



STATE OF MICHIGAN
DEPARTMENT OF ENERGY, LABOR & ECONOMIC GROWTH
UNEMPLOYMENT INSURANCE AGENCY

Cadillac Place - Tax Office - Suite 11-500
3024 W. Grand Blvd Detroit, MI 48202
PHONE: (313) 456-2180 FAX: (313) 456-2130
INTERNET: www.michigan.gov/uia



To obtain your credit faster, you can file this application on-line through EWAM (Employer Web Account Manager) at www.michigan.gov/uia, On-line Services for Employers.

Enter Name and Address	CERTIFICATION: The 2009 FUTA tax was paid on or before Dec. 31 2010.
	_____ (Signature - Form Cannot Be Processed Without Signature)
	_____ (Name - Printed)
	_____ (Title)
	_____ (Date) (Phone)

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

APPLICATION FOR MICHIGAN UNEMPLOYMENT TAX CREDIT IN 2010

The 2009 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): \$ _____ × 0.003 = \$ _____
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 2009 UIA Quarterly Tax Reports \$ _____ × 2009 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 2009.

ELIGIBILITY CONDITIONS NECESSARY TO OBTAIN 2010 TAX CREDIT

- Your "actual reserve" balance as of June 30, 2008 as shown on your 2009 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.
- In 2009, you were in your 5th or subsequent year of coverage with the UIA (you were a fully experienced employer).
- You paid the 2009 FUTA credit reduction to the Internal Revenue Service on or prior to December 31, 2010.
- You certify on the application form above, the amount of additional FUTA tax you paid for 2009 as a result of the credit reduction.
- You must have taxable wages with UIA in the 2009 calendar year.

DELEG is an equal opportunity employer/program.