 10: [Schedule A - Liability Questionnaire](#)
Employer Type:
- ✓ Step 11: [Schedule B - Successorship Questionnaire: Part 1](#)
- ✓ Step 12: [Schedule B - Successorship Questionnaire: Part 2](#)

LEGEND

- Click to view more information
- ✓ The Step is Complete
- ! The Step Contains Errors

Required fields designated by:

- A triangle in the top left corner
- A tooltip that says required

Required fields, left blank, will block the availability of future steps.

Save Draft Cancel

< Previous Step **Next Step >**

Complete the certification section and click *Submit*.

eRegistration

eRegistration > New Registration

1. Steps 12 of 12 completed 2. Certify and Submit Application

Certify and Submit Application

Applicant must read the following statement carefully before clicking Submit button:

I hereby certify that, under penalty of perjury, all of the information submitted in this application is true and complete. I am aware that submitting false information or omitting pertinent or material information in connection with this application is grounds for rejection of my tax registration forms and may subject me to civil or criminal penalties.

First Name: Middle Name: Last Name: Business Title: Company Name: Telephone #:

Click the Submit button to submit your application for e-Registration. Once you click the Submit button, you cannot modify your request.

Save Draft Cancel

< Previous Step **Submit**

CONFIRMATION NUMBER

You will receive a confirmation number, indicating your registration application was successfully submitted.

Exit MiWAM.



eRegistration

eRegistration > New Registration > Confirmation

Confirmation

Confirmation - Please Print this Page for your Records

IMPORTANT INFORMATION: Please read the following information pertaining to a new tax law.

Michigan Tax Change Information

On May 25, 2011, Governor Rick Snyder signed legislation enacting into law the Michigan Corporate Income Tax (CIT). The CIT took effect January 1, 2012, and replaced the Michigan Business Tax (MBT), except for certain businesses that wish to retain certain certificated credits.

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.

To obtain more information on the Michigan Corporate Income Tax, please go to www.michigan.gov/treasury

Thank you for submitting your e-Registration for Michigan Taxes!

Please return to e-Registration in 2-3 business days to check the status of your application. Use the following information below to locate and track your registration status:

- FEIN: [REDACTED]
- Confirmation ID: 1-086-874-960

Information from the Department of Treasury:

Your application for Michigan Business Taxes will be electronically sent to the Department of Treasury.

If the status of your application is 'Submitted', the Department of Treasury has received and is processing your application.

If the status of your registration is 'Completed', your application was successfully processed and you are registered with the Department of Treasury. If you checked the Sales Tax box on your application, your original Sales Tax License will arrive within 7 days. If you do not receive this information within this period, please contact our Registration unit at (517) 636-6925.

If your mailing address is for an accountant or other representative, complete and submit Form 151(Power of Attorney) to Treasury.

If you are using a payroll service you will need to complete and submit [Form 3683](#).

Please write your FEIN Account Number on the documentation.

Please mail them to:

Registration Unit

Michigan Dept. of Treasury

PO Box 30477

Lansing, MI 48909

Printable View

OK

PROCESSING AND DELIVERY INFORMATION

Wait until the \$1,000 liability date you referenced in Step 10 is reached; the e-registration application will not be processed until this time.

Form 1183 – Confirmation of Status and Form 1771 – Tax Rate Determination will be sent to the business' mailing address or the email address (depending on the election made in Step 2) the next business day.

MiWAM email sent and Form 1023 – Authorization Code for Master Access will be sent via mail the next business day.



STATE OF MICHIGAN
DEPARTMENT OF LABOR AND ECONOMIC OPPORTUNITY
UNEMPLOYMENT INSURANCE AGENCY

Michigan.gov/UIA

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4/2022