

Fuel Importer Return

This report is due

▶ 1. Company Name and Mailing Address

See instructions for further information.

▶ 2. Account Number (FEIN or TR)	▶ 2A. License Number	▶ 3. Report Period (MM/YYYY)
4. Contact Person Name		
5. Telephone Number		6. Fax Number
7. E-Mail Address		

PART 1: TAX COMPUTATION

Schedule	1. Gasoline	2. Ethanol Blends (E70 - E99)	3. Undyed Petroleum Diesel	4. Undyed Biodiesel (B05 or higher)	5. Aviation
8. Taxable gallons from line 27.					
9. Tax-paid purchases.	1				
10. Subtract lines 9 from line 8.					
11. Collection Allowance. Multiply line 10 by 1.5% (.015).					
12. Subtract line 11 from line 10.					
13. Diversions TO Michigan.	11A				
14. Add lines 12-13.					
TAX RATE	.19	.12	.15	.12	.03
15. Tax due. Multiply line 14 by tax rate.	\$	\$	\$	\$	\$
16. Add Columns 1 and 2 from line 15 and enter in 16a. Add columns 3 and 4 and enter in 16b. Carry aviation total from line 15 to 16c.	16a. \$		16b. \$		16c. \$
17. Add tax due from all columns of line 16.	\$				
18. Penalty.	\$				
19. Interest.	\$				
20. Total remittance. Add lines 17-19.	\$				

CERTIFICATIONS

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. **Importers of Gasoline/Ethanol Blends/Aviation Fuel:** I certify to the best of my knowledge and belief that any and all suppliers, wholesalers or retailers of gasoline or aviation fuel to whom gasoline or aviation fuel, as defined by statute, was sold by this importer during the period covered by this report, have been paid or credited as follows:

- (A) To Suppliers/Wholesalers - 1.5% of the tax charged as allowed by statute to licensed suppliers of gasoline or aviation fuel.
- (B) To Retailers - 1/3 of the 1.5% allowed by statute to licensed suppliers of gasoline or aviation fuel.
- (C) No credits or payments have been extended during this report period as no sales of gasoline or aviation fuel have been made to any supplier/wholesaler or retailer.
- I authorize Treasury to discuss my return and attachments with my preparer. Do not discuss with my preparer.

Authorized Signature	Printed Name	Telephone Number	Title	Date
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See instructions for further schedule information.

PART 2: REPORTABLE INFORMATION

	Schedule	Gasoline	Ethanol Blends (E70 - E99)	Undyed Petroleum Diesel	Undyed Biodiesel (B05 or higher)	Dyed Diesel (petroleum/biodiesel)	Aviation
21. Imports from outside the United States.	2C						
22. Imports from bulk storage outside Michigan.	3B						
23. Dyed diesel diverted TO Michigan.	11A						

PART 3: TAXABLE DISBURSEMENTS

24. Michigan taxable gallons.	5/5Z						
25. Aviation fuel sold to authorized resellers.	5C						
26. Dyed diesel fuel disbursed for taxable use.	5F						
27. Taxable gallons. Add lines 24-26.							

PART 4: DIRECT DELIVERIES OF IMPORTS

28. Dyed diesel disbursements.	6F						
29. Deliveries to U.S. Government.	8						
30. Deliveries to state and local governments.	9						
31. Leaded Racing Fuel disbursements.	6Z						
32. Deliveries to exempt institutions.	10G						
33. Deliveries to fuel feedstock users.	10M						
34. Non-taxable use.							
35. Diversions FROM Michigan.	11B						

Preparer's Signature		Printed Name	
Preparer's Address		Telephone Number	Preparer FEIN

Mail refund requests or zero return to:
 Michigan Department of Treasury
 Motor Fuel Unit
 P.O. Box 30474
 Lansing, MI 48909-7974

Mail Remittance to:
 Michigan Department of Treasury
 P.O. Box 77401
 Detroit, MI 48278

Send your payment with a Motor Fuel Tax Payment/Proposed Adjustments Coupon, form number 4020. Make check payable to "State of Michigan-Motor Fuel." Print your account number on your check. Questions? Call (517) 636-4600.

Instructions for Form 3992, Fuel Importer Return

All Michigan licensed Bonded, Occasional and Tank Wagon Operator Importers should file this return. The return is filed quarterly, and is due on the 20th day of the month, following the close of the report period.

Schedules: Applicable schedules must be completed in their entirety on a load-by-load basis. Check the appropriate box on Form 3748, *Schedule of Receipts*, or Form 3749, *Schedule of Disbursements*. A separate schedule must be submitted for each fuel type. The correct product codes must be used on all schedules. Blank schedules may be duplicated as needed.

Before completing page one of the Fuel Importer Return, finish all schedules and page two of the return. Report gross gallons on the return. The top of each column identifies the fuel to be reported in the column.

Product Codes: See attached list of product codes.

PART 1 – TAX COMPUTATION

Note: Tax is due upon removal, importation or other taxable event and must be included in the report for the period in which the transaction takes place. The tax is calculated on gross gallons.

For each column:

Line 8: Enter total gross taxable gallons for gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel and aviation fuel from line 26, page 1 of the return.

Line 9: Enter gross gallons purchased outside of Michigan, with Michigan tax paid to supply source. (Schedule 1)

Line 10: Subtract line 9 from line 8 in each column.

Line 11: Collection Allowance: Multiply line 10 by 1.5% (0.015) for gasoline, ethanol blends, and aviation fuel only.

Line 12: Subtract Line 11 from 10 and enter total.

Line 13: Enter gross gallons for gasoline, ethanol blends, undyed diesel, undyed biodiesel and aviation fuel diverted **TO** Michigan. (Schedule 11A) Dyed diesel must be reported on Line 23, not line 13.

Line 14: Add lines 12 and 13 and enter total taxable gallons.

Line 15: Multiply line 14 by the tax rate for each fuel type.

Line 16: Total Tax Due. Add Columns 1 and 2 from Line 15 and enter in 16a. Add Columns 3 and 4 from Line 15 and enter in 16b. Carry Column 5 total from Line 15 to Line 16c.

Line 17: Tax Due. Add all columns of line 16.

Line 18: Enter penalty amount due if applicable.

Line 19: Enter the interest amount due if applicable.

Line 20: Total Remittance. Add lines 17, 18 and 19 and enter total remittance due for all tax types.

PART 2: REPORTABLE INFORMATION

This section is required. All gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel, and aviation fuel removed, acquired or imported must be reported.

NOTE: Gallons reported on schedules 2C and 3B must also be included in Part 3 or Part 4 of the return.

Line 21: Enter gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel and aviation fuel imported from outside the United States where the Michigan excise tax was not paid to the supplier. (Schedule 2C)

Line 22: Enter total gallons of fuel imported from bulk storage in another state. (Schedule 3B)

Line 23: Enter gallons of dyed diesel diverted to Michigan. (Schedule 11A)

PART 3: DISBURSEMENTS

Line 24: Enter total Michigan taxable gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, and aviation fuel sold or delivered into bulk storage. Report taxable gallons of unleaded racing fuel on Schedule 5Z. Do not include gallons reported on Lines 28-35. (Schedule 5/5Z)

Line 25: Enter total taxable gallons of aviation fuel sold to an Aviation Fuel Registrant for resale, with the Michigan tax collected. (Schedule 5C)

Line 26: Enter total gallons of dyed diesel fuel (petroleum/biodiesel) sold/used for taxable purpose. Enter the amount in both the Dyed Diesel/Biodiesel column and the Undyed Petroleum Diesel or Undyed Biodiesel column. (Schedule 5F)

Line 27: Michigan Taxable gallons. Add lines 24-26 and enter total Michigan taxable gallons for gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel and aviation fuel. **Enter the amounts on Line 27 and Line 8, page 1.**

PART 4: DIRECT DELIVERIES OF IMPORTS

Line 28: Enter total gallons of dyed diesel fuel sold or removed for tax exempt purposes. (Schedule 6F)

Line 29: Enter total gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel and aviation fuel tax-free to the U.S. Government located in Michigan. (Schedule 8)

Line 30: Enter total gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel and dyed diesel fuel sold tax-free to the State of Michigan, and/or its political subdivision, local governments and public schools. (Schedule 9)

Line 31: Enter total gallons of leaded racing fuel disbursed. (Schedule 6Z).

Line 32: Enter total gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel fuel sold tax-free to nonprofit, private, parochial, or denominational school, college or university to transport students in buses to authorized school functions. (Schedule 10G)

Line 33: Enter total gallons of gasoline and/or ethanol blends sold tax-free to Fuel Feedstock Users. (Schedule 10M)

Line 34: Enter total gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel and dyed diesel fuel used for your own nontaxable purpose. (Attach Form 680, *Claim for Refund of Motor Fuel Tax* if return is not filed electronically)

Line 35: Enter gross gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel and aviation fuel diverted **FROM** Michigan. (Schedule 11B)

The Certification of Gasoline, Ethanol Blends or Aviation Fuel Allowances has been incorporated into the return. The appropriate boxes must be checked and by signing the return you are certifying that the remittance allowance was passed on when making tax-collected sales. Computer generated schedules must be approved by Treasury prior to use.