

Motor Fuel Untaxed Products Return

This form is issued under authority of P.A. 403 of 2000, as amended. Filing is Mandatory.

The purpose of this form is to report gallons and remit the applicable tax for production of untaxed motor fuel products. This form may also be used to report gallons and remit tax for motor fuel products purchased without the Michigan excise tax but later used in a taxable manner. This form must be filed by the 20th of the following month after production and/or use.

PART 1: COMPANY INFORMATION

1. Name and Mailing Address	2. Report Period (MM/YYYY)	3. Account Number (FEIN,SSN TR or ME Number)
	4. Contact Person Name	5. Telephone Number
	6. Fax Number	7. E-Mail Address

PART 2: TAX COMPUTATION

	1. Gasoline	2. Ethanol	3. Diesel	4. Biodiesel (see instructions)
8. Total gallons produced for taxable purposes excluding tax-paid gallons of gasoline and diesel fuel (see instructions).				
9. Total gallons acquired tax-free and sold or used for taxable purposes.				
10. Taxable Gallons. Add lines 8 and 9.				
11. TAX RATE	.263	.263	.263	.263
12. CALCULATED TAX DUE - Multiply line 10 by the tax rate.				
13. Add columns 1 and 2 from line 12 and enter in 13a. Add columns 3 and 4 and enter in 13b.	13a.		13b.	
14. TOTAL TAX DUE: Add tax due from all columns - line 12.				
15. Penalty (5% of tax due per month to a maximum of 25%).				
16. Interest (1% above prime rate set January 1 and July 1 of each year.)				
17. TOTAL REMITTANCE. Add lines 13-15.				

PART 3: CERTIFICATION

I certify, under penalty of perjury, that I have examined this return, and to the best of my knowledge and belief, it is true and complete.

I authorize Treasury to discuss my return and attachments with my preparer. Do not discuss my return with my preparer.

Authorized Signature	Preparer Signature
Printed Name	Printed Name
Title	Address
Telephone Number	Telephone Number

Make checks payable to "State of Michigan." Print your account number (FEIN, TR, ME or SSN Number) on the front of your check.

Mail with Remittance to:
Michigan Department of Treasury
PO Box 77401
Detroit MI 48278

Call 517-636-4600 if you have any questions.

Instructions for Completing Form 4334, *Motor Fuel Untaxed Products Return*

Any fuel used to propel a motor vehicle on public highways in Michigan is taxable. Michigan motor fuel tax is due when the fuel is removed and/or used in the following manners:

- ▶ Removed from the bulk transfer/terminal system in Michigan (the bulk transfer/terminal refers to terminals fed by pipeline, and have a Federal Terminal Control Number).
- ▶ Fuel imported into this state.
- ▶ Fuel produced outside the bulk transfer/terminal system. Biodiesel meets the definition of motor fuel under the Motor Fuel Tax Act.
- ▶ Fuel acquired tax-free for non-taxable use and later sold and/or used for taxable purposes.

Please contact this office if you are producing fuel for resale.

PRODUCTION

Production of ethanol and/or biodiesel for personal use on Michigan roadways is taxable at the current tax rate for gasoline and/or diesel fuel. The tax rate for blending ethanol and biodiesel with a petroleum product is .263 cents per gallon. Blending ethanol and/or biodiesel with petroleum products requires a blender's license.

CONSUMER

Report any untaxed motor fuel products, including new or waste vegetable oil used in diesel engines and biodiesel, purchased tax-free but later used in a taxable manner. Example: A municipality buys motor fuel tax-free for their own consumption but later sells 15 gallons to staff to fuel their personal vehicle. Michigan excise tax is due on the 15 gallons of motor fuel.

General Instructions:

Line 1: Enter name and address.

Line 2: Enter month and year for the period that this return covers.

Line 3: Enter FEIN, TR, ME or SSN number.

Lines 4 - 7: Enter a contact person's name, telephone number, fax number and e-mail address.

Line 8: Enter the total gross gallons of ethanol and biodiesel produced. Include all gallons of fuel produced for use in a diesel engine (on-road use only) in the Biodiesel column. **BLENDING ETHANOL WITH GASOLINE OR BIODIESEL WITH DIESEL FUEL REQUIRES A BLENDER'S LICENSE.** Contact the department for more information.

Line 9: Enter the total gross gallons of motor fuel acquired tax-free but sold and/or used for taxable purposes, including new or waste vegetable oil and biodiesel. Do not include gallons reported on line 8.

Line 10: Add lines 8 and 9 for each column and enter total taxable gross gallons for each fuel type.

Line 12: Calculate tax due: Multiply line 10 by applicable tax rate.

Line 13: Add columns 1 and 2 from line 12 and enter in 13a. Add columns 3 and 4 and enter in 13b.

Line 14: Total tax due: add tax due from all columns - line 12.

Line 15: Enter penalty amount due if applicable. Calculate the penalty by multiplying the tax due on line 13 by 5% (0.05). Add the amount of calculated penalty for each month or fraction of a month that the return is late. Penalty charges are computed at 5% per month to a maximum of 25% of tax due.

Line 16: Enter the interest amount due if applicable. The current interest rate is one percentage point above the prime rate; the prime rate is set January 1, and July 1, of each year. Interest is calculated by multiplying the tax due on line 13 by the number of days the return is late and by the daily interest rate. The link to the daily interest rate is http://www.michigan.gov/treasury/0,1607,7-121-1748_--,00html. Call 517-636-4600 if you have any questions.

Line 17: Total Remittance: Add lines 13-15.

DUE DATE

Producers: This form is due on the 20th day of the following month after production.

End Users: This form is due on the 20th day of the following month after taxable use.