

Please Note: The **Motor Fuel tax rates, effective until December 31, 2016**, are as follows:

- Gasoline \$.19 per gallon
- Diesel Fuel \$.15 per gallon
- LPG \$.15 per gallon

All Fuel tax rates effective January 1, 2017 are as follows:

- Gasoline \$.263 per gallon
- Diesel Fuel \$.263 per gallon
- Alternative Fuel \$.263 per gallon

The difference between the two taxes will have to be paid on all gasoline and diesel fuel in storage as of 12/31/2016.

Form 4010 is a calculation form to compute the additional tax owed. One form can be used for multiple locations with the same FEIN. If multiple locations are included on one form, please provide a list of names and addresses of all locations included. Also if that location received a Letter of Inquiry, include the reference number from that letter. Form 4010 and payment is due by February 20, 2017.

If you normally receive a refund of tax paid for motor fuel used for off road purposes, then still fill out Form 4010 and pay the additional tax due. After that contact the Motor Fuel Department for a refund.

If a taxpayer believes that they should be filling out a Form 4010 but did not receive a Letter of Inquiry with a Form 4010, **please contact Discovery at 517-636-4120** or send a letter with the business's FEIN, name, address, email and other contact information to the following address:

Michigan Dept of Treasury
Discovery & Tax Enforcement
PO Box 30140
Lansing, MI 48909-7640

We will mail or email a copy of the Form 4010 with a Reference number to you.