



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

December 2004

## **Change in Filing Requirements for Non-Michigan Motor Coach Companies Effective January 1, 2005**

Motor coach companies registered with the Michigan Department of Transportation and subject to IFTA licensing are required to file a *Michigan Bus Schedule* (Form 2350) with the Michigan Department of Treasury. **Beginning January 1, 2005, the Michigan Department of Treasury will no longer process Michigan tax paid fuel CREDITS from NON-MICHIGAN motor coach companies on Form 2350.** Non-Michigan motor coach companies must take their allowable credit on the *IFTA Fuel Tax Report* (IFTA-100) and *IFTA Fuel Tax Schedule* (IFTA-101) in their base jurisdiction. Below are guidelines for claiming the credit and paying the tax.

Complete the IFTA-101 as follows:

- Report motor coach Michigan miles and gallons by entering a zero in Column I (Taxable Miles), a zero in Column K (Taxable Gallons) and then record in Column L (Tax Paid Gallons) the number of tax paid gallons acquired in Michigan for the tax period.
- When calculating tax paid fuel gallons, do not claim dyed diesel fuels or fuel acquired in bulk storage facilities.
- When reporting fuel from bulk storage tanks, take credit for fuel withdrawn during the reporting period only.
- In Column M (Net Taxable Gallons) record the same number of gallons you claimed in Column L. Place this number in brackets and multiply it by the tax rate, which will give you a credit for all fuel delivered into your motor coaches for the tax period.
- The Michigan Tax (Credit) Due Column (O) will reflect any credit due you. This credit can be used to offset a liability to other jurisdictions, or it will be refunded or credited forward to a subsequent tax period in conformity with the provisions in the IFTA Articles of Agreement.

After completing the IFTA-101, you **must** complete the *Michigan Bus Schedule* (Form 2350) to determine your corrected credit.

- If the amount of the credit claimed on the Michigan portion of IFTA-101 is equal to the amount determined on Form 2350, file Form 2350 and a copy of your IFTA-101 with the Michigan Department of Treasury and no additional tax will be due.
- If the amount of the credit on Form 2350 is less than the amount of credit determined on the Michigan column of IFTA-101, file Form 2350 and a copy of your IFTA-101 with the Michigan Department of Treasury and include payment of the additional tax due.

Form 2350 and instructions are available on Treasury's Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury). If you have questions, please call (517) 636-4580 or write to Michigan Department of Treasury, Customer Contact / Special Taxes, P.O. Box 30474, Lansing, MI 48909-7974.