

Three Day Payment Voucher

Issued under authority of P.A. 403 of 2000, as amended. Filing is mandatory.

Reason for 3-day Payment (see General Information on Page 2)	
<input type="checkbox"/>	Import from outside the United States
<input type="checkbox"/>	Diversion requiring 3-day payment
Company Name	Account Number (FEIN or TR)
DBA	Contact Person Name
Address (Street, RR#, P.O. Box)	Telephone Number
City, State, ZIP	E-mail Address
	Fax Number

IMPORT/DIVERSION INFORMATION			
Date Import Entered Michigan	Document Number	Import Verification/Diversion Number	Date Verification Number Assigned

Enter Product Name, Codes and Gallons. See page 2 for instructions, product classification and codes.

Gasoline Products	Product Codes	Gallons	Tax Rate	Calculated Tax Due
1. Gasoline	065		x .263	1.
2. Product Name			x .263	2.
Products E70 - E99				
3. Product Name	E_____		x .263	3.
Undyed Diesel Products (see instructions on page 2)				
4. Undyed Diesel	160		x .263	4.
5. Product Name			x .263	5.
Undyed Biodiesel Products B05 - B00				
6. Product Name	B_____		x .263	6.
Dyed Diesel Products (dyed to U.S. Standards)				
7. Dyed Diesel	228		x .00	7.
Dyed Biodiesel				
8. Product Name	D_____		x .00	8.
Aviation Products				
9. Aviation Fuel	125		x .03	9.
10. Jet Fuel	130		x .03	10.
Miscellaneous				
11. Product Name			x _____	11.
Tax Calculation				
12. Total Tax Due. Add lines 1 through 11			12.	
13. Penalty for late filing (100%). Enter amount from line 12			13.	
14. Interest. (1% above prime rate set January 1 and July 1 of each year)			14.	
15. TOTAL REMITTANCE. Add lines 12, 13 and 14			15.	

Under penalty of perjury, I declare that I have examined this voucher, and to the best of my knowledge and belief, it is correct and complete.

Authorized Signature	Signature of Preparer		
Printed Name	Printed Name	Preparer FEIN	
Title	Address		
Telephone Number	Date	Telephone Number	Date

Questions ???? - Please call 517-636-4600. Make check payable to "State of Michigan-Special Taxes." Print your account number on the front of your check. **MAIL WITH REMITTANCE TO:** Michigan Department of Treasury, Special Taxes Division, PO Box 30474, Lansing MI 48909.

Instructions for Form 3778, *Three Day Payment Voucher*

General Information - Tax is due on imported or diverted motor fuel within 3 business days after either of the following events:

- Imports from outside the United States by persons other than licensed Bonded Importers or Suppliers, when tax is not paid to supply source. An import verification number must be obtained prior to import.
- Diversions on all fuel intended for export from Michigan but diverted to a destination within Michigan. A diversion number must be obtained prior to the diversion. Attach a copy of Form 3750, *Schedule of Diversion (11B)* and/or a shipping document.
- Diversions by unlicensed importers on all fuel acquired outside Michigan, not intended for a Michigan destination, but diverted to Michigan. A diversion number must be obtained prior to the diversion. Attach a copy of Form 3750, *Schedule of Diversion (11A)* and/or a shipping document.

Payments not postmarked within three business days of the event are subject to 100% penalty, plus interest.

TO OBTAIN APPROPRIATE AUTHORIZATION CALL:

Import Verification Number 1-888-213-0676

To obtain a Diversion Number, log on to www.trac3.net. If you do not have access to the Internet, contact Motor Fuel at 517-636-4600.

Instructions

Occasional Importers - must include all products and payments reported on this Three Day Payment Voucher, and also on their quarterly Fuel Importer Return.

Provide all requested information: company name, complete address, federal employer identification number, contact person and telephone number, Date Import Entered Michigan, Document Number (bill of lading, manifest), Import Verification/Diversion Number, Date Authorization Number Assigned (either Import Verification Number or Diversion Number).

Report gallons being imported or diverted on the appropriate line of the Voucher (page 1, lines 1 through 11).

If the product being imported or diverted is not pre-identified, enter the product name and code in the space provided (see product code list below).

Diesel fuel dyed to Canadian standards must be reported as undyed diesel and applicable taxes must be paid.

Line 11, Miscellaneous: Enter name and product code (if applicable) of the miscellaneous product.

- (a) If additional space is needed for a product, use line 11 to identify the fuel type. Multiply the gallons on line 11 by the appropriate tax rate.
- (b) All other unidentified products: enter the name of the product, product code 092, the number of gallons and 0.263 in the tax rate column. Multiply the gallons by 0.263.

Fuel type categories and product codes: The tax rates and most common product and product code are listed below. See our Web site at www.michigan.gov/treasury for additional products and product codes.

Fuel Types and Product Codes	Tax Rate (per gallon)
Gasoline Products E01 - E69, E00 (denatured) (1% - 69%, and 100%) including: 065 - Gasoline 199 - Toluene 100 - Transmix 092 - Undefined Other Product 126 - Napthas	\$.263
Ethanol Products E70 - E99 (70% - 99%): E plus percentage (limit 2 digits)	\$.263
Undyed Biodiesel B05 - B00 (5% - 100%): B plus percentage (limit 2 digits)	\$.263
Dyed Biodiesel D01 - D00 (1% - 100%) D plus percentage (limit 2 digits)	\$.00
Undyed Diesel Products (including diesel dyed to Canadian standards) including: 160 - Undyed Diesel 142 - Undyed Kerosene 281 - Mineral Oils B01 - B04 Biodiesel Blend (1% - 4%) (including mineral spirits)	\$.263
Dyed Diesel Products (diesel dyed to US standards) including: 228 - Dyed Diesel 072 - Dyed Kerosene	\$.00
Aviation Products including: 125 - Aviation Gasoline 130 - Jet Fuel	\$.03