

Registration for Michigan Taxes

Check the box that best describes the reason for this application.

- | | | |
|--|--|---|
| <input type="checkbox"/> Started a New Business | <input type="checkbox"/> Acquired/Transferred All/Part of a Business | |
| <input type="checkbox"/> Reinstated an Existing Account(s) | <input type="checkbox"/> Added a New Location(s) | ▶ 1. Federal Employer Identification Number, if known |
| <input type="checkbox"/> Hired Employee / Hired Michigan Resident | <input type="checkbox"/> Flow-thru Entity Withholding | <input type="text"/> - <input type="text"/> |
| <input type="checkbox"/> Incorporated / Purchased an Existing Business | <input type="checkbox"/> Other (explain) _____ | |

▶ 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)

Legal Address (Required)	▶ 4. Address for all legal contacts (street and number - no PO boxes)		Business Telephone
	City	State	ZIP Code
Mailing Address	▶ 5. Address, if different from Box 4, where all tax forms will be sent, unless otherwise instructed		If this address is for an accountant or other representative, attach Form 151, Power of Attorney.
	City	State	ZIP Code
Physical Address	▶ 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.

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

Check this box if you are an Employee Leasing Company (Professional Employer Organization (PEO)). Attach a list of your clients.

▶ 8. If you are a Michigan entity and line 7 is 34, 40, 41 or 42, enter your Michigan Department of Labor and Economic Growth (DLEG) Corporate ID Number ▶ 8.

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

Date of Incorporation _____ State of Incorporation _____

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

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.	▶ 12. <input type="checkbox"/> Sales Tax	▶ 12a. Date that liability will begin for each box checked at left. Month Day Year	▶ 12b. Estimated monthly payment for each tax Required if box at left is checked. <input type="checkbox"/> Up to \$65 <input type="checkbox"/> Up to \$300 <input type="checkbox"/> Over \$300
	▶ 13. <input type="checkbox"/> Use Tax	▶ 13a.	▶ 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.	▶ 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 (MBT)	▶ 15a.	Michigan Business Tax is required only if annual gross receipts in Michigan exceed \$350,000 with the exception of insurance companies and financial institutions.

Check the box if these other taxes also apply:

▶ 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.**

▶ 17. Motor Fuel/IFTA 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.

Continued on reverse side.

- ▶ 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)
 - 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 and Payment* (Form 2271). This form can be obtained on Treasury's Web site at www.michigan.gov/taxes, or by calling 1-517-636-4660.

- ▶ 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 Web site at www.michigan.gov/taxes, or by calling 1-517-636-4660.

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 addresses, if known.

Previous Business Name and Address
Previous Business Name and Address

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

	Yes	No
a. Will you operate a terminal or refinery? 25a.	<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? 25b.	<input type="checkbox"/>	<input type="checkbox"/>
c. Will you transport fuel across Michigan's borders? 25c.	<input type="checkbox"/>	<input type="checkbox"/>
- 26. **Tobacco Tax:** (If you answer Yes to any of the questions below, see Web site www.michigan.gov/taxes)

	Yes	No
a. Will you sell tobacco products to someone who will offer them for sale? 26a.	<input type="checkbox"/>	<input type="checkbox"/>
b. Will you operate a tobacco products vending machine? 26b.	<input type="checkbox"/>	<input type="checkbox"/>
(1) If yes, do you supply tobacco products for the machine? 26b1.	<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 or partner. 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. 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.				
▶ 27. Name (Last, First, Middle, Jr/Sr/III)		Title	Date of Birth	Phone Number
Driver License / MI Identification No.	Social Security Number	Signature		
▶ 28. Name (Last, First, Middle, Jr/Sr/III)		Title	Date of Birth	Phone Number
Driver License / MI Identification No.	Social Security Number	Signature		
▶ 29. Name (Last, First, Middle, Jr/Sr/III)		Title	Date of Birth	Phone Number
Driver License / MI Identification No.	Social Security Number	Signature		
▶ 30. Name (Last, First, Middle, Jr/Sr/III)		Title	Date of Birth	Phone Number
Driver License / MI Identification No.	Social Security Number	Signature		

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
P.O. Box 30778
Lansing, MI 48909-8278

FAX TO: 517-636-4520