

Check the reason for this application. If more than one applies, see instructions.

- ▶ **16.** ☐ Unemployment Insurance Tax. Attach UIA Schedule A and UIA Schedule B. Corporations, LLCs, LLPs: Enclose a copy of your Articles of Incorporation or Organization. **You must complete all items on this form accurately and completely. Failure to do so may subject you to the penalties provided under the Michigan Employment Security (MES) Act.**
- ▶ **17a.** ☐ Motor Fuel. Treasury will review your registration and contact you for any additional information.
- ▶ **17b.** ☐ IFTA Tax. Apply for a license first at **www.michigan.gov/IFTA**. You may contact IFTA at 517-636-4580.
- ▶ **18.** ☐ Tobacco Tax. Complete line 27. Treasury will review your registration and will contact you for more information.
- ▶ **19.** Enter the number of business locations you will operate in Michigan (Required) ▶ **19.**
If more than 1, attach a list and include each location's name, address, city, state and ZIP code.

► 20. Enter the month, numerically, that you close your tax books (for example, enter 08 for August).....► 20.

► 21. **Seasonal Only: (Your business is not open continuously for the entire year) Seasonal filers are required to file monthly returns for the months that you are open.**

a. Enter the month, numerically, this seasonal business opens► 21a.

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

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* (Form 5089). This form can be obtained on Treasury's Web site at **www.michigan.gov/taxes**, or by calling **1-517-636-6925**.

► 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. Access Michigan Treasury Online (MTO) at **mto.treasury.michigan.gov** or attach *Authorized Representative Declaration (Power of Attorney)* (Form 151). This form can be obtained on Treasury's Web site at **www.michigan.gov/taxes**, or by calling **1-517-636-6925**.

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, addresses, and FEINs, if known.

Previous Business Name and Address	FEIN
Previous Business Name and Address	FEIN

24. If you purchased an existing business, what assets did you acquire? Check all that apply.

☐ Land ☐ Building ☐ Furniture and Fixtures ☐ Equipment ☐ Inventory ☐ Accounts Payable ☐ Goodwill ☐ None

25. **Motor Fuel Tax: (if you answer Yes to any of the questions below, see Web site www.michigan.gov/IFTA)** Yes No

a. Will you operate a terminal or refinery?.....25a. ☐ ☐

b. Will you transport fuel across Michigan's borders?25b. ☐ ☐

26. **IFTA Tax: (if you answer Yes to any of the questions below, see Web site www.michigan.gov/IFTA)**

a. 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?26a. ☐ ☐

b. Will you transport fuel across Michigan's borders?26b. ☐ ☐

27. **Tobacco Tax: (if you answer Yes to any of the questions below, see Web site michigan.gov/tobaccotaxes)**
Do you intend to:

a. Sell cigarettes or other tobacco products for resale to other businesses?.....27a. ☐ ☐

b. Purchase any tobacco products from an out of state unlicensed source?27b. ☐ ☐

c. Sell any tobacco products in a vending machine?.....27c. ☐ ☐

Complete all the information for each owner (sole proprietor or member), partner, or corporate officer. For limited partnership you must list all general partners. For limited liability companies you must list all members. For corporations you must list all officers, but do not include shareholders who are not officers. A signature is REQUIRED for each person listed in boxes 28-31. Attach a separate list if necessary.

I certify that the information provided on this form is true, correct and complete to the best of my knowledge and belief.			
► 28. Name (Last, First, Middle, Jr/Sr/III)		Title	Date of Birth
Driver License / MI Identification No.		Social Security Number	Signature
► 29. Name (Last, First, Middle, Jr/Sr/III)		Title	Date of Birth
Driver License / MI Identification No.		Social Security Number	Signature
► 30. Name (Last, First, Middle, Jr/Sr/III)		Title	Date of Birth
Driver License / MI Identification No.		Social Security Number	Signature
► 31. Name (Last, First, Middle, Jr/Sr/III)		Title	Date of Birth
Driver License / MI Identification No.		Social Security Number	Signature

Questions regarding this form should be directed to Treasury at 517-636-6925. Submit this form six weeks before you intend to start your business. MAIL TO: Michigan Department of Treasury, PO Box 30778, Lansing, MI 48909.

UIA Schedule A - Liability Questionnaire

Issued under authority of the Michigan Employment Security Act of 1936, as amended, MCL 421.1 et seq. Filing is mandatory for all employers. **You must complete all items on this form accurately and completely. Failure to do so may subject you to the penalties provided under the MES Act.**

UIA Account Number, if already assigned

Federal Employer Identification No. (required)

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An employing unit becomes liable to pay Michigan unemployment taxes when the employing unit meets any of the following criteria:

- Pays \$1,000 or more in gross wages for covered employment in a calendar year.
- Employs one or more employees in 20 different weeks within a calendar year.
- Acquires all or part of an existing Michigan business.
- 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 preceding calendar year.
- Elects coverage under the terms of the Michigan Employment Security (MES) Act.
- Is subject to federal unemployment tax.

When any one of the above criteria is met, you must submit Form 518, *Registration for Michigan Taxes*, and UIA Schedule A - *Liability Questionnaire* and UIA Schedule B - *Successorship Questionnaire*. You must also begin quarterly filing of Form UIA 1028, *Employer's Quarterly Wage/Tax Report*. Unemployment taxes are due and payable beginning with the first calendar quarter in which you had payroll. Due dates for tax and wage reports are April 25, July 25, October 25 and January 25.

Providing inaccurate or incomplete information in this Registration, or UIA Schedules A or B, 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.

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

Month	Day	Year								
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Complete the appropriate sections below according to the type of employer being registered.

SECTION 1

EMPLOYERS OTHER THAN AGRICULTURAL OR DOMESTIC/HOUSEHOLD

(See instructions to determine if applicable)

If Agricultural, skip to Section 2.

If Domestic/Household, skip to Section 3.

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.

Month	Day	Year								
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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 or will be reached. The weeks do not have to be consecutive nor the persons the same.

Month	Day	Year								
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If Employer is a NonProfit, a Governmental Agency / Indian Tribe/ Tribal Unit, a Federal Unemployment Tax Act (FUTA) Subjectivity, or is selecting Elective Coverage, then complete only one of the following four employer types below that best describes the business.

1. NONPROFIT EMPLOYERS

Nonprofit organizations finance their unemployment liability by either (1) paying unemployment taxes on the taxable wages of their employees (contributing) or (2) making a specific prior election to reimburse the UIA for any unemployment benefits paid to their former employees (reimbursing). A nonprofit organization that does not elect to be reimbursing will be, by default, contributing.

To elect contributing status, check this box: ☐ and skip paragraphs A – D below.

To elect reimbursing status, see paragraphs A – D.

A. Nonprofit employers electing reimbursing status must provide the UIA with a copy of the documentation from the Internal Revenue Service (IRS) granting 501(c)(3) status.

☐ Check this box if you elect to be a reimbursing employer. Attach a copy of your IRS 501(c)(3) documentation.
Failure to check this box will result in the establishment of your liability as a contributing employer.

B. If you are a nonprofit employer electing reimbursing status, enter \$

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 the amount (or estimate) of your gross annual payroll

C. **Bonding Requirements.** Section 13a of the *Michigan Employment Security (MES) Act* requires that **nonprofit** employers electing reimbursing status on or after December 21, 1989, and that have, or expect to have, a gross payroll of more than \$100,000 during any calendar year must notify the UIA of that fact immediately and must 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 exceed \$100,000 in gross payroll in a later year, you are obligated to notify the UIA, and provide the bond at that time.

D. If your organization is funded more than 50 percent by a grant, list the source and duration of the grant.

Source	Start Date	End Date																
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2. GOVERNMENTAL AGENCIES, INDIAN TRIBES AND TRIBAL UNITS

Governmental entities generally reimburse unemployment insurance benefits paid to former employees on a dollar-for-dollar basis unless they elect to make quarterly "contribution" payments.

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

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- Month

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 Day

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- B. Enter your fiscal year beginning date

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- C. ☐ Check this box if you elect to be a contributing employer. Leaving this box unchecked will result in the establishment of your liability as a reimbursing employer.
- D. Indian tribes and tribal units are subject to the same bonding requirements as nonprofit employers (see Line 1C, above).and must provide the amount (or estimate of their gross annual payroll here:

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3. FEDERAL UNEMPLOYMENT TAX ACT (FUTA) SUBJECTIVITY. Select this option ONLY if you are NOT liable for UIA taxes State under any of the other employer types.

If you are already subject to FUTA, enter the state, other than Michigan, where you became liable.....

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Note: "Subject to FUTA" refers to filing Form 940 with the IRS. If you are required to file Form 940 (FUTA) with the IRS in other states, you are required to file and pay state unemployment taxes in Michigan.

4. ELECTIVE COVERAGE. For employers who would not otherwise be liable for unemployment taxes, such as churches.

- ☐ Check this box if you wish to elect coverage under the MES Act. Approval is subject to UIA review; some qualifiers apply. Your election, if granted, will apply to all your employees. 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.

SECTION 2**2. AGRICULTURAL EMPLOYERS ONLY**

- A. If you have had a total cash payroll of \$20,000 or more for agricultural services performed within a calendar quarter in either the current or preceding calendar year, not including room and board, enter the date the \$20,000 was reached or will 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 preceding calendar year, enter the date the 20th week was reached or will be reached. The weeks do not have to be consecutive nor the persons the same.

Month		Day		Year	

SECTION 3**3. DOMESTIC/HOUSEHOLD EMPLOYERS ONLY**

- A. If you have had a cash payroll of \$1,000 or more for domestic services within a calendar quarter in either the current or preceding calendar year, not including room and board, enter the date the \$1,000 was reached or will be reached.

Month		Day		Year	

SECTION 4**ALL EMPLOYERS**

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

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

UIA Schedule B - Successorship Questionnaire

Issued under authority of the *Michigan Employment Security Act* of 1936, as amended, MCL 421.1 et seq. Filing is mandatory for employers.

You must complete all items on this form accurately and completely. Failure to do so may subject you to the penalties provided under the *Michigan Employment Security (MES) Act*. Attach additional sheets if necessary.

Successorship Reporting Requirement. If you acquired any part of the Michigan assets, trade or business of another employer, as defined in Part 3 of this form, 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 file a separate UIA Schedule B for each acquisition (photocopies of this form are acceptable). **If you made no acquisitions, you are still required to complete this schedule.** If subsequent to completing this registration form, you transfer the assets (by sale or transfer), organization (payroll/employees), trade (customers/accounts), or business (products/services), in whole or in part, to a new or previously existing business in Michigan, it is **mandatory** that you notify this Agency **immediately** by completing an additional Schedule B.

UIA Account Number
(if already assigned)

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Federal Employer
Identification No. (required)

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PART I: QUESTIONS ABOUT PRIOR OR CURRENT BUSINESS FORMATIONS, ACQUISITIONS OR MERGERS

For each of the following five business formation, acquisition or merger types, the employer must indicate the pertinent business name, address and UIA Account Number in the space provided.

- 1. In the past 6 years, have you formed, acquired or merged with a business by any means?** If no, check box ☐ and continue. If yes, provide the following:

Business Name and Address	UIA Account Number

- a. If you formed a new business, what did you acquire from the previously existing business? (check all that apply)
☐ Land ☐ Buildings ☐ Furniture/Fixtures ☐ Equipment ☐ Inventory ☐ Accounts Receivable ☐ Goodwill
☐ Employees ☐ Trade ☐ Customer Accounts ☐ None
- 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 ☐ Buildings ☐ Furniture/Fixtures ☐ Equipment ☐ Inventory ☐ Accounts Receivable ☐ Goodwill
☐ Employees ☐ Trade ☐ Customer Accounts ☐ None
- c. What was the business activity of the previous business?

- 2. At the current time, are you forming or acquiring a business by any means?** If no, check box ☐ and continue, If yes, provide the following:

Business Name and Address	UIA Account Number

- a. If you formed a new business, what did you acquire from a previously existing business? (check all that apply)
☐ Land ☐ Buildings ☐ Furniture/Fixtures ☐ Equipment ☐ Inventory ☐ Accounts Receivable ☐ Goodwill
☐ Employees ☐ Trade ☐ Customer Accounts ☐ None
- b. If you are purchasing or acquiring an existing business by any means (including by lease), what assets are you acquiring? (check all that apply)
☐ Land ☐ Buildings ☐ Furniture/Fixtures ☐ Equipment ☐ Inventory ☐ Accounts Receivable ☐ Goodwill
☐ Employees ☐ Trade ☐ Customer Accounts ☐ None
- c. Will any owner or owners of the previous business continue to operate or manage the business being registered by this form?
☐ Yes ☐ No If yes, provide name, title and business address below.

- d. What was the business activity of the previous business?

- e. What will be the business activity, if any, of the previous business after the new business being registered is formed?

- f. What will be the business activity of the new business being registered by this form?

3. At the current time, are you incorporating an existing business entity? If no, check box ☐ and continue. If yes provide the following:

Business Name and Address	UIA Account Number

a. What was the business activity of the business entity you are incorporating?

b. What will be the business activity of the new business being registered by this form?

4. At the current time, are you merging, by any means, with one or more business entities? If no, check box ☐ and continue. If yes, provide the following:

Business Name and Address	UIA Account Number

a. If you are purchasing or acquiring an existing business by merger, what are you acquiring? (check all that apply)

- ☐ Land ☐ Buildings ☐ Furniture/Fixtures ☐ Equipment ☐ Inventory ☐ Accounts Receivable ☐ Goodwill
☐ Employees ☐ Trade ☐ Customer Accounts ☐ None

b. If you are forming a new business, what are you acquiring from a previously existing business? (check all that apply)

- ☐ Land ☐ Buildings ☐ Furniture/Fixtures ☐ Equipment ☐ Inventory ☐ Accounts Receivable ☐ Goodwill
☐ Employees ☐ Trade ☐ Customer Accounts ☐ None

c. Will any owner or owners of the merging business continue to operate or manage the business being registered by this form?

- ☐ Yes ☐ No If yes, provide name, title and business address below.

d. What was the business activity of the merging business?

e. What will be the business activity of the continuing business being registered by this form?

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

- ☐ Yes ☐ No

If yes, please explain:

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

PART III: ACQUISITION INFORMATION

1. Did you acquire all, part, or none of the **assets** of any former **business**?

☐ All
 ☐ Part

What Percent?
%

Date Acquired

☐ None

2. Did you acquire all, part, or none of the **organization** (employees/payroll/personnel) of any former business?

☐ All
 ☐ Part

What Percent?
%

Date Acquired

☐ None

 - a. If all or part, indicate the percent and date acquired.
 - b. Did you acquire all or part of the employees/payroll/personnel of any former business by leasing any of those employee/payroll/personnel?

☐ Yes
 ☐ No

(If yes, provide a copy of your lease agreement)

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

☐ All
 ☐ Part

What Percent?
%

Date Acquired

☐ None

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

☐ All
 ☐ Part

What Percent?
%

Date Acquired

☐ None

5. Was the Michigan business described in 1-4 above being operated at the time of acquisition? If no, enter the date it ceased operation.

☐ Yes
 ☐ No

Month

Day

Year

6. Are you conducting/operating 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 organization, business or assets of a former business?

☐ Yes
 ☐ No

8. Did you hold any secured interest in any of the Michigan assets acquired?

☐ Yes
 ☐ No

If yes, enter balance owed

\$

9. Enter the reasonable value of the Michigan organization, trade, business or assets acquired?

\$

Providing inaccurate or incomplete information in this Registration, or UIA Schedules A or B, will be evidence of intentional misrepresentation and may subject you to the civil and/or criminal penalties in Sections 54 and 54b of the Michigan Employment Securities (MES) Act.

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

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