

- ▶ 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.

1	2

**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](http://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](http://www.michigan.gov/taxes), or by calling 1-517-636-4660.

Enter the name of your payroll service provider: Paychex, Inc.

- ▶ 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](http://www.michigan.gov/taxes))

a. Will you operate a terminal or refinery? ..... 25a.  Yes  No

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.  Yes  No

c. Will you transport fuel across Michigan's borders? ..... 25c.  Yes  No

26. **Tobacco Tax:** (If you answer Yes to any of the questions below, see Web site [www.michigan.gov/taxes](http://www.michigan.gov/taxes))

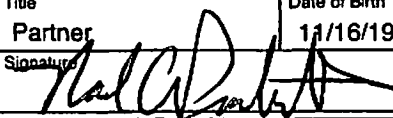
a. Will you sell tobacco products to someone who will offer them for sale? ..... 26a.  Yes  No

b. Will you operate a tobacco products vending machine? ..... 26b.  Yes  No

(1) If yes, do you supply tobacco products for the machine? ..... 26b1.  Yes  No

(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.**

<b>I certify that the information provided on this form is true, correct and complete to the best of my knowledge and belief.</b>				
▶ 27. Name (Last, First, Middle, Jr/Sr/III) Puckett, Neal Allen		Title Partner	Date of Birth 11/16/1954	Phone Number (202) 340-0069
Driver License / MI Identification No. VA-T60095472	Social Security Number 315-58-5684	Signature 		
▶ 28. Name (Last, First, Middle, Jr/Sr/III) Faraj, Haytham		Title Partner	Date of Birth 08/01/1968	Phone Number (760) 521-7934
Driver License / MI Identification No.	Social Security Number 321-70-6884	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

**4. NONPROFIT EMPLOYERS (continued)**

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

**5. 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.) .....

Month	Day

B. Enter your fiscal year beginning date .....

Under the MES Act, a governmental agency or Indian tribe finances its unemployment liability by (1) reimbursing the UIA for any unemployment benefits paid to their former employees (reimbursing) or (2) electing to pay unemployment taxes on the taxable wages of its employees (contributing).

C.  Check this box if you elect to be a contributing employer. Failure to check this box will result in the establishment of your liability as a reimbursing employer. Indian tribes and tribal units are subject to the same bonding requirements as nonprofit employers (see Line 4C, above).

**6. FEDERAL UNEMPLOYMENT TAX ACT (FUTA) SUBJECTIVITY.** Select this option ONLY if you are NOT liable for UIA taxes under any of the other employer types (1-5 above).

State

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

**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.

**7. 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.

Print Name of Owner/Officer <b>Puckett, Neal Allen</b>			Signature of Owner/Officer 		
Title <b>Partner</b>	Telephone Number <b>202-340-0069</b>	Date <b>1 Oct 2010</b>			
Print Name of Owner/Officer <b>Faraj, Haytham</b>					
Title <b>Partner</b>	Telephone Number <b>760-521-7434</b>	Date			

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