

Retail Marine Diesel Dealer Return

This report is due

| | | | |
|-------------------------------------|-------------------------------|--------------------------------|---------------------|
| 1. Company Name and Mailing Address | 2. Report Period (MM/DD/YYYY) | 3. Account Number (FEIN or TR) | 3A. License Number |
| | 4. Contact Person Name | | 5. Telephone Number |
| | 6. Fax Number | 7. E-mail Address | |

INSTRUCTIONS: All licensed marine diesel dealers must file this report with remittance on or before the 20th day of the month following the end of the reporting period. Please only report whole gallons. File even if no tax is due. Failure to file is punishable by penalty, interest and revocation of your license. Complete all applicable items. See page 2 for line-by-line instructions.

PART 1: REPORTABLE INFORMATION

| | SCHD | Undyed Diesel | Undyed Biodiesel (B05 or higher) | Dyed Diesel Fuel | Dyed Biodiesel (D05 or higher) |
|--|------|---------------|-------------------------------------|---------------------|-----------------------------------|
| 8. Total gallons of undyed fuel sold for marine purposes | | | | | |
| 9. Total gallons of dyed fuel sold for marine purposes | | | | | |
| 10. Total gallons of dyed fuel sold for untaxed marine use | 6F | | | | |
| 11. Total gallons of dyed fuel sold for taxable purposes | | | | | |

PART 2: CREDITS - UNDYED FUEL ONLY

| | | | | | |
|---|---|-----|-----|-----|-----|
| 12. Tax paid gallons included in Line 8 | | | | | |
| 13. Gallons sold tax-free to the Federal Government | 8 | | | | |
| 14. Gallons sold tax-free to State and Local Government | 9 | | | | |
| 15. Gallons sold tax-free for nontaxable use..... | | | | | |
| 16. Total gallons for undyed fuel (Add Lines 12-15)..... | | | | | |
| 17. Subtract line 16 from line 8 | | | | | |
| 18. TAX RATE | | .15 | .15 | .15 | .15 |

PART 3: TAX CALCULATION

| | | | | | |
|--|--|--|--|--|--|
| 19. Multiply Line 17 by Line 18 (undyed only)..... | | | | | |
| 20. Multiply Line 11 by Line 18 (dyed fuel only) | | | | | |
| 21. Total Tax Due: Add Lines 19 and 20..... | | | | | |
| 22. Penalty | | | | | |
| 23. Interest | | | | | |
| 24. Total Remittance (Add Lines 21 through 23)..... | | | | | |

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 | | | |
| Printed Name | Date | Title | Telephone Number |
| Preparer's Signature | | | Preparer's FEIN |
| Printed Name | | Date | Telephone |
| Address | | | |

Instructions for Form 3769, Retail Marine Diesel Dealer Return

GENERAL INFORMATION

• Who Must Be Licensed as a Retail Marine Diesel Dealer?

Any person who engages in the business of selling or distributing diesel motor fuel into marine vessels or into the bulk storage of an end user of diesel fuel intended for watercraft.

• Dyed Diesel Fuel –

Beginning April 1, 2001, dyed diesel fuel can be purchased tax-free. Dyed diesel fuel is intended for non-highway (nontaxable) use, however, there is no prohibition for using dyed diesel fuel in pleasure boats. If dyed diesel fuel is sold or consumed in a pleasure boat, the entire 15 cents per gallon tax is due on the quarterly tax return.

Tax Exempt Purpose

Marine fuel sold for the following purposes is tax exempt:

- (a) For use in watercraft for commercial fishing
- (b) For use in watercraft by sea scouts
- (c) For use in commercial watercraft in interstate or foreign commerce
- (d) For use in watercraft by the federal, state or local government
- (e) For use in watercraft owned by a railroad or railroad car ferry company
- (f) For use in watercraft when used in trade, including watercraft used in connection with an activity that constitutes a person's chief business or means of livelihood.

When are marine returns due?

Retail Marine returns must be filed quarterly. The returns are due on the 20th day of the month following the end of the quarter. (April 20, July 20, October 20 and January 20) If the 20th falls on a Saturday, Sunday or legal holiday, the return is due on the first business day following. The United States postmark on the envelope is the determining factor for timeliness of the return.

Receipts

All retail marine dealers must complete a schedule of receipts (purchases) each quarter, *Retail Marine Diesel Dealer Schedule of Receipts* (621-DR, form 3767). A separate schedule must be completed for each fuel product.

LINE Instructions

Retail Marine Diesel Fuel Tax Return

Lines 1 – 3: If your return is not pre-identified with your name, address and account number, or if there is a change to the preidentified information, enter the correct information here.
Lines 4 – 7: Enter the name, telephone number, fax number and email address, if available, of a person we may contact between the hours of 8:00 a.m. and 5:00 p.m. with any questions we may have concerning your return.

REPORTABLE GALLONS

Line 8: Enter the total gallons of **undyed diesel** and **undyed biodiesel** (B05 or higher) fuel sold or used for marine purposes.

Line 9: Enter the total gallons of **dyed diesel** and **dyed biodiesel** (D05 or higher) fuel sold or used for marine purposes.

TAX COMPUTATION

Line 10: Enter the total number of gallons of **dyed diesel** and **dyed biodiesel** (D05 or higher) fuel sold for untaxed marine use from

Schedule 6F. Complete Schedule 6F (gallons of dyed diesel fuel sold or removed for tax-exempt purposes) for each fuel product on Form 4429, *Retail Marine Diesel Dealer Schedule of Disbursements*.

Line 11: Enter the total gallons of **dyed diesel** and **dyed biodiesel** (D05 or higher) fuel sold or used for taxable purposes (this also includes gallons sold or used in a pleasure boat).

CREDITS

Credits are for **undyed fuel only**. No credit is allowed for dyed fuel as no tax was paid at the time of purchase.

Line 12: Enter tax-paid gallons included in line 8.

Line 13: Enter the total number of gallons of **undyed diesel** and **undyed biodiesel** (B05 or higher) fuel sold **tax-free** to the federal government. Complete Schedule 8 (gallons sold tax-free to U.S. Government) for each fuel product on Form 4429, *Retail Marine Diesel Dealer Schedule of Disbursements*.

Line 14: Enter the total number of gallons of **undyed diesel** and **undyed biodiesel** (B05 or higher) fuel sold **tax-free** to state and local governments. Complete Schedule 9 (gallons sold tax-free to state and/or local governments in Michigan, including public schools) for each fuel product on Form 4429, *Retail Marine Diesel Dealer Schedule of Disbursements*.

Line 15: Enter the total number of gallons of **undyed diesel** and **undyed biodiesel** (B05 or higher) fuel sold for tax exempt purposes. Note: Tax-free sales of undyed diesel and undyed biodiesel (B05 or higher) fuel are limited to sales of 100 gallons or less except sales to the government. **Tax-free** sales over 100 gallons **must be dyed fuel sales only**.

Line 16: Enter total gallons of **undyed diesel** and **undyed biodiesel** (B05 or higher) fuel sold exempt (add lines 12-15).

Line 17: Subtract line 16 from line 8 for **undyed diesel** and **undyed biodiesel** (B05 or higher) fuel only.

Line 18: Tax rates are 15 cents for undyed diesel and dyed diesel fuel (used for a taxable purpose).

TAX CALCULATION

Line 19: Multiply line 17 by line 18 for **undyed diesel** and **undyed biodiesel** (B05 or higher) fuel only.

Line 20: Multiply line 11 by line 18 for **dyed diesel** and **dyed biodiesel** (D05 or higher) fuel only.

Line 21: Total tax due: add lines 19 and 20 (negative figure equals refund)

Line 22: Enter penalty amount if applicable.

Line 23: Enter interest amount if applicable.

Line 24: Add lines 21 through 23 and enter on line 24. This is the amount that must be paid with your return.

CERTIFICATION

Complete the certification section in its entirety and sign and date your return.

Michigan Fuel Product Codes

Gasoline

| | |
|--------------------------|-----|
| Natural Gasoline..... | 061 |
| Gasoline | 065 |
| Gasoline MTBE | 071 |
| Transmix..... | 100 |
| Blending Components..... | 122 |
| Napthas | 126 |
| Toluene..... | 199 |
| Raffinates | 223 |
| Liquid Natural Gas..... | 225 |

Ethanol and Ethanol Blends

Product Codes for Ethanol and Ethanol blends will now be reported according to the blend percentage. The prefix will be "E" plus the percentage. Example: A blend of 10% Ethanol and 90% Gasoline will be reported as E10. Ethanol (100%) will be reported as E00. All ethanol and ethanol blends will be taxed as gasoline at the 19 cents tax rate.

Undyed Diesel

| | |
|--------------------------------------|-----|
| Kerosene - undyed | 142 |
| Low Sulfur Kerosene - undyed | 145 |
| High Sulfur Kerosene - undyed | 147 |
| No. 1 Fuel Oil - undyed..... | 150 |
| Heating Oil | 152 |
| Diesel Fuel #4 - undyed..... | 154 |
| Diesel Fuel - undyed..... | 160 |
| Low Sulfur diesel # 1 - undyed | 161 |
| Low Sulfur diesel # 2 - undyed | 167 |
| Mineral Oils..... | 281 |
| # 1 High Sulfur Diesel - undyed..... | 282 |
| # 2 High Sulfur Diesel - undyed..... | 283 |

Undyed BioDiesel and BioDiesel Blends

Product Codes for biodiesel and biodiesel blends will now be reported according to the blend percentage. The prefix will be "B" plus the percentage. Example: A blend of 20% biodiesel and 80% Diesel will be reported as B20. Biodiesel (B100) will be reported as B00. All undyed biodiesel and undyed biodiesel blends will be taxed as diesel fuel at the 15 cents tax rate.

Dyed Diesel

| | |
|--|-----|
| Kerosene - dye added | 072 |
| Low Sulfur Kerosene - dye added | 073 |
| High Sulfur Kerosene - dye added | 074 |
| Diesel Fuel #4 - dye added..... | 153 |
| High Sulfur Diesel - dye added..... | 226 |
| Low Sulfur Diesel - dye added..... | 227 |
| Diesel Fuel - dye added..... | 228 |
| No 1 Diesel - dye added | 231 |

Dyed Biodiesel and Dyed Biodiesel Blends

Product Codes for dyed biodiesel and dyed biodiesel blends will now be reported according to the blend percentage. The prefix will be "D" plus the percentage. Example: A blend of 20% dyed biodiesel and 80% dyed diesel will be reported as D20. Dyed biodiesel (100% Bio) will be reported as D00.

Aviation

| | |
|--------------------|-----|
| Aviation Gas | 125 |
| Jet Fuel..... | 130 |

Other

| | |
|------------------------------------|-----|
| Ethane | 052 |
| Propane | 054 |
| Butane | 055 |
| Isobutane..... | 058 |
| Pentanes | 059 |
| Propylene | 075 |
| Xylene..... | 076 |
| Excluded Liquid (Mineral Oil)..... | 077 |
| Additive Miscellaneous..... | 090 |
| Waste Oil | 091 |
| Undefined products | 092 |
| MTBE..... | 093 |
| TAME..... | 121 |
| Residual Fuel Oil | 175 |
| Ethylene..... | 196 |
| Butylene..... | 198 |
| CNG..... | 224 |
| Methanol..... | 243 |
| Benzene | 248 |
| ETBE | 249 |
| Methane..... | 265 |
| Marine Diesel Oil | 279 |
| Soy Oil (unprocessed)..... | 285 |
| Organic Oils (food) | 960 |