



GRETCHEN WHITMER
GOVERNOR

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

JEFF DONOFRIO
DIRECTOR

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Phone: (313) 456-2080 Fax: (313) 456-2131 www.michigan.gov/uia

To obtain your credit faster, you can file this application online through your MiWAM (Michigan Web Account Manager).

Enter Name and Address

CERTIFICATION: The 2010 FUTA tax was paid on or before December 31, 2011.

Signature - Form Cannot Be Processed Without Signature

Print Name

Title

Date

Telephone Number

YOU MAY BE ELIGIBLE FOR A MICHIGAN TAX CREDIT IF YOU ARE A POSITIVE BALANCE EMPLOYER

APPLICATION FOR MICHIGAN UNEMPLOYMENT TAX CREDIT IN 2011

The 2010 FUTA tax must be paid in full prior to applying for this credit.
Read important eligibility requirements below before completing application.

Enter Unemployment Insurance Agency (UIA) Account Number: _____

Enter below the additional FUTA taxes reported on IRS Form 940, Schedule A, Part 2, on the line designated for Michigan.

MICHIGAN Wages
(Total Taxable): \$ _____ × 0.009 = Line A (additional FUTA taxes paid)

REMOVE AND MAIL TOP PORTION TO ADDRESS AT TOP OF FORM

RETAIN THIS LOWER PORTION FOR YOUR RECORDS

Computation of Tax Credit

Multiply Line A (above) \$ _____ × 0.50 =

Enter Total Taxable Wages reported on 2011 UI
Quarterly Tax Reports \$ _____

Multiplied by Your 2011 NBC † _____ =

The lesser figure in the two boxes above will be your Michigan tax credit.

†Your NBC (Nonchargeable Benefits Component) is located on your annual tax rate determination for calendar year 2011.

ELIGIBILITY CONDITIONS NECESSARY TO OBTAIN 2011 TAX CREDIT

1. Your "actual reserve" balance as of June 30, 2009 as shown on your 2010 annual tax rate determination must be positive. If the "actual reserve" is a negative figure, refer to Voluntary Payment information at www.michigan.gov/uia.
2. In 2010, you were in your 5th or subsequent year of coverage with UIA (you were a fully experienced employer).
3. You paid the 2010 FUTA credit reduction to the Internal Revenue Service on or prior to December 31, 2011.
4. You certify on the application form above, the amount of additional FUTA tax you paid for 2011 as a result of the credit reduction.
5. You must have taxable wages with UIA in the 2010 calendar year.

UIA is an equal opportunity employer/program.

Auxiliary aids, services and other reasonable accommodations are available upon request to individuals with disabilities.