

# THE CARRIER



MICHIGAN MOVERS ASSOCIATION  
SPRING 2013



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# THE CARRIER»

## MICHIGAN MOVERS ASSOCIATION

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### EDITORIAL INFORMATION

The Carrier is a quarterly newsletter published by the MMA. MMA is a membership organization that promotes the interests of Michigan Movers Association through, interaction, education, information and legislative advocacy. Advertising opportunities are available. Acceptance of advertising does not imply endorsement or approval of the product or services advertised. The MMA Board of Directors reserves the right to refuse any ad that they consider inappropriate and does not hold to the standards and principles of the association. We accept unsolicited manuscripts but reserve the right to edit due to space limitations. Opinions expressed by guest writers do not necessarily reflect views of the MMA or Eurich Management Services. Please send address changes, membership inquiries, and advertising requests to MMA, 3225 W. St. Joseph, Lansing, Michigan 48917. Phone: (517) 327-9207, Fax: (517) 321-0495, Email: [DonnE@eurich.com](mailto:DonnE@eurich.com).

### PRODUCTION SPECS

Trim size is 8.5x11. Live copy should be at least 1/2" from trim edge. Bleeds may be included on full page ads and must extend 1/4" beyond trim size on all four sides. Preferred file formats: High resolution PDF or TIF. Those retaining graphic design services should note that proofs will be submitted via email and should be returned to MMA within 24 hours with all corrections noted on proof.

## MICHIGAN MOTOR CARRIER ADVISORY BOARD

The Motor Carrier Advisory Board facilitates a continuing dialogue among the trucking industry, consumers, other interest groups, and state government on issues, problems and solutions important to Michigan freight transportation. The Director of the MPSC Motor Carrier Division serves as the Chairperson and presides at all Board meetings. Bi-monthly meetings of members are normally held on the third Thursday of every other month.

All meetings are open to the public and are held at the  
**MICHIGAN PUBLIC SERVICE COMMISSION**  
6545 Mercantile Way, Lansing, MI  
Hearing Room A at 9:30 a.m.

### 2013 MEETING SCHEDULE

MAY 16, 2013

JULY 18, 2013

SEPTEMBER 19, 2013

NOVEMBER 21, 2013

## SAVE THE DATE!

92<sup>ND</sup> MMA CONVENTION & MEMBERSHIP MEETING

FEBRUARY 4–5, 2014

GREEKTOWN CASINO & HOTEL, DETROIT



# PRESIDENT'S MESSAGE

**JOHNNA STRUCK**  
CHANGING PLACES MOVING SERVICES, INC.

With Spring just around the corner it is almost too late to say Happy New Year; however I am hoping that 2013 is off to a good start and perhaps you considered a business plan or even taken on the opportunity to “REINVENT” what you do. If you were able to join us for the 91st Michigan Movers Meeting held February 5-6, 2013 at Greektown Casino in Detroit, you were a part of the record number of attendees. Our guest speaker, Jim Mathis, shared ideas to reinvent what we do — MOVE. You say impossible, Jim would say, “If you think you are in the business of moving, you are wrong and you better get out of it!” It is time to change our strategies in business to achieve different and better results! If you are interested in learning more about Jim Mathis’ philosophy, please reach out to Donn at the MMA office. Fortunately, we have a few extra copies of Jim’s book on hand and could share some of the ideas with you. Thank you to our first time attendees, returning members, the MMA Board, speakers, and vendors for setting a record attendance. Cindy Swix of the MPSC presented *Charging for an Intrastate Move* — although the MPSC is affiliated with the government they truly are here to help us movers. Should you have any questions about tariffs and operations, please feel free to contact Cindy Swix. *Inside Michigan Politics* was shared by Bill Ballenger, editor of *Inside Michigan Politics*. It is important to be active in our local politics with road, vehicle taxes and services taxes being kicked around in Lansing. Reach out to your local State Representative — share what is important to you and your business.

A survey will be emailed for those in attendance. Please take a moment to share your thoughts and if you did not attend, please

tell us why. The Michigan Movers Association is your association — we are working to improve our industry and help rid Michigan of Rogue Movers. If you are not a Pro Mover as of yet with your National Van Line, you can reach out to the MMA for an application. Michigan is the 2nd state to offer the Pro Mover certification. Provide value to your customers and to the industry...become a Pro Mover today!

With regard to new business at the Michigan Movers Association; all 2013 dues are to be paid by March 31, 2013. The membership directory deadline for inclusion is April 30, 2013 so the association can deliver them prior to the busy season. Also with the payment of your dues, you will receive a certificate stating that you are a MEMBER which can often be used as a viable sales tool. While our organization remains financially strong, it continues to work for you.

Other items the MMA is working on for your behalf is a spring training seminar on CLAIMS, a Scholarship offered for College or Trade Schools for all employees of a moving company, and our tariff committee will be convening to review a possible rate increase.

Keep your eyes open for emails from the MMA, I wouldn’t want you to miss anything that can help you be better at MOVING! It is my pleasure to serve our industry as the 2013-14 President of the Michigan Mover’s Association. Please feel free to contact me or the Association directly with any questions or concerns. Remember, the MMA is YOUR association!

# HOW THE FISCAL CLIFF LEGISLATION MAY AFFECT YOUR BUSINESS

**BY JOEL C. FARRAR**  
FOSTER SWIFT COLLINS & SMITH, PC

On January 2, 2013, President Obama signed the American Taxpayer Relief Act of 2012 (the “Act”) into law. Enacted to address the tax side of the “fiscal cliff,” the Act permanently extended the Bush-era tax cuts for most taxpayers, revised tax rates on ordinary and capital gain income for high-earners, imposed a new Medicare tax on investment income for high-earners, modified the estate tax, permanently “patched” the AMT, and imposed limits on deductions and exemptions for high-earners. Most business owners are aware of these changes to the tax law by now. However, the Act also made other lesser-known but important changes to the tax law that could affect you and your business. This article summarizes those changes.

## ENHANCED SMALL BUSINESS EXPENSING

A business must usually capitalize the cost of property, rather than writing it off in the first year during which it is placed into service. However, many small businesses may write-off the entire cost of qualifying property immediately if they meet the requirements of Section 179 of the Internal Revenue Code. Section 179 limits the total amount of this special write-off and also subjects it to a dollar-for-dollar phase-out for businesses that purchase qualifying property in excess of a threshold. For 2012, the limitation on this write-off had been reduced from 2011 levels to \$139,000 and the phase-out threshold had been reduced from 2011 levels to \$500,000, and both limitations would have decreased even further in 2013.

However, the Act retroactively increased the 2012 and 2013

cap to \$500,000 and the 2012 and 2013 phase-out threshold to \$2,000,000, which could allow your business to write-off up to \$500,000 of equipment and other qualifying property that it purchased in 2012 or will purchase in 2013. After 2014 the maximum deduction is scheduled to decrease to \$25,000 and the phase-out level is scheduled to decrease to \$200,000.

## EXTENDED BONUS DEPRECIATION

Your business may also be able to take advantage of a special bonus depreciation opportunity. Under these rules, a business is allowed to write-off 100% of the cost of certain equipment, machinery, and other personal property immediately in 2011 and 50% of the cost in 2012. The Act extended the 50% bonus depreciation deduction through 2013 for most property, and through 2014 for certain property that has a longer production life and certain aircraft. Therefore, your business may be able to write-off half of the cost of qualifying property that it places into service during 2013 (2014 for certain property), even if it cannot take advantage of Section 179.

## OTHER DEPRECIATION CHANGES

The Act retroactively extended and modified several other depreciation provisions that may benefit your business, including:

1. extending through 2013 the placed-in-service deadline for the \$8,000 increase in the bonus depreciation and Section 179 expensing limitation that applies to passenger vehicles;
2. permitting 15-year straight line depreciation for qualified leasehold improvements, qualified restaurant buildings and improvements, and qualified retail improvements;
3. permitting a 7-year recovery period for motorsports entertainment complexes;

4. permitting accelerated depreciation for business property on an Indian reservation;
5. allowing a taxpayer to treat certain real property as Section 179 property;
6. providing special expensing rules for certain film and television productions; and
7. permitting the expensing of certain mine safety equipment.

#### EXTENSION OF RESEARCH AND DEVELOPMENT CREDIT

Prior to 2012, taxpayers were allowed a research and development credit equal to 20% of the excess of qualified research expenses over a base amount. The Act retroactively extended and modified that and certain other research credits through 2013. Fiscal year businesses that filed returns for part of 2012 should consider filing amended returns to claim the 2012 credits retroactively.

#### EXCLUSION FOR GAIN ON QUALIFIED SMALL BUSINESS STOCK

The Act allows noncorporate taxpayers to exclude 100% of the

gain they realize on the sale of “qualified small business stock” that is held for more than five years and is acquired between January 1, 2012 and January 1, 2014, subject to a per-taxpayer limitation. This represents a retroactive restoration of an enhanced version of the qualified small business stock exclusion.

#### EXTENSION OF EMPLOYER-PROVIDED CHILD CARE CREDIT

The Act makes permanent the credit that employers can claim for certain costs of providing child care to employees. The credit is capped at \$150,000 per year (considered in connection with certain other credits), and is available for:

1. 25% of certain costs relating to establishing and operating a qualified child care facility,
2. 25% of certain costs paid to a qualified child care facility, and
3. 10% of certain costs of providing child care resource and referral services to employees.

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### EXCLUSION FOR EMPLOYER-PROVIDED EDUCATIONAL ASSISTANCE

The Act makes permanent the exclusion for employer-provided educational assistance, including the exclusion for graduate level courses.

### WORK OPPORTUNITY CREDIT

The Act retroactively extends the work opportunity tax credit through 2013. This credit permits an employer to claim a credit for a portion of the wages that the employer paid to an employee who began work prior to January 1, 2014 if the employee is a qualified veteran or a member of certain targeted groups.

### BUILT-IN GAINS

A former C corporation that has elected to be taxed as an S corporation is taxed at the highest corporate rate on any gain that was “built-in” to its appreciated property (at the time of its S election) when it sells the property during the “recognition period.” The recognition period has historically been 10 years from the date of the S election. This means that if a former C corporation sells assets with “built-in” gain within ten years of electing to be taxed as an S corporation, the corporation is taxed on that gain at the highest corporate rate, even though it is otherwise a pass-through entity. However, the Act provides that for tax years 2012 and 2013, the recognition period is only five years. Accordingly, a former C corporation that elected S corporation status more than 5 years but less than 10 years ago should consider closing sales of assets with “built-in” gains during 2013 to avoid paying taxes on “built-in” gains in future years.

### OTHER BUSINESS TAX EXTENSIONS

The Act retroactively extended other business tax incentives through 2013, including the new markets tax credit, Indian employment tax credit, railroad track maintenance credit, mine rescue team training credit, and enhanced charitable deduction for contributions of food inventory.

### ENERGY RELATED TAX BREAKS

The Act extended many important energy-related tax breaks for businesses, including the following:

1. the 30% alternative fuel vehicle refueling property credit was retroactively extended for two years through 2013, subject to certain limitations;
2. the credit for two- and three-wheeled electric vehicles was modified and retroactively extended for two years through 2013;
3. the cellulosic biofuel producer credit was modified, retroactively restored, and extended for one year through 2013;
4. the income and excise tax credits for biodiesel and renewable diesel were retroactively extended for two years through 2013;
5. the credit for facilities that produce energy from certain renewable resources was modified to apply to wind facilities placed into service before 2014 and to certain modifications to qualified facilities that are underway before 2014;
6. the credit for energy-efficient new homes was retroactively extended for two years through 2013;
7. the credit for energy-efficient appliances was retroactively extended for two years through 2013;
8. the additional depreciation deduction for cellulosic biofuel plant property was modified and extended for one year;
9. the excise tax credits for sale or use of alternative fuels and alternative fuel mixtures were retroactively extended for two years through 2013; and
10. the nonbusiness energy property credit for certain energy-efficient property installed in existing homes was retroactively extended for two years through 2013.

**IF YOU HAVE QUESTIONS REGARDING THE MANY TAX CHANGES MADE BY THE ACT, PLEASE CONTACT JOEL C. FARRAR AT (517) 371-8305 OR BY EMAIL.**

# LEGISLATIVE UPDATE



**BY DONN EURICH**  
EXECUTIVE MANAGER

## MICHIGAN FREEDOM TO WORK LAW EFFECTIVE MARCH 28, 2013

Michigan's historic Freedom to Work legislation will go into effect this Thursday, March 28th, making the mitten state the 24th state that protects employees from being forced to join a union or provide financial support to a union as a condition of employment. Currently, Michigan employees can be forced to participate in a union and are required to contribute financially or face termination.

The Michigan Chamber supported this unprecedented legislation because we believe it will help create and retain jobs in Michigan and improve our state's economic competitiveness. However, this legislation is not without its critics. A coalition of labor unions and the American Civil Labor Union (ACLU) have filed lawsuits, asking the courts to strike down the law and legislation has been introduced in the Michigan Senate (SB 95 and SB 96) to repeal the law.

The Michigan Chamber will continue to fight to uphold this new law because it is good public policy that will protect all employees from being forced to join a union and pay dues against their will. Quite simply, the law does not prohibit a union's right to exist or prevent collective bargaining – it just gives every employee the ability to decide for themselves if joining and financially supporting a union is the right choice for them.

For more information on this new law, please visit the Michigan Chamber's Briefing Center to view Freedom to Work: Answers to Frequently Asked Questions. You may also sign up for any of our upcoming seminars on this issue or contact the Michigan Chamber's free Labor Law Hotline with any questions at 800-258-8010.

**THE MMA WORKS CLOSELY WITH THE MICHIGAN CHAMBER ON BUSINESS RELATED ISSUES IN AN EFFORT TO IMPROVE AND PROTECT MICHIGAN'S BUSINESS CLIMATE.**



As you may be aware, many people throw out a good deal of “stuff” when they move. Unfortunately, a lot of this “stuff” is food that could be delivered to a family in need rather than thrown away. That’s where Move for Hunger comes in. Our process is simple: Moving customers are asked to set aside non-perishable food items that they’d like to donate. Movers partnering with Move for Hunger pack up the donations and transport them to the local food bank. At the food bank, donations are delivered to local families in need. Following is an overview of how the program works for partnering movers.

#### PROGRAM LETTER

Your customized Move For Hunger program letter will serve as your primary tool to market the program. During each estimate, your salesperson should go over the program with the prospect. Before leaving, please provide a copy of this letter along with one of your moving boxes. Move For Hunger box labels will be provided to you at no cost. This box will serve as a “calling card” for your company while offering the prospect an additional push to donate.

#### GOAL

Start thinking about a monthly goal. This amount in pounds can be as small as 30lbs. or as bold as 100lbs. This number will serve as a benchmark moving forward. Discuss this with your salespeople and let us know a starting goal weight that works for you. This number is something that you can post up on the wall to get everyone excited about the program.

#### SELLING THE PROGRAM

While the Move For Hunger program letter and moving box will

introduce your prospect to the program, it will ultimately be your salesperson that drives our mission home. Reinforce the fact that

these donations are going to help struggling families living within the community. While we would obviously love to receive a full box of food donations on each move, we are aware that this is unrealistic. Stressing the fact that even a small donation, such as a can of soup, will make a difference is helpful in persuading your client to donate. We also recommend incorporating a Move For Hunger program reminder into your pre-move phone calls. This is usually most effective between 3-5 days before the move. Have your professional moving staff offer to pack up the donations for your client. Excitement and a positive attitude about the program go a long way in achieving donations.

#### FOLLOW-UP

After the move, we recommend that you reach out to each of your donors to thank them on behalf of your moving company and Move For Hunger for their generosity and business.

#### FOOD DELIVERY

Depending on your customer response, we ask that you make a monthly donation to your designated food bank at a minimum. Upon delivery of your donations, the food bank will provide you with a receipt or goods collected. The name at the top of this receipt should read (Agent Name)/Move For Hunger. Please fax this receipt back to Move For Hunger using the provided donation fax cover sheet.

#### COMMITMENT TO THE CAUSE

As Move For Hunger continues to grow, it is important that we have companies working with us who are truly committed to our



mission of helping feed America's hungry. Move For Hunger has implemented the following guidelines to ensure that we succeed in our mission:

1. All movers must be affiliated with a major van line OR be a member of their state moving association
2. We are asking our moving partners to make a commitment of \$300 each year OR to collect a minimum of 300 pounds of food each year, which many movers are able to do in just a few months.

The first \$300 is a non-refundable, tax-deductible donation that will help Move For Hunger continue its hunger relief efforts. By meeting minimum the requirement of 300 pounds of food per year, you will not be required to make any additional financial donation the following year (unless you would like to do so out of your own generosity).

This commitment will also allow us to provide your company with support and Move For Hunger box labels at no cost throughout the year. To make your initial donation, please log on to [www.moveforhunger.org](http://www.moveforhunger.org) and click Donate. There you can fill out the amount of \$300 to become the newest partner in our fight against hunger. If you must pay by check, please make all checks payable to Move For Hunger and mail them to:

Move For Hunger  
Attn: Adam Lowy  
1930 Heck Avenue  
Bldg. 1, Ste. 1  
Neptune, NJ 07753

**THANK YOU AGAIN FOR YOUR SUPPORT OF THE PROGRAM. TOGETHER WE CAN TRULY MAKE A DIFFERENCE. FOR MORE INFORMATION ABOUT MOVE FOR HUNGER, CALL 732-774-0521 OR VISIT US ON THE WEB AT [WWW.MOVEFORHUNGER.ORG](http://WWW.MOVEFORHUNGER.ORG).**

## MOVE FOR HUNGER PROGRAM ENROLLMENT FORM

AGENT NAME \_\_\_\_\_

VAN LINE (IF APPLICABLE) \_\_\_\_\_

AGENT ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_

ZIP CODE \_\_\_\_\_

PHONE \_\_\_\_\_

FAX \_\_\_\_\_

EMAIL \_\_\_\_\_

AGENT REPRESENTATIVE \_\_\_\_\_

AUTHORIZED SIGNATURE/TITLE \_\_\_\_\_

DATE \_\_\_\_\_

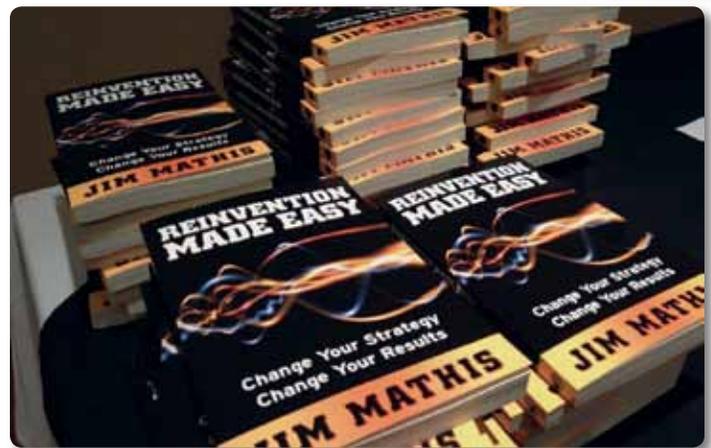
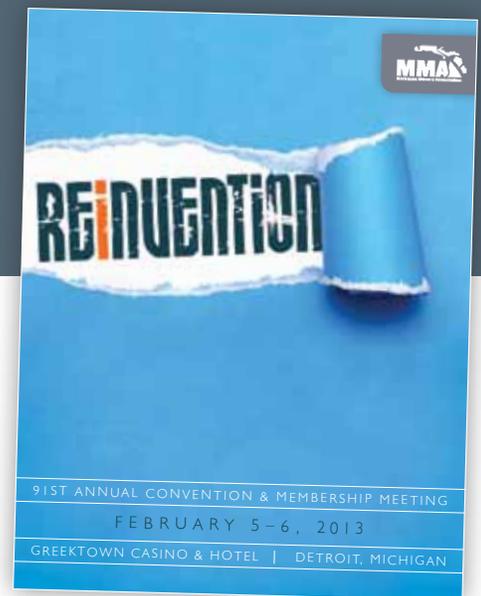
PLEASE COMPLETE THE INFORMATION ABOVE (TYPE OR PRINT NEATLY) AND FAX THIS FORM DIRECTLY TO MOVE FOR HUNGER AT (732) 774-6683. SHORTLY THEREAFTER, YOU WILL RECEIVE AN EMAIL CONFIRMING YOUR PARTICIPATION.

# 2013 MMA CONVENTION & MEMBERSHIP MEETING WRAP-UP





MMA 2013 EXECUTIVE BOARD MEMBERS (L TO R): MORRIE STEVENS, JR, TREASURER; JON SORBER, VICE PRESIDENT; JOHNNA STRUCK, PRESIDENT; DAVE MORSE, PAST PRESIDENT AND ANDREW ANDROFF, SECRETARY.



## ON-HIGHWAY RETAIL DIESEL PRICES

AVERAGE ALL TYPES, DOLLARS PER GALLON, INCLUDING ALL TAXES

	3/18/13	3/25/13	4/1/13	CHANGE FROM A WEEK AGO	CHANGE FROM A YEAR AGO
U.S.	4.047	4.006	3.993	-0.013	-0.149
East Coast	4.082	4.050	4.025	-0.025	-0.165
New England	4.204	4.171	4.148	-0.023	-0.114
Central Atlantic	4.140	4.109	4.083	-0.026	-0.197
Lower Atlantic	4.016	3.983	3.958	-0.025	-0.151
Midwest	4.015	3.979	3.970	-0.009	-0.072
Gulf Coast	3.989	3.935	3.915	-0.020	-0.134
Rocky Mountain	3.971	3.935	3.922	-0.013	-0.203
West Coast	4.162	4.101	4.116	0.015	-0.304



## MEMBERSHIP BENEFITS & SERVICES

### DISCOUNT ENERGY PROGRAM

If your company spends more than \$500 a month in gas or electric bills then the MMA Discount Energy Program may save your company 5 - 20% a month! MMA has partnered with Kimball Power Company, LLC, and a purchasing agent of energy, to bring members the Customer Choice Program. Kimball Power will work with many different suppliers to get the best rate on energy sources for you! This purchasing program will allow your company to substantially reduce natural gas and electric bills, with little or no up front costs. There is no service change over or interruption during the transfer to the Kimball Power Company. If you have any questions, please contact Kimball Power at 269.345.0440.

### STAPLES BUSINESS ADVANTAGE PROGRAM

Save money on office supplies with Staples. MMA members can receive an average of 50% off the list price on thousands of items available in the Staples Full Line Catalog and an additional 5% off the prices in the Staples Low Price Catalog. Imagine how convenient it would be to place orders, track orders, get a spending analysis, and much more, with just the push of a button. It's all possible via Staples web-based ordering system.

### EDUCATION PROGRAMS

MMA offers an annual convention in mid-winter, and periodic seminars on the Tariff and related topics to help members obtain professional continuing education.

### INSURANCE PROGRAMS

MMA can help you find the lowest rates regardless of your needs. We have discounts on health insurance through Industrial Insurance Services; contact Chuck Pomerleau, 248-524-9494. For business insurance contact Skip Howey at Howey & Associates Insurance, 734-676-6600. For a complete listing of all insurances please see the MMA website and Michigan Movers Directory.

### FORMS

MMA members can purchase forms specific to the moving industry and the MMA Tariff. Take advantage of discounts on items like Bills of Lading to log books.

### CREDIT CARD PROGRAMS

Now you can save money on credit card processing! NDMS can provide affordable in-the-field credit card processing and payment capture for gift cards, debit cards and other electronic payment methods. MMA members get a special discounted rate! For more information call David Lopez at 310-359-9091 or visit [www.ndmscorp.com](http://www.ndmscorp.com).

### TARIFF REGULATION

As an MMA member, your moving company can participate in the MPSC 4000 Tariff, which the MMA administers. We are also available to help you file independent actions.

### MEMBERSHIP DIRECTORY

Each year, the MMA produces a Membership Directory for distribution to all MMA members. This directory contains the MMA by-laws, all MMA member moving companies and our partner service providers, upcoming MMA events, and scales located throughout Michigan.

### UNEMPLOYMENT TAX AUDITS

Is your company paying too much in unemployment insurance tax to the state? Unemployment Services Inc. (USI) can provide your company with a FREE analysis of your current unemployment tax rate to ensure the rate is appropriate based on your company's size and claims filed. USI also helps fight claims and arbitrate claims for a company. To get started, fax the front page of your unemployment Tax Rate Determination form the current year to the attention of Kent Downey at 248- 926-8902. Please be sure to include your name and telephone number on all correspondence. If you have any questions, please contact Kent Downey 248-926-8900.

### MMA WEBSITE – [WWW.MIMOVERS.ORG](http://WWW.MIMOVERS.ORG)

The MMA website is a great source for members. We keep members current on events, member services, legislation and regulation, and news affecting the moving industry.