

## Repayment of 2013 Diesel Fuel Advanced Prepaid Credit

This form is issued under the authority of P.A. 1 of 2013. Filing of this form is mandatory.

With the enactment of Public Act 509 of 2012 and Public Act 1 of 2013, the scope of Michigan's prepaid sales tax under MCL 205.56a is expanded, effective April 1, 2013, to include a broader range of "fuel" subject to the prepaid sales tax requirements such as diesel fuel. To aid retailers in paying the newly established prepaid sales tax to their wholesalers and/or suppliers for their **diesel** fuel purchases and receipts made *during the month of April 2013*, Public Act 1 of 2013 provides for an estimated prepaid credit. The credit claimed on the *2013 Diesel Fuel Advanced Prepaid Credit* (Form 5042), was based on the taxpayer's retail sales of diesel fuel for the month of March 2013.

If you elected to claim the advanced prepaid credit on diesel fuel using Form 5042, the credit must be repaid to the Department using this form by the earlier of: (i) the date that the retailer stops selling diesel fuel or; (ii) *October 15, 2013*. If repayment is not received on or before the due dates presented, an assessment will be issued and may include additional penalties and interest.

To make your repayment, complete the information requested on the return below and enclose payment for the amount of credit you are repaying. Return and payments should be mailed to:

**Michigan Department of Treasury**  
**P.O. Box 30427**  
**Lansing, MI 48909**



## Repayment of 2013 Diesel Fuel Advanced Prepaid Credit

1. Account Number		3. Registered Business Name and Address	
2a. Amount of Credit Used in March 2013	2a.		
	\$		
2b. Previous Repayments of the March 2013 Advanced Credit (Including this payment)	2b.		
	\$		
2c. Balance of Credit (Subtract 2b from 2a)	2c.	4.	4.
	\$	Amount of Repayment (Pay with this form)	\$

**Attach check and mail to:** **Michigan Department of Treasury**  
**P.O. Box 30427**  
**Lansing, MI 48909**