

Fuel Supplier Return

This report is due

▶ 1. Company Name and Mailing Address

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

▶ 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		

See instructions for further information.

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 38.					
9. Tax-paid purchases.	1				
10. Exempted credit card sales to U.S. Gov.	13C				
11. Exempt credit card sales to State and Local Gov.	13H				
12. Tax deemed uncollectible.	13F				
13. Subtract lines 9-12 from line 8.					
14. Collection Allowance. Multiply line 13 by 1.5%.					
15. Subtract line 14 from line 13.					
16. Diversions TO Michigan.	11A				
17. Add lines 15-16.					
TAX RATE	.19	.19	.15	.15	.03
18. Multiply line 17 by tax rate.	\$	\$	\$	\$	\$
19. Credit for interstate flights.					
20. Subtract line 19 from line 18.	\$	\$	\$	\$	\$
21. Tax recovered that was deducted as uncollectible.	\$	\$	\$	\$	\$
22. Add lines 20-21.	\$	\$	\$	\$	\$
23. Add Columns 1 and 2 from line 22 and enter in 23a. Add columns 3 and 4 and enter in 23b. Carry aviation total from line 22 to 23c.	23a. \$		23b. \$		23c. \$
24. Add tax due from all columns of line 23.	\$				
25. Penalty.	\$				
26. Interest.	\$				
27. Total remittance. Add lines 24-26.	\$				

See instructions for further information.
PART 2: REPORTABLE INFORMATION

Schedule	Gasoline	Ethanol Blends (E70 - E99)	Undyed Petroleum Diesel	Undyed Biodiesel (B05 or higher)	Dyed Diesel (petroleum/biodiesel)	Aviation
28. Imports from outside the U.S.	2C					
29. Imports from another state.	3					
30. Fuel received on exchange.	2X					
31. Fuel delivered on exchange.	6X					
32. FTZ disbursements.	10B					
33. Dyed diesel diverted TO Michigan.	11A					

PART 3: TAXABLE DISBURSEMENTS

34. Michigan taxable gallons.	5/5Z					
35. Aviation fuel sold to authorized resellers.	5C					
36. Taxable dyed diesel disbursements.	5F					
37. Michigan taxable gallons sold for export.	7B					
38. Add lines 34-37.						

PART 4: OTHER TERMINAL DISBURSEMENTS

39. Dyed diesel removed.	6F					
40. Sales to suppliers for exports.	6P					
41. Exports with destination tax collected.	7A					
42. Deliveries to U.S. Government.	8					
43. Deliveries to state and local governments.	9					
44. Leaded Racing Fuel disbursed	6Z					
45. Deliveries to tax-free storage.	10F					
46. Deliveries to exempt institutions.	10G					
47. Deliveries to fuel feedstock users.	10M					
48. Nontaxable use (form 680).						
49. Diversions FROM Michigan.	11B					

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. **Suppliers 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 supplier 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
Preparer's Signature		Printed Name		
Preparer's Address		Telephone Number	Preparer FEIN	

Suppliers and Permissive Suppliers are mandated to file electronically. This form is for information purposes only.

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

Make checks payable to "State of Michigan - Motor Fuel." Print your account number on your check. Call (517) 636-4600 if you have any questions.

Instructions for Form 3978, *Fuel Supplier Return*

All Michigan licensed Suppliers and Permissive Suppliers must file this return by the 20th day of the month following the end 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 3783, *Schedule of Receipts*, or Form 3784, *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 Supplier 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 if payment is not included you will be billed for the month in which the transaction(s) takes place. The tax is calculated on gross gallons and interest will be computed from the original due date on out-of-period transactions (late loads).

For each column:

Line 8: Enter the total gross taxable gallons for gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel and aviation fuel from Line 38, page 2 of the return.

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

Line 10: Enter total gallons for tax-exempt credit card sales made to the United States Government. (Schedule 13C)

Line 11: Enter total gallons for tax-exempt credit card sales made to State and Local Government. (Schedule 13H)

Line 12: Tax deemed uncollectible. Enter gallons for which the tax has been deemed uncollectible. (Schedule 13F) This deduction is for tax that has not been collected from an eligible purchaser for a period of 90 days after the tax was due. The supplier is required to provide written notice to the Department within 10 days after the earliest date that the tax was due by the eligible purchaser.

Line 13: Subtract Line 9, 10, 11 and 12 from Line 8.

Line 14: Collection Allowance: Multiply Line 13 by 1.5% (.015) for gasoline, ethanol blends and aviation only.

Line 15: Subtract Line 14 from Line 13.

Line 16: Enter gross gallons for gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel and aviation fuel diverted **TO** Michigan (Schedule 11A). Dyed diesel is to be reported on Line 33, not Line 16.

Line 17: Add Lines 15 and 16 and enter total taxable gallons.

Line 18: Multiply Line 17 by the tax rate for each fuel type.

Line 19: Airlines Only: Enter credit for interstate flights 1.5 cents per gallon. (Attach Form 680, *Claim for Refund of Motor Fuel Tax*, if return not filed electronically.)

Line 20: Subtract Line 19 from Line 18 and enter the total.

Line 21: Enter total Motor Fuel tax dollars that were previously deducted as uncollectible but were later recovered. The recovered amount must be remitted by the Supplier on the return filed for the month that the taxes were paid to the Supplier with a statement of the period for which the taxes were paid.

Line 22: Add Lines 20 and 21 and enter the total.

Line 23: Add Columns 1 and 2 from Line 22 and enter in 23a. Add Columns 3 and 4 from Line 22 and enter in 23b. Carry aviation total (Column 5) from line 22 to Line 23c.

Line 24: Tax due: Add all Columns of Line 23.

Line 25: Enter penalty amount due if applicable.

Line 26: Enter interest amount due if applicable.

Line 27: Add Lines 24, 25 and 26 and enter total remittance due for all tax types.

PART 2: REPORTABLE INFORMATION

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

Note: Gallons reported on Schedule 2C, 3 and 2X must also be included in Part 3 or Part 4 of the return.

Line 28: Enter gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel/biodiesel and aviation fuel imported from outside the United States where the Michigan excise tax was not paid to a supplier. (Schedule 2C)

Line 29: Enter total gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel/biodiesel and aviation fuel imported from another state. (Schedule 3)

Line 30: Enter total taxable gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel/biodiesel and aviation fuel **received** on exchange agreements above the terminal rack. (Schedule 2X)

Line 31: Enter total gallons of gasoline, ethanol blends, undyed diesel, undyed biodiesel, dyed diesel/biodiesel and aviation fuel **delivered** above the terminal rack. (Schedule 6X)

Line 32: Enter FTZ (Foreign Trade Zone) disbursements. (Schedule 10B)

Line 33: Enter gallons of dyed diesel diverted **TO** Michigan. (Schedule 11A)

PART 3: TAXABLE DISBURSEMENTS

Line 34: Enter total taxable gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, racing fuel and aviation fuel. Do not include gallons reported on Lines 35 – 49. (Schedule 5/5Z)

Line 35: Enter total gallons of aviation fuel sold to Aviation Registrants for resale. (Schedule 5C)

Line 36: 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 37: Enter total taxable gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel and aviation fuel sold for export with the Michigan excise tax collected. (Schedule 7B)

Line 38: Michigan Taxable gallons. Add Lines 34 through 37 and enter total Michigan taxable gallons for gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel and aviation fuel. **Enter the amounts on Line 38 and Line 8, page 1.**

PART 4: OTHER TERMINAL DISBURSEMENTS

Line 39: Enter total gallons of dyed diesel fuel removed. Do not include gallons reported on Lines 40 - 49. (Schedule 6F)

Line 40: Enter total gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel/biodiesel and aviation fuel removed by Suppliers for immediate export, tax not pre-collected. (Schedule 6P)

Line 41: Enter total gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel/biodiesel and aviation fuel removed for export, including supplier's own exports, where the destination state tax was collected or accrued. (Schedule 7A)

Line 42: Enter total gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel and aviation fuel sold tax-free to the US Government located in Michigan. (Schedule 8)

Line 43: 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 44: Enter total gallons of leaded racing fuel disbursed. (Schedule 6Z)

Line 45: Enter total gallons delivered into tax-free terminal storage. Must be a qualified terminal in Michigan. (Schedule 10F)

Line 46: Enter total gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel and aviation fuel sold tax-free to non-profit, private, parochial, or denominational school, college or university to transport students in buses to authorized school functions. (Schedule 10G)

Line 47: Enter total gallons of gasoline or ethanol blends sold tax-free to Fuel Feedstock users. (Schedule 10M)

Line 48: Enter total gallons of gasoline, ethanol blends, undyed petroleum diesel or undyed biodiesel fuel used for your own nontaxable purposes. (Attach Form 680, *Claim for Refund of Motor Fuel Tax*, if return not filed electronically).

Line 49: Enter gross gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel/biodiesel or 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 this Department prior to use.

Mail Remittance to:

Michigan Department of Treasury
P.O. Box 77401
Detroit, MI 48278

Mail refund request or zero return to:

Michigan Department of Treasury
Motor Fuel Unit
P.O. Box 30474
Lansing, MI 48909-7974