



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

The seal of the State of Michigan is centered behind the text. It features an eagle with wings spread, perched on a shield. The shield is supported by two figures, likely representing Liberty and Justice. The seal is surrounded by a banner at the top with the motto "E PLURIBUS UNUM" and a banner at the bottom with the motto "SI QUÆRIS PENINSULAM AMERICANAM CIRCUMSPICE".

# Your Responsibilities Concerning Taxes

## Federal, State and Local Taxes

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

## Federal Unemployment Tax (FUTA)

Employers must pay federal unemployment taxes. Contact the Internal Revenue Service toll-free at 1-800-829-3676 for more information.

## State Unemployment Tax

Employers must register with the Michigan Bureau of Workers' and Unemployment Compensation (BW&UC) and pay unemployment taxes. Unemployment taxes are paid entirely by the employer. Contact the BW&UC Tax Office at PO Box 8068, Royal Oak, MI 48068-8068; in Michigan, call 1-800-638-3994; out of state call 313-456-2180 for account-specific information.

## Worker's Compensation

Most employers are required to provide workers' compensation coverage for their employees. A workers' compensation policy is purchased from a private insurance company. Contact the BW&UC at PO Box 30016, Lansing, MI 48909, 517-322-1195 for more information.

## Health and Safety Standards

Employers must comply with health and safety standards under the federal and state Occupational Safety and Health Act (OSHA), and the Right-to-Know laws. Contact the Department of Consumer & Industry Services, PO Box 30643, Lansing, MI 48909-8143, 517-322-1845 for more information.

## Immigration Law Compliance

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

## New Businesses

Taxpayers are required to file tax returns on time and with the correct payment when required. You are responsible for the accuracy of your returns, no matter whom you hire to prepare them. You must also keep accurate and complete records for determining tax liability properly, as required by law or department rule.

**Selling your business.** When you sell a business covered under the MES Act, you must complete Form UC 1027, *Business Transferor's Notice to Transferee of Unemployment Tax Liability and Rate*, and deliver the completed form to the purchaser of the business at least two business days before the transfer of the business. This obligation extends to the seller's real estate broker, other agent or attorney. You may obtain this form by calling 1-800-638-3994 or 313-456-2180.

**Delinquent taxes** must be paid with this registration. Submit a letter identifying the business name, address, Federal Employer Identification Number (FEIN), type of tax being paid and the period(s) the tax was due. Payment should include tax, penalty and interest owed. Contact the specific tax division for help calculating penalty and interest. Telephone numbers are listed on page 3 of this booklet.

**Corporate officers** may be held liable for Treasury tax debts incurred by their corporations.

**Delinquent collections.** Treasury and BW&UC may both file tax liens against any taxpayer's real and personal property and issue a tax warrant or levy to seize and sell the property to pay delinquent taxes.

**Successors** (buyer or acquirer of a business). If you buy either an existing or discontinued business or its stock of goods, you can be held liable for tax debts incurred by the previous owner. You must withhold sufficient purchase money to cover these tax debts until the previous owner produces a receipt showing the taxes have been paid or a certificate stating that no taxes are due. This certificate may be obtained through the Department of Treasury, Collection Division, Tax Clearance. Upon the owner's written waiver of confidentiality, Treasury will release a business' known tax liability for purposes of establishing an escrow account. The Tax Clearance office can be reached at 517-636-5260.

For unemployment tax purposes, successors may also be held liable for tax debts incurred by the previous owner. For more information or to obtain clearance statements, call the BW&UC's Employer Hot-line at 1-800-638-3994.

### Important Information Regarding Your Use Tax on Rental or Leased Property

You may elect to pay use tax on receipts from the rental or lease of the tangible personal property instead of paying the sales or use tax on the full cost of the property at the time it is acquired.

If you elect to pay use tax on receipts from the rental or lease, you must first obtain a Use Tax Registration before you acquire the property.

For additional information, contact the Michigan Department of Treasury at 517-636-4730, option 3.

### Sales Tax for Concessionaires

If you will make retail sales at only one or two events in Michigan per year, do not complete Form 518.

Instead, complete Form 2271, *Concessionaire's Sales Tax Return and Payment*. This form can be obtained on Treasury's Web site at [www.michigan.gov/treasurynewbusiness](http://www.michigan.gov/treasurynewbusiness) or by calling toll-free 1-800-367-6263.

# Helpful Information for Starting a New Business

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

- Sales Tax
- Use Tax
- Income Tax Withholding
- Single Business Tax
- Unemployment Tax

Your unemployment taxes are paid to the Bureau of Workers' and Unemployment Compensation (BW&UC). All other taxes are paid to the Michigan Department of Treasury.

If you need a Motor Fuel License, call 517-636-4600. If you need a Tobacco Products License, call 517-636-4630. The following are some suggestions of other places to contact for further help.

## Determine Your Business' Legal Structure

Contact an attorney, accountant or other business professional to determine the appropriate structure for your business. You may wish to contact the Michigan Economic Development Corporation at 517-373-9808 for more information about starting a business.

## Register Your Business Name

Depending on the legal structure chosen, the business name may be registered with the local County Clerk's office or the State of Michigan. Sole proprietorships and copartnerships should contact the County Clerk's office. Corporations, Limited Partnerships and Limited Liability Companies should contact the Corporation Division, Bureau of Commercial Services, Michigan Department of Consumer and Industry Services at 517-241-6470.

## Obtain a Federal Employer Identification Number (FEIN)

This number is issued by the Internal Revenue Service (IRS) and is required if you will have employees. It is also mandatory for your BW&UC registration. If you do not have a FEIN yet, contact the IRS at 800-829-3676 to request Form SS4. When you have completed the form, you may call 866-816-2065 and provide the information from the form to the agent. The agent may assign your FEIN while you are on the telephone. To complete your FEIN registration, mail the form to the address shown on the form or fax it to 829-292-5760.

## Obtain Special Licenses

Some occupations, professions and business activities require certification or licensing at the state or local level. An abbreviated list of state licensing contacts is provided below.

### Department of Agriculture

Food Service ..... 1-800-292-3939

### Department of Consumer and Industry Services

Health Services ..... 517-335-0918  
Commercial Services ..... 517-241-6470  
Insurance Bureau ..... 517-373-0220 or 1-877-999-6442  
Liquor Control Commission ..... 517-322-1400  
Plumbing ..... 517-241-9330  
Electrical ..... 517-241-9320  
Boiler ..... 517-241-9334  
Mechanical ..... 517-241-9325  
Elevator ..... 517-241-9337  
Health Facilities ..... 517-241-4160  
Nursing Home Monitoring ..... 517-334-8408

You may also contact your local library, chamber of commerce or the nearest Small Business Development Center for information about State Licenses. You can reach the Michigan Small Business Development Center Network at 1-877-873-4567. Also check with your County and City Clerks for information about local licenses.

Soon you will be able to register your business on-line. Visit our Web site at [www.michigan.gov/treasurynewbusiness](http://www.michigan.gov/treasurynewbusiness) for frequent updates and helpful information.

## Forms and Information

New Business forms can be found on Treasury's Web site at [www.michigan.gov/treasurynewbusiness](http://www.michigan.gov/treasurynewbusiness) or call toll-free 1-800-367-6263 to have forms mailed to you. If you need assistance or more information please contact the appropriate party listed below.

**Registration:** Call 517-636-4660 or fax your questions to 517-636-4520.

**BW&UC:** In Michigan, call toll-free 1-800-638-3994. Questions may also be faxed to 313-456-2130. For questions regarding a specific account number, call 313-456-2180. More information can also be found on the Bureau's Web site at [www.michigan.gov/bwuc](http://www.michigan.gov/bwuc)

# Registration for Michigan Taxes

**It is important that you complete all items on the Registration form. Incomplete information will delay processing. Read all instructions carefully before you begin.**

This form is provided under P.A. 122 of 1941 and the Michigan Employment Security Act of 1936. Filing is mandatory if you are required to pay business taxes in Michigan.

## **Complete this Registration Form if you:**

- Are starting a new business or reinstating an old business.
- Purchased or acquired an existing business.
- Need to register for any of the Michigan taxes listed below.
- Changed the type of ownership of your business (e.g., from sole proprietorship to partnership, or incorporated a sole proprietorship or partnership).

## **Do not complete this Registration Form if you:**

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

## **Register for Sales Tax if you:**

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

For more information regarding Sales Tax visit Treasury's Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury) or call 517-636-4730, and select option 3.

## **Register for Use Tax if you:**

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

For more information regarding Use Tax visit Treasury's Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury) or call 517-636-4730 and select option 3.

## **Register for Withholding Tax if you:**

- Are an employer withholding federal income tax from employee compensation (see Federal Employer's Tax Guide Circular E).
- Are a partnership, LLC or S Corporation with non-resident partners, members or shareholders (flow-through entity Withholding Tax).

For more information regarding Withholding Tax visit Treasury's Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury) or call 517-636-4730, and select option 3.

Individual owners and partners may not remit withholding on their wages through their business account number. They must file quarterly income tax estimates. For information about quarterly estimates, call 1-800-827-4000.

## **Register for Single Business Tax if you:**

- Have adjusted gross receipts greater than \$350,000. Special circumstances apply for controlled groups.

For more information regarding Single Business Tax, visit Treasury's Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury) or call 517-636-4700.

## **Register for Motor Fuel Tax if you:**

- Operate a terminal or refinery for gasoline, diesel or aviation fuel or import from a foreign country.
- Transport fuel across a Michigan border for hire.
- Are a position holder in a fuel terminal.
- Sell diesel fuel for use in watercraft.
- Sell LPG for highway use.
- Sell aviation fuel for resale.
- Operate a diesel-powered vehicle for transport across Michigan's borders, having three or more axles, or having two axles and a gross vehicle weight over 26,000 pounds.

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

## **Register for Tobacco Products Tax if you:**

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

For more information regarding Tobacco Tax, visit Treasury's Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury) or call 517-636-4630.

If, after reviewing your registration, Treasury determines that you need to file Motor Fuel or Tobacco products returns, we will send you the necessary applications.

## **Register for State Unemployment tax if you:**

- Have employees performing services in Michigan.
- Plan to have employees working in Michigan.
- Have acquired all or any part of the assets, organization or trade of an existing business having employees in Michigan. (You must also file UC Schedule B - Successorship Questionnaire.)

All employers must also complete UC Schedule A - Liability Questionnaire.

For more information, visit Treasury's Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury) or BW&UC's Web site at [www.michigan.gov/bwuc](http://www.michigan.gov/bwuc). In Michigan call 1-800-638-3994.

For specific information regarding missing BW&UC payments, reports, penalties, and/or interest due call 1-313-456-2180 or 1-800-638-3994. Note the last three digits of your UC or FEIN number as you will be transferred to the appropriate tax team based on the last three digits of your number.

## **Mailing Instructions**

Mail your completed registration and UC schedules to:

Michigan Department of Treasury  
PO Box 30477  
Lansing, MI 48909-7977

Mail your application at least six weeks before you intend to start your business to allow your registration to be processed. Treasury will forward your application to BW&UC.

You may also fax your forms to 517-636-4520.

Treasury will mail you personalized Sales, Use and Withholding Tax returns. BW&UC will issue your unemployment account number.

# Instructions for Completing Form 518, Registration for Michigan Taxes

Lines not listed are explained on the form

**Line 1, Federal Employer Identification Number (FEIN).** The Internal Revenue Service issues the FEIN. A sole proprietor with no employees does not need a FEIN to register for Michigan business taxes. If you need an FEIN, contact the IRS at 1-800-829-3676 and ask for Form SS-4, or visit the IRS Web site at [www.irs.ustreas.gov/formspubs/index.html](http://www.irs.ustreas.gov/formspubs/index.html) to download the form. The Michigan Department of the Treasury will assign a Michigan Treasury Number.

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

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

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

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

**Line 7, Business Ownership Type Code.** Depending on the type of business you are registering, enter the appropriate code:

Sole Proprietorship .....	10
Husband/Wife Proprietorship .....	20
Flow-Through Entity Withholding .....	25
Limited Partnership .....	33

Be sure to submit a list of all general partners – Lines 27-30.

Any Other Type of Partnership .....	30
Limited Liability Company (LLC) .....	34
Michigan S Corporation .....	41
Michigan Professional Corporation .....	42
Any Other Michigan Corporation .....	40
Any Non-Michigan S Corporation .....	51
Any Other Non-Michigan Corporation .....	50
Trust or Estate (Fiduciary) .....	60
Joint Stock Club or Investment Company .....	70
Social Club or Fraternal Organization .....	80
Any Other Type of Business .....	90

**Line 9, Business Code.** Locate the three-digit code that best describes your business on the list of Standard Industry Codes (SIC) in this booklet and enter that code on Line 9. **You must supply a SIC.**

**Lines 12 to 15, Taxes.** Check the box for each tax type you expect to pay. Indicate in the space next to each tax type the date your liability for that tax begins. For Sales Tax, Use Tax and Income Tax, check the box that indicates how much each month you expect to pay of that tax. Please note that you are required to pay the Single Business Tax if your business' gross receipts exceed \$350,000 in a year.

**Line 16, Unemployment Compensation Tax.** If you will be paying this tax, you should already have received a FEIN from the IRS. Be sure to enter this number on Line 1 and complete UC Schedule A and UC Schedule B, if applicable. If this is the only tax you will be paying, send these forms and other requested documents to the Bureau of Workers' and Unemployment Compensation Tax Office at:

BW&UC  
PO Box 8068  
Royal Oak, MI 48068-8068

or you can fax it to 313-456-2130.

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

**Line 19, Number of Locations.** Enter the number of Michigan locations that will need a Sales Tax License.

**Line 20, Fiscal Year.** Enter the two-digit number that corresponds to the month in which you close your tax books. For instance, if your tax year is from July to June, enter "06" for June.

**Line 21, Seasonal Business.** Complete this only if your business is not open the entire year. Enter two two-digit numbers corresponding to the months your business opens and closes, respectively. For example, if your business is open from October to May, enter "10" on the first line and "05" on the second line.

Do not submit this form solely for the purpose of making sales at only one or two events in Michigan per year. Instead, submit Form 2271, *Concessionaire's Sales Tax Return and Payment*. This form can be found on Treasury's Internet site at [www.michigan.gov/treasurynewbusiness](http://www.michigan.gov/treasurynewbusiness), or you can call toll-free 1-800-367-6263 to have this form mailed to you.

**Line 22, Payroll Service.** This refers to you only if you contract with a company that prints payroll checks for your business (or processes EFT payments to your employees) and makes payments on your company's behalf for income tax withholding. If you contract with such a company, you must file Form 3683, *Payroll Service Provider Combined Power of Attorney Authorization and Corporate Officer Liability (COL) Certificate for Business*. This form can be found on Treasury's Internet site at [www.michigan.gov/treasurynewbusiness](http://www.michigan.gov/treasurynewbusiness), or call toll-free 1-800-367-6263 to have this form mailed to you.

Do not check this box if you or your company produce your own paychecks for your employees, and you hire an accounting firm that manages your payroll. If you do have a payroll service, please provide its name so that Registration staff can assist you with this.

**Line 23.** If your business succeeds or replaces an existing business or businesses because of incorporation, purchase or merger, please provide the names and account numbers of those previous business(es). Please note that business successorship information is also required on UC Schedule B – Successorship Questionnaire.

**Lines 27 to 30.** You must supply at least one name. If there are more than four owners or partners (other than non-officer shareholders), please attach a separate sheet of paper.

# Registration for Michigan Taxes

▶ 1. Federal Employer Identification Number, if known

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Type or print in blue or black ink.

▶ 2. Company Name or Owner's Full Name (include, if applicable, Corp, Inc, PC, LC, LLC, LLP, etc.). Required.			
▶ 3. Business Name, Assumed Name or DBA (as registered with the county)			
<b>Legal Address (Required)</b>	▶ 4. Address for all legal contacts (street and number--no PO boxes)		Business Telephone
	City	State	ZIP Code
<b>Mailing Address</b>	▶ 5. Address, if different from Box 4, where all tax forms will be sent, unless otherwise instructed		<b>If this address is for an accountant or other representative, attach Form 151, Power of Attorney.</b>
	City	State	
<b>Physical Address</b>	▶ 6. Address of the actual Michigan location of the business, if different from above (street and number--no PO boxes). See instructions.		
	City	State	ZIP Code

▶ 7. Enter the Business Ownership Type code from Page 4 (Required) ..... ▶ 7. 

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 If your business is a limited partnership, you must name all general partners beginning on line 27.

▶ 8. If line 7 is 34, 40, 41 or 42, enter your Michigan Department of Consumer & Industry Services ID Number ..... ▶ 8. 

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 Check this box if you have applied for and not yet received your ID number.

▶ 9. Enter Business Code (SIC) that best describes your business from the list in this booklet ..... ▶ 9. 

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10. Define your business activity		11. What products, if any, do you sell (sold to final consumer)?						
Check the tax(es) below for which you are registering. At least one box (12-15) must be checked.		Date that liability will begin for each box checked at left. Month      Day      Year	Estimated monthly payment for each tax Required if box at left is checked.					
▶ 12. <input type="checkbox"/> Sales Tax	▶ 12a. <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							▶ 12b. <input type="checkbox"/> Up to \$65 <input type="checkbox"/> Up to \$300 <input type="checkbox"/> Over \$300
▶ 13. <input type="checkbox"/> Use Tax	▶ 13a. <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							▶ 13b. <input type="checkbox"/> Up to \$65 <input type="checkbox"/> Up to \$300 <input type="checkbox"/> Over \$300
▶ 14. <input type="checkbox"/> Income Tax Withholding (See line 22.)	▶ 14a. <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							▶ 14b. <input type="checkbox"/> Up to \$65 <input type="checkbox"/> Up to \$300 <input type="checkbox"/> Over \$300
▶ 15. <input type="checkbox"/> Annual Gross Receipts over \$350,000 (SBT) ...	▶ 15a. <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							<b>Single Business Tax is required only if annual gross receipts in Michigan exceed \$350,000.</b>

Check the box if these other taxes also apply:

▶ 16.  Unemployment Compensation Tax. Attach UC Schedule A. Also attach UC Schedule B if successor. Enter your FEIN on line 1 of UC Schedule A. Corporations, LLCs, LLPs: Enclose a copy of your Articles of Incorporation or Organization.

▶ 17.  Motor Fuel/Motor Carrier Tax. Complete line 25. Treasury will review your registration and send any necessary tax application forms.

▶ 18.  Tobacco Tax. Complete line 26. Treasury will review your registration and send any necessary tax application forms.

▶ 19. Enter the number of business locations you will operate in Michigan (Required) ..... ▶ 19. \_\_\_\_\_  
 If more than 1, attach a list of names and addresses.

- ▶ 20. Enter the month, numerically, that you close your tax books (for example, enter 12 for December) ..... ▶ 20. 

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- ▶ 21. **Seasonal Only:** (Your business is not open continuously for the entire year)
  - a. Enter the month, numerically, this seasonal business opens ..... ▶ 21a. 

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  - b. Enter the month, numerically, this seasonal business closes ..... ▶ 21b. 

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**Note:** If you are registering to sell at only one or two events in Michigan per year, do not submit this registration form. Instead, file a *Concessionaire's Sales Tax Return and Payment (Form 2271)*. This form can be obtained on Treasury's Internet site at [www.michigan.gov/treasurynewbusiness](http://www.michigan.gov/treasurynewbusiness), or by calling toll-free 1-800-367-6263.

- ▶ 22.  Check this box if you use a payroll service that produces your payroll checks and sends income tax withholding payments to the State and Federal Governments. Attach a *Payroll Service Provider Combined Power of Attorney Authorization and Corporate Officer Liability (COL) Certificate for Business (Form 3683)*. This form can be obtained on Treasury's Internet site at [www.michigan.gov/treasurynewbusiness](http://www.michigan.gov/treasurynewbusiness), or by calling toll-free 1-800-367-6263.

Enter the name of your payroll service provider: \_\_\_\_\_

- ▶ 23. If you are incorporating an existing business, or if you purchased an existing business, list previous business names and account numbers, if known.

Business Name and Address											

- 24. If you purchased an existing business, what assets did you acquire? Check all that apply and complete UC Schedule B.
  - Land     Building     Furniture and Fixtures     Equipment     Inventory     Accounts Payable     Goodwill
- 25. **Motor Fuel/Commercial Carrier Tax:**

	Yes	No
a. Will you operate a terminal or refinery? .....	<input type="checkbox"/>	<input type="checkbox"/>
b. Do you own a diesel-powered vehicle used for transport across Michigan's borders with three or more axles or two axles and a gross vehicle weight over 26,000 lbs? .....	<input type="checkbox"/>	<input type="checkbox"/>
c. Will you transport fuel across Michigan's borders? .....	<input type="checkbox"/>	<input type="checkbox"/>
- 26. **Tobacco Tax:**

	Yes	No
a. Will you sell tobacco products to someone who will offer them for sale? .....	<input type="checkbox"/>	<input type="checkbox"/>
b. Will you operate a tobacco products vending machine? .....	<input type="checkbox"/>	<input type="checkbox"/>
(1) If yes, do you supply tobacco products for the machine? .....	<input type="checkbox"/>	<input type="checkbox"/>
(2) If you do not supply the tobacco products, name the supplier _____		

Complete all the information for each owner, partner or corporate officer (do not include shareholders who are not officers). Attach a separate list if necessary.

▶ 27. Name (Last, First, Middle, Jr/Sr/III)		Title	
Social Security Number	Driver's License/Michigan Identification	Date of Birth	
▶ 28. Name (Last, First, Middle, Jr/Sr/III)		Title	
Social Security Number	Driver's License/Michigan Identification	Date of Birth	
▶ 29. Name (Last, First, Middle, Jr/Sr/III)		Title	
Social Security Number	Driver's License/Michigan Identification	Date of Birth	
▶ 30. Name (Last, First, Middle, Jr/Sr/III)		Title	
Social Security Number	Driver's License/Michigan Identification	Date of Birth	

Questions regarding this form should be directed to the Department at 517-636-4660. Submit this form six weeks before you intend to start your business. MAIL TO: Michigan Department of Treasury PO Box 30477 Lansing, MI 48909-7977 FAX TO: 517-636-4520.

## BUSINESS CODES

### 1. AGRICULTURE, FORESTRY & FISHERIES

#### Farms

- 011 Field Crop
- 012 Fruit, Tree, Nut, Vegetable
- 013 Livestock
- 014 General
- 019 Miscellaneous Commercial
- 021 Non-Commercial

#### Agricultural Services, Animal Husbandry, Horticultural

- 071 Agricultural Services Fertilizing, Harvesting
- 072 Animal Husbandry Services, Grooming Kennels, Stables, Veterinary, etc.
- 073 Horticulture Services, Landscaping, Tree Trimming, Mowing, Snowplowing, etc.

#### Forestry

- 082 Forest Nurseries, Tree Seed Gathering, Extracting
- 085 Forestry Services

#### Fisheries

- 091 Fisheries

### 2. MINING

#### Metal Mining

- 101 Iron Ores
- 109 Miscellaneous Metal Ores

#### Crude Petroleum & Natural Gas

- 131 Crude Petroleum & Natural Gas
- 138 Oil & Gas Exploration & Field Services

#### Quarrying

- 144 Sand & Gravel

### 3. CONTRACT CONSTRUCTION

- 151 General Building, Dwellings, Farm, Industrial, etc.
- 161 Highway & Street Construction, Except Elevated Highways
- 162 Heavy Construction, Elevated Highways, Tunnels, Sidewalks, Refineries, Sewage & Water Treatment Plants, etc.

#### Special Trade Contractors

- 171 Plumbing, Heating, Air Conditioning, Refrigeration
- 172 Painting, Paper Hanging, Decorating, Interior, Exterior
- 173 Electrical Work, At the Site
- 174 Masonry, Stonework, Tilesetting, Plastering, Bricklaying
- 175 Carpentry, Wood Flooring, Tile Flooring
- 176 Roofing, Sheet Metal Work
- 177 Concrete Work, Asphalt & Blacktop Driveways, etc.
- 178 Water Well Drilling & Services
- 179 Miscellaneous Special Trade Contractor

### 4. MANUFACTURING

#### Food & Kindred Products

- 201 Meat Products, Slaughter, Dressing, Packing, Freezing, etc.
- 202 Milk Processing & Dairy Products
- 203 Canning & Preserving Fruits, Vegetables, Sea Foods
- 204 Milling & Grain Mill Products
- 205 Bakery Products
- 206 Sugar, Except Refining Only
- 207 Confectionery & Related Products, Candy, Gum
- 208 Beverage Industries, Flavoring Extracts, Syrups

- 209 Miscellaneous Food Preparations & Kindred Products

#### Textile Mill Products

- 229 Miscellaneous Textile Goods, Felt, Lace, Padding, Twine, etc.

#### Apparel, Curtains, etc.

- 238 Misc. Apparel & Accessories
- 239 Miscellaneous Fabricated Textile Products, Curtains, Draperies, etc.

#### Lumber & Wood Products - Except Furniture

- 241 Logging Camps & Logging Contractors
- 242 Sawmills & Planing Mills
- 243 Millwork, Veneer, Plywood, Prefabricated Structural Wood Products
- 244 Wooden Containers
- 249 Misc. Wood Products, Shaping, Treating, Preserving, etc.

#### Furniture & Fixtures

- 251 Household Furniture
- 252 Office Furniture
- 254 Partitions, Shelving, Lockers, Office & Store Fixtures
- 259 Miscellaneous Furniture Fixtures

#### Paper & Allied Products

- 262 Paper Mills, Except Building Paper Mills
- 263 Paperboard Mills
- 264 Converted Paper & Paperboard Products, Except Containers & Boxes
- 265 Paperboard Containers & Boxes

#### Printing, Publishing & Allied Industries

- 271 Newspapers, Publishing, Publishing & Printing
- 272 Periodicals, Publishing, Publishing & Printing
- 273 Books
- 274 Miscellaneous Publishing
- 275 Commercial Printing, Unspecified
- 278 Bookbinding, Blank Books, Loose Leaf Binders, Related Industries
- 279 Printing Services Industries, Typesetting

#### Chemical & Allied Products

- 281 Industrial Inorganic & Organic Chemicals
- 282 Plastics Materials & Synthetic Resins, Synthetic Rubber, Synthetic & Other Human-Made Fibers, Except Glass
- 283 Drugs for Human or Veterinary Use
- 284 Soap, Detergents & Cleaning Preparations, Perfumes, Cosmetics, etc.
- 285 Paints, Varnishes, Lacquers, Enamels, Allied Products
- 286 Gum & Wood Chemicals
- 287 Agricultural Chemicals
- 289 Miscellaneous Chemical Products

#### Petroleum Refining

- 291 Petroleum Refining
- 299 Misc. Petroleum Products

#### Rubber & Misc. Plastic Products

- 301 Tires & Inner Tubes
- 306 Fabricated Rubber Products
- 307 Miscellaneous Plastics Products

#### Leather & Leather Products

- 314 Footwear, Except Rubber
- 319 Leather Goods, Other

#### Stone, Clay, Glass Products

- 323 Glass Products Made of Purchased Glass
- 326 Pottery, Related Products
- 327 Concrete, Gypsum, Plaster Products

- 328 Cut Stone, Stone Products
- 329 Abrasive, Asbestos, Misc. Nonmetallic Mineral

#### Primary Metal Industries

- 331 Blast Furnaces, Steel Works, Rolling & Finishing Mills
- 332 Iron & Steel Foundries
- 335 Rolling, Drawing & Extruding of Nonferrous Metals
- 336 Nonferrous Foundries
- 339 Misc. Primary Metal Industries

#### Fabricated Metal Products, Except Machinery & Transportation

- 343 Heating Apparatus, Except Electric & Plumbing Fixtures
- 344 Fabricated Structural Metal Products
- 345 Screw Machine Products, Bolts, Nuts, Screws, Rivets & Washers
- 346 Metal Stampings
- 347 Coating, Engraving, Allied Services
- 348 Misc. Fabricated Wire Products
- 349 Misc. Fabricated Metal Products

#### Machinery, Except Electrical

- 351 Engines & Turbines
- 352 Farm Machinery & Equipment
- 353 Construction, Mining, Materials Handling Machinery
- 354 Metalworking Machinery
- 355 Special Industry Machinery, Except Metalworking Machinery
- 356 Industrial Machinery & Equipment
- 357 Office, Computing, Accounting Machines
- 358 Service Industry Machines
- 359 Miscellaneous Machinery (Except Electrical), Machine Shops

#### Electrical Machinery, Equipment, etc.

- 361 Electric Transmission & Distribution Equipment
- 362 Electrical Industrial Apparatus
- 363 Household Appliances
- 364 Electric Lighting & Wiring Equipment
- 365 Radio & TV Receiving Sets, Satellite Dishes, Except Communication Types
- 366 Communication Equipment
- 367 Electronic Components & Accessories
- 369 Misc. Electrical Machinery, Equipment, Supplies

#### Transportation Equipment

- 371 Motor Vehicles & Motor Vehicle Equipment
- 372 Aircraft & Parts
- 373 Ship & Boat Building & Repairing
- 375 Motorcycles, Bicycles & Parts
- 379 Misc. Transportation Equipment

#### Professional, Scientific, Controlling Instruments, Photographic & Optical Goods, Watches & Clocks

- 381 Engineering, Laboratory, Scientific & Research Instruments & Associated Equipment
- 382 Instruments for Measuring, Controlling, Physical Characteristics
- 383 Optical Instruments & Lenses
- 384 Surgical, Medical, Dental Instruments & Supplies
- 385 Ophthalmic Goods
- 386 Photographic Equip. & Supplies
- 387 Watches, Clocks, Clockwork Operated Devices & Parts

#### Misc. Manufacturing Industries

- 391 Jewelry, Silverware, Plated Ware
- 393 Musical Instruments & Parts
- 394 Toys, Amusement, Sporting & Athletic Goods
- 395 Pens, Pencils, Other Office & Artist Materials
- 396 Costume Jewelry, Buttons, Misc. Notions, Except Precious Metal
- 398 Misc. Manufacturing Industries

### 5. TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, SANITARY SEWERS

#### Railroad Transportation

- 401 Railroads, Steam, Diesel, Electric, etc.

#### Local, Suburban & Interurban Passenger Transportation

- 411 Local & Suburban Passenger & Ambulance
- 412 Taxicabs & Limousines
- 413 Intercity & Rural Highway Passenger Transportation
- 417 Terminal & Service Facilities for Motor Vehicle Passengers

#### Motor Freight Transportation & Warehousing

- 421 Trucking, Local & Long Distance
- 422 Public Warehousing
- 423 Terminal & Terminal Maintenance Facilities for Motor Freight

#### Water Transportation

- 433 Great Lakes, St. Lawrence Seaway Transportation
- 446 Services Incidental to Water Transportation - Charter Boats, Marinas Without Retail Sales

#### Air Transportation

- 451 Air Transportation, Scheduled Carriers
- 452 Air Transportation Nonscheduled Carriers
- 458 Fixed Facilities & Services

#### Pipe Line Transportation

- 461 Pipe Lines

#### Transportation Services

- 471 Freight Forwarding
- 472 Arrangement of Transportation, Travel Agents, Shipping Agents & Brokers
- 478 Miscellaneous Services Incidental to Transportation

#### Communication

- 481 Telephone Communication, Wire or Radio
- 483 Radio Broadcasting & Television
- 489 Communication Services, Cable TV, etc.

#### Electric, Gas & Sanitary Services

- 491 Electric Companies & Systems
- 492 Gas Companies & Systems
- 493 Combination Companies
- 494 Water Supply
- 495 Sanitary Services, Landfill, Garbage Pickup, etc.

### 6. WHOLESALE TRADE

- 501 Motor Vehicle & Automotive Equipment
- 502 Drugs, Chemicals, Allied Products
- 503 Piece Goods & Apparel
- 504 Groceries, Related Products
- 505 Farm Products, Raw Materials, Grain Elevators
- 506 Electrical Goods
- 507 Hardware, Plumbing, Heating, Cooling Equipment & Supplies
- 508 Machinery, Equipment, Supplies, Chain Saws, Vending Machines, etc.
- 509 Miscellaneous Wholesalers - Import/Export, Jewelry, Unspecified Distributors
- 511 Metals & Minerals
- 512 Petroleum Bulk Stations & Related Products
- 513 Scrap & Waste Materials
- 514 Tobacco & Tobacco Products
- 515 Beer, Wine, Distilled Alcoholic Beverages



**BUSINESS CODES, Continued**

- 516 Paper & Related Products
- 517 Furniture & Home Furnishings
- 518 Lumber & Construction Materials

**7. RETAIL TRADE****Retail Building Materials, Hardware & Farm Equipment**

- 521 Lumber & Other Building Materials Dealers
- 522 Heating, Plumbing, Air Conditioning Equipment, Hot Tubs, Water Conditioners & Purifiers
- 523 Paint, Glass, Wallpaper Stores
- 524 Electrical Supply Stores
- 525 Hardware & Farm Equipment, Chain Saws, Fire Alarms, Security Systems, Drilling Equipment, etc.

**Retail General Merchandise**

- 531 Major Department Stores
- 532 Other Department Stores & Mail Order Houses - Catalog Sales
- 533 Variety Stores
- 534 General Stores
- 535 Direct Sellers, Peddlers, Party Plan Merchandisers
- 536 Vending Machines, (Excluding Food, Beverages, Music Amusement)
- 539 Fabric & General Merchandise

**Retail Food**

- 541 Grocery Stores, Delicatessens
- 542 Meat, Fish, Sea Food Markets
- 543 Fruit Stores & Vegetable Markets
- 544 Candy, Nuts & Confectionery
- 545 Dairy Products
- 546 Retail Bakeries
- 547 Retail Milk Route
- 549 Health Food, Soda Pop, Miscellaneous Food

**Retail Automotive Dealers & Gasoline Service Stations**

- 551 New & Used Car Dealers
- 552 Used Car Dealers Only
- 553 Tire, Battery, Automotive Accessory, Car Radio & Phone Dealers
- 554 Gasoline Service Stations
- 555 Mobile Homes, Motor Homes, Camping Vehicles, New & Used
- 556 Aircraft Sales & Service
- 557 Watercraft Sales & Service, Marinas with Retail Sales
- 558 Motorcycle, Snowmobile, ATV, New & Used
- 559 Vehicle Dealers Not Elsewhere Classified

**Retail Apparel & Accessories**

- 561 Men's & Boy's Clothing
- 562 Women's Clothing, Bridal, Lingerie, etc.
- 563 Women's Accessories & Specialty Stores
- 564 Children's & Infants Wear Stores
- 565 Family Clothing Stores
- 566 Shoe Stores
- 567 Custom Tailors
- 568 Furrier & Fur Shops
- 569 Miscellaneous Apparel & Accessory Stores, Screen Printing on Cloth

**Retail Furniture, Home Furnishing Stores, etc.**

- 571 Furniture Stores & Custom Cabinet Work
- 572 Household Appliance Stores
- 573 Radio, TV & Satellite, Antenna Stores
- 574 Floor Covering Stores
- 575 Drapery, Curtain, Upholstery, Interior Decorators with Stock
- 576 China, Glassware, Metalware Stores
- 577 Records, Tapes & Musical Instruments

- 579 Miscellaneous Home Furnishing - Pictures, Mirrors

**Retail Eating & Drinking Places**

- 581 Class C Tavern, with Liquor, Food Incidental
- 582 Tavern, Beer & Wine Only, Food incidental
- 583 Night Clubs, Cabarets, Discotheques
- 584 Hotel Dining Rooms
- 585 Family Restaurants & Cafeterias
- 586 Lunch Counters, Dairy Bars, Fast Food, Pizzerias
- 587 Caterers, Concessions, Food Vending Machines

**Miscellaneous Retail Stores**

- 591 Prescription Drugs, etc.
- 592 Party & Liquor Stores
- 593 Antique & Secondhand, Flea Markets
- 594 Book & Stationary Stores, Cards, Book Clubs, Office Supplies
- 595 Sporting Goods, Bicycles, Small Arms, Ammunition, Tack Supplies, Bait & Tackle, Tennis & Golf Shoes, etc.
- 596 Farm & Garden Supply Stores
- 597 Jewelry Stores
- 598 Fuel, Ice & Firewood
- 599 Retail Stores Not Elsewhere Classified, Florists, Cigars, Cameras, Arts & Crafts, Hobbies, Opticians & Optical, Picture Frames

**8. FINANCE, INSURANCE, REAL ESTATE BANKING**

- 601 Federal Reserve Banks
- 602 Commercial & Stock Savings Banks
- 603 Mutual Savings Banks
- 604 Trust Companies Not Engaged In Deposit Banking
- 605 Establishments Closely Related to Banking - Foreign Banks, Exchanges, Travelers Checks, Check Clearing Houses

**Credit Agencies Other Than Banks**

- 611 Rediscount & Financing Institutions for Credit Agencies Other Than Banks - Mortgage Companies Than Originate Loans
- 612 Savings & Loans Associations
- 613 Agricultural Credit Unions
- 614 Personal Credit Institutions
- 615 Business Credit Institutions
- 616 Mortgage & Brokers

**Security & Commodity Brokers, Dealers, Exchanges, Services**

- 621 Security Brokers, Dealers, Flotation Companies
- 622 Commodity Contracts Brokers & Dealers
- 628 Services Allied with the Exchange of Securities or Commodities

**Insurance Carriers**

- 631 Life Insurance
- 632 Accident & Health Insurance
- 633 Fire, Marine, Casualty Insurance
- 635 Surety Insurance
- 636 Title Insurance
- 639 Other Insurance Carriers

**Insurance Brokers, Brokers, Services**

- 641 Insurance Agents, Brokers, Unspecified Services & Claims Adjustors
- 651 Real Estate Investments, Real Estate Operators & Lessors, Except Developers
- 653 Real Estate Agents, Brokers, Managers & Unspecified
- 654 Title Abstract Companies

- 655 Subdividers, Developers Cemetery Assoc.
- 656 Operative Builders

**Combinations of Real Estate, Insurance, Loan & Law Offices**

- 661 Combinations of Real Estate, Insurance, Loans & Law Offices

**Holding & Other Investment Companies**

- 671 Holding Companies
- 672 Investment Companies
- 673 Trusts
- 679 Miscellaneous Investing Institutions, Franchisors, Selling or Licensing, Gas & Oil Leases

**9. SERVICES****Hotels, Rooming Houses, Camps & Other Lodging Places**

- 701 Hotels, Motels, Tourist Courts
- 702 Rooming & Boarding Houses, Bed & Breakfasts
- 703 Trailer Parks, Camps
- 704 Organization Hotels & Lodging Houses, on Membership Basis

**Personal Services**

- 721 Dry Cleaning & Dyeing Plants, Diaper Service, Laundries, etc.
- 722 Photographic Studios, Aerial Maps
- 723 Beauty, Cosmetology, Nail Shops & Schools
- 724 Barber Shops & Schools
- 725 Shoe Repair & Shine
- 726 Funeral Service & Crematories
- 727 Pressing, Alteration, Garment Repair
- 729 Misc. Personal Services - Debt Counseling, Invalid Supply Rental, Massages, Reducing & Sun Tan Salons, Valet Parking, etc.

**Miscellaneous Business Services**

- 731 Advertising, Sign Painting
- 732 Consumer Credit Reporting, Mercantile Reporting, Adjustment & Collection Agencies
- 733 Duplicating, Addressing, Blueprinting, Photocopying, Mailing, Mailing List Compilers, Stenographic Services
- 734 Services to Dwellings Including Mobile Homes, Window Cleaning, Janitorial, Maintenance, Exterminating, etc.
- 735 News Syndicates
- 736 Private Employment Agencies
- 737 Computer Rental, Consultants, Software
- 739 Business Services, Management, Training, Consulting, Rentals, Sales & Manufacturing Representatives, Coin-Operated Amusement Devices

**Automobile Repair, Services, Garages**

- 751 Car & Truck Rentals, without Drivers
- 752 Automobile Parking
- 753 Automobile Repair Shops, Van Conversions
- 754 Automobile Services, Car Wash, Driver Education

**Miscellaneous Repair Services**

- 762 Electrical Repair Shops
- 763 Watch, Clock, Jewelry Repair
- 764 Reupholstery & Furniture Repair
- 769 Miscellaneous Repair Shops & Related Services - Locksmiths, Taxidermists, Welding, Specialized Repairs

**Motion Pictures**

- 781 Motion Picture Production & Distribution

- 783 Motion Picture Theaters & Drive-In Theaters
- 784 Video Film Rentals

**Amusement & Recreation Services, Except Motion Pictures**

- 791 Dance Halls, Studios, Schools
- 792 Theatrical Producers, Bands, Orchestras & Entertainers
- 793 Bowling Alleys, Billiard & Pool Parlors
- 794 Sports Promoters & Commercial Operators, Miscellaneous Amusement & Recreation Services, Health Spas & Gyms

**Medical & Other Health Services**

- 801 Physicians & Surgeons
- 802 Dentists & Dental Surgeons
- 803 Osteopathic Physicians
- 804 Chiropractors
- 806 Hospitals
- 807 Medical & Dental Laboratories
- 809 Miscellaneous Health & Allied Services, Nursing Homes, Optometrists

**Legal Services**

- 811 Legal Services

**Educational Services**

- 821 Elementary & Secondary Schools, Day Care Nurseries & Schools
- 822 Colleges, Universities, Professional Schools, Junior Colleges, Normal Schools
- 823 Libraries, Information Centers, Mobile Libraries
- 824 Correspondence Schools, Vocational Schools, Business Colleges
- 829 Miscellaneous Schools & Educational Services

**Museums, Art Galleries, Botanical & Zoological Gardens**

- 841 Museums, Art Galleries, Planetaria
- 842 Arboreta, Botanical & Zoological Gardens

**Nonprofit Membership Organizations**

- 861 Business Associations
- 862 Professional Membership Organizations
- 863 Labor Unions & Organizations
- 864 Civic, Social, Fraternal Associations
- 865 Political Organizations
- 866 Religious Organizations
- 867 Charitable Organizations
- 869 Miscellaneous Nonprofit Membership Organizations

**Private Households**

- 881 Private Households - Domestic Employees, Cleaning, Baby-sitting, Private Nursing

**Miscellaneous Services**

- 891 Engineering & Architectural
- 892 Nonprofit Educational & Scientific Research Agencies
- 893 Accounting, Auditing, Bookkeeping, Data Processing Services
- 899 Misc. Services, Family & Marriage Counseling, Social Work, etc.

**10. GOVERNMENT**

- 919 Federal Government
- 929 State Government
- 939 County Government
- 949 City Government
- 959 Township Government
- 969 School District

# UC Schedule A - Liability Questionnaire

Issued under authority of the Michigan Employment Security Act of 1936. Filing is mandatory.

UC Account Number, if already assigned

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Federal Employer Identification No. (required)

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**NOTE:** Liability to pay Michigan Unemployment Taxes only occurs when an employing unit meets any of the following criteria:

- Pays \$1,000 or more in gross wages for covered employment in a calendar year.
- Has one or more employees in 20 different weeks within a calendar year.
- Acquires all or part of an existing Michigan business. **You must also complete Form 518, Registration for Michigan Taxes and UC Schedule B - Successorship Questionnaire.**
- Pays at least \$1,000 in cash, not including room and board, for domestic service within a calendar quarter.
- Pays at least \$20,000 in cash, not including room and board, for agricultural service within a calendar quarter, **OR** employs at least 10 agricultural workers in each of 20 different weeks in the current or previous calendar year.
- Elects coverage under the terms of the MES Act.
- Is subject to federal unemployment tax.

When any one of the above criteria is met, or is expected to be met within six weeks, you must submit Form 518, *Registration for Michigan Taxes* and UC Schedule A - Liability Questionnaire. **If you have acquired all or part of an existing Michigan business, you must also file UC Schedule B - Successorship Questionnaire.** You must also begin filing Form UC 1020, *Employer's Quarterly Tax Reports* and Form UC 1017, *Wage Detail Reports*. Unemployment taxes are due and payable beginning with the first calendar quarter in which you had payroll. Report due dates are: Apr. 25, July 25, Oct. 25 and Jan. 25.

On what date did you first or do you expect to employ anyone in Michigan?

Month		Day		Year					

Complete only **one** of the seven items below which best describes your business.

## 1. EMPLOYERS OTHER THAN DOMESTIC OR AGRICULTURAL

A. If you have had a gross payroll of \$1,000 or more within a calendar year, enter the date it was reached or is expected to be reached.

Month		Day		Year					

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

Month		Day		Year					

## 2. AGRICULTURAL EMPLOYERS

A. If you have had a total cash payroll of \$20,000 or more for agricultural services performed within a calendar quarter, not including room and board, give the date the \$20,000 was reached or is expected to be reached.

Month		Day		Year					

B. If you have had at least 10 agricultural workers in each of 20 different weeks in the current or previous calendar year, give the date the 20th week was reached. The weeks do not have to be consecutive nor the persons the same.

Month		Day		Year					

## 3. DOMESTIC/HOUSEHOLD EMPLOYERS

If you have had a cash payroll of \$1,000 or more, not including room and board, within a calendar quarter, give the date the \$1,000 was reached or is expect to be reached.

Month		Day		Year					

**4. NONPROFIT EMPLOYERS**

Nonprofit employers and governmental entities generally reimburse unemployment insurance benefits paid to former employees on a dollar-for-dollar basis. Nonprofit employers must, however, **elect reimbursing status** or they will be established as contributing employers.

Under the MES Act, nonprofit organizations shall finance their unemployment liability by (1) paying unemployment taxes on the taxable wages of their employees (contributing) or (2) electing to reimburse the BW&UC for any unemployment benefits paid to their former employees (reimbursing).

- A. All nonprofit employers who elect reimbursing status must provide the BW&UC a copy of the documentation, from the Internal Revenue Service, granting 501(c)(3) status.

If you elect to be a reimbursing employer, check this box and **attach a copy of your 501(c)(3) determination.**

**Failure to check the above box will result in the establishment of your liability as a contributing employer**

- B. **Bonding Requirements.** The MES Act, Section 13(a) requires that **nonprofit** 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 BW&UC, in an amount to be determined by the BW&UC 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 BW&UC, and provide the bond at that time.

Provide amount (or estimate) of your gross annual payroll: \$ \_\_\_\_\_

**5. GOVERNMENTAL AGENCIES, INDIAN TRIBES AND TRIBAL UNITS**

- A. If you are a governmental agency, Indian tribe or tribal unit, identify the type below (i.e., city, township, commission, etc.)

\_\_\_\_\_

- B. Provide your fiscal year beginning date

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Month Day

Under the MES Act, a governmental agency shall finance its unemployment liability by (1) reimbursing the BW&UC for any unemployment benefits paid to their former employees (reimbursing) or (2) electing to pay unemployment taxes on the taxable wages of their employees (contributing).

- C.  If you elect to be a contributing employer, check this box.

**Failure to check the above box will result in the establishment of your liability as a reimbursing employer. Indian tribes and tribal units are subject to the same bonding requirements as nonprofit employers (see Line 4B, above).**

**6. FEDERAL UNEMPLOYMENT TAX ACT (FUTA) SUBJECTIVITY**

If you are subject to FUTA, enter the date of liability

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Month Day Year

**7. ELECTIVE COVERAGE** (For employers who would not otherwise be liable for unemployment taxes, such as churches)

- If you wish to elect coverage under the MES Act, check this box. Approval is subject to BW&UC review; some qualifiers apply

Give your reason for electing coverage in the space provided below. If you are an individual owner or partnership electing to cover family members, specify their relationship to the owner or partners. You may not elect coverage for your parents or spouse, nor for your child under the age of 18. Individual owners and partners cannot elect coverage for themselves. You may not elect coverage for domestic employment below the statutory requirements stated above. Election of coverage remains in effect for a minimum of two calendar years.

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

Print Name of Owner/Officer	Title	
Signature of Owner/Officer	Telephone Number	Date

**Attach this schedule to Form 518, *Registration for Michigan Taxes* and mail it to the Michigan Department of Treasury. If you are a successor employer, please complete UC Schedule B.**

# UC Schedule B - Successorship Questionnaire

Issued under authority of the Michigan Employment Security Act of 1936. Filing is mandatory for successors.

**Successorship Reporting Requirement.** If you acquired any part of the Michigan assets, organization, trade or business of another employer by purchase, rental, lease, inheritance, merger, foreclosure, gift (or any other form of transfer), you must provide the following information. If you made multiple acquisitions, you must file a separate UC Schedule B for each acquisition (photocopies of this form are acceptable).

UC Account Number, if already assigned

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Federal Employer Identification Number (required)

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## PART 1: FORMER OWNER INFORMATION

1. Former Owner's Name	2. Former Owner's UC Number or FEIN, if known.
Corporate Name or DBA	3. Area Code & Telephone Number
Current Street Address (not a P.O. Box)	
City, State, ZIP	

## PART 2: ACQUISITION INFORMATION

1. Did you acquire all, part or none of the former owner's **assets**?  All  Part 

What Percent?	Date Acquired
%	

 None
  
2. Did you acquire all, part or none of the former owner's **organization** (employee, payroll/personnel)  All  Part  None
  
3. Did you acquire all, part or none of the former owner's Michigan **trade** (customers/accounts)?  All  Part  None
  
4. Did you acquire all, part or none of the former owner's Michigan **business** (products/services)?  All  Part  None
  
5. Was the Michigan business being operated at the time of acquisition? If no, enter the date it was closed by the former owner.  Yes  No 

Month		Day		Year	
  
6. Are you conducting the Michigan business you acquired?  Yes  No
  
7. Is your Michigan business substantially owned or controlled in any way by the same interests that owned or controlled the former business?  Yes  No
  
8. Did you hold any secured interest in any of the Michigan assets acquired?  Yes  No If yes, enter the balance owed \$ \_\_\_\_\_
  
9. What was the reasonable value of the Michigan organization, trade, business or assets acquired? \$ \_\_\_\_\_

Print Name of Owner/Officer	Title	
Signature of Owner/Officer	Telephone Number	Date

**Attach this schedule to Form 518, Registration for Michigan Taxes and mail it to the Michigan Department of Treasury.**

# Power of Attorney Authorization

Issued under authority of the Revenue Act. Filing is voluntary.

Complete this form if you wish to appoint someone to represent you to the State of Michigan on tax, benefit or debt matters, or if you wish to revoke or change your current power of attorney representation. Read the instructions on page 2 before completing this form.

<b>PART 1: TAXPAYER INFORMATION</b>			
Taxpayer Name and Address (include spouse's name if joint return)	If a business, enter DBA, trade or assumed name.		
	Telephone Number	Fax Number	
	FEIN or Treasury Account No.	Unemployment Compensation Account No.	
	Taxpayer SSN	Spouse SSN	E-mail Address

<b>PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES</b>		
Your authorized representative may be an organization, firm, or individual. If your representative is not an individual, designate a contact person. Submit a separate form for each representative.		
Representative Name and Address	Contact Name (if applicable)	E-mail Address
	Telephone Number	Fax Number
	Beginning Authorization Date (mm/dd/yyyy)	Ending Authorization Date (mm/dd/yyyy) *

<b>PART 3: TYPE OF AUTHORIZATION</b>			
<input type="checkbox"/> <b>GENERAL AUTHORIZATION</b>			
Authorizes my representative to: (1) inspect or receive confidential information, (2) represent me and make oral or written presentations of fact and or argument, (3) sign returns, (4) enter into agreements, and (5) receive mail (includes forms, billings, and payment notices). <b>This authorization applies to all tax/non-tax matters and for all years or periods</b> .....			
		Treasury <input type="checkbox"/>	BW&UC** <input type="checkbox"/>
<input type="checkbox"/> <b>LIMITED AUTHORIZATION</b>			
Select the type of authorization by checking the appropriate boxes in Section A and Section B.			
1. Inspect or receive confidential information .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Represent me and make oral or written presentation of fact or argument .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Sign returns .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Enter into agreements.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Receive mail (includes forms, billings and payment notices) .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Type of Tax (Income, Unemployment, Sales, Student Loan, etc.)	Type of Form (MI-1040, BW&UC, etc.) or Assessment No.	Year(s) or Period(s)

<b>PART 4: CHANGE IN POWER OF ATTORNEY REPRESENTATION OR REVOCATION</b>			
<input type="checkbox"/> <b>CHANGE IN POWER OF ATTORNEY REPRESENTATION:</b> This form replaces all earlier powers of attorney, except those attached, on file for the same tax/non-tax matters and years or periods covered by this Power of Attorney. ....			
		Treasury <input type="checkbox"/>	BW&UC** <input type="checkbox"/>
<input type="checkbox"/> <b>REVOKE PREVIOUS AUTHORIZATION:</b> I revoke all powers of attorney submitted and will represent myself in all tax matters. Attach copies of any Powers of Attorney that will remain in effect concurrent with this new authorization. ....			
		<input type="checkbox"/>	<input type="checkbox"/>

<b>PART 5: TAXPAYER'S SIGNATURE</b>		
If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney.		
Signature	Name or Title Printed or Typed	Date
Spouse's Signature	Name or Title Printed or Typed	Date

\* If no Ending Authorization Date is provided, the above-named representative will be authorized to represent you until you notify the Michigan Department of Treasury or Bureau of Workers' & Unemployment Compensation (BW&UC) in writing that this Power of Attorney is revoked.  
\*\* Bureau of Workers' & Unemployment Compensation is abbreviated throughout this form as BW&UC.

# Instructions for Power of Attorney Authorization (Form 151)

Complete and file a *Power of Attorney Authorization* (Form 151) if you wish to appoint an individual, firm, or organization as your representative in tax or debt matters before the State of Michigan. Failure to complete this form will prohibit Treasury or the Bureau of Workers' & Unemployment Compensation (BW&UC) from discussing or releasing your tax return/tax return information with or to another person including your spouse.

## PART 1: TAXPAYER INFORMATION

Enter the taxpayer's name, address, telephone number, fax number, and e-mail address (if applicable). If the taxpayer is a business operating under another name, enter the DBA, trade or assumed name. Enter the Social Security number(s), federal employer identification number (FEIN) or other account number, whichever applies. Also enter the UC employer number if this power of attorney applies to any state unemployment matters. If spouses are designating the same representative, enter the spouse's name, address (if different) and Social Security number.

## PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES

You must submit a separate form for each representative. Enter the authorized representative's telephone number, fax number, and e-mail address (if applicable). If your representative is not an individual, designate a contact person. Indicate the beginning and ending dates of authorization.

## PART 3: TYPE OF AUTHORIZATION

Check the **General Authorization** box to allow your representative to act on your behalf to do all of the following: (1) inspect and receive confidential information, (2) represent you and make oral or written presentations of act and/or argument, (3) sign returns, (4) enter into agreements, and (5) receive all (includes forms, billings, and payment notices). **This authorization applies to all tax/non-tax matters and for all years or periods.**

You may restrict your representative's authorization to act on your behalf by checking the **Limited Authorization** box, and checking the appropriate boxes in Section A and/or B. To limit the authorization for specific tax matters, check the appropriate "Only as Specified Below" boxes, and indicate the type of tax, type of form, and years/periods for which you are granting authorization in the space provided.

Check this box if your representative is authorized to:

1. Inspect or receive confidential information
2. Represent you and make oral or written presentation of fact or argument.
3. Sign tax returns.
4. Enter into agreements (such as payment plans).
5. Receive mail.

## PART 4: CHANGE IN POWER OF ATTORNEY REPRESENTATION OR REVOCATION

Unless otherwise specified, this Power of Attorney Authorization replaces or revokes any previous power of attorney authorizations on file with the Michigan Department of Treasury or the Bureau of Worker's & Unemployment Compensation for the same tax matters identified on this form.

You must identify any previous authorizations that are to remain in effect, and attach a copy of the authorizations to this form when filed.

## PART 5: TAXPAYER SIGNATURE

You and your spouse, if a joint return, must sign and date the form.

## FILING

Except as noted below, mail this form to the Registration Section. Treasury will forward your form to BW&UC.

Customer Contact Center  
Registration Section  
Michigan Department of Treasury  
P.O. Box 30477  
Lansing, MI 48909-7977

If the Michigan Accounts Receivable Collection System (MARCS) has requested you to file this form, mail your completed form and any attachments to:

MARCS  
P.O. Box 30158  
Lansing, MI 48909-7658

If a district office representative has requested you to file this form, mail it to that representative.

If the Treasury Collection Division has requested you to file this form, mail it to:

Collection Division  
Michigan Department of Treasury  
P.O. Box 30199  
Lansing, MI 48909

If BW&UC has asked you to file this form, mail it to:

BW&UC Tax Office  
P.O. Box 8068  
Royal Oak, MI 48068-8068  
Or fax to: 313-456-2130 (for BW&UC only)

If you are an individual taxpayer (not representing a business), mail this form to:

Customer Contact Center  
Individual Correspondence Section  
Michigan Department of Treasury  
Lansing, MI 48922