



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](http://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](http://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 \$ \_\_\_\_\_

=

\$ \_\_\_\_\_

Multiplied by Your 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](http://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.**