



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

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**NOTICE REGARDING SALES AND USE TAX INFORMATIONAL REPORTS  
RELATED TO TAXABLE RETAIL SALES AND TAXABLE STORAGE, USE, OR  
CONSUMPTION OF AVIATION FUEL**

**Issued: March 23, 2016**

**Updated: July 26, 2016**

On December 23, 2015, 2015 PA 262 (PA 262) and 2015 PA 263 (PA 263) were signed into law. These Acts amended the General Sales Tax Act and Use Tax Act to establish a reporting requirement for certain taxpayers (persons) involved in taxable retail sales and/or uses of aviation fuel.<sup>1</sup> These reporting requirements are set forth in the newly added sections 6c of the General Sales Tax and Use Tax Acts, MCL 205.56c and MCL 205.96c, respectively. PA 262 and PA 263 are effective March 22, 2016.

**INFORMATIONAL REPORT (SALES TAX)**

Beginning April 1, 2016, and each calendar quarter thereafter, a taxpayer making taxable *sales at retail of aviation fuel* must file an Informational Report with the Department no later than the last day of the month in the month that immediately follows the end of the calendar quarter. Accordingly, Informational Reports for sales tax will be due by the following dates each year:

- **July 31** (for the period April 1 to June 30)<sup>2</sup>
- **October 31** (for the period July 1 to September 30)
- **January 31** (for the period October 1 to December 31)
- **April 30** (for the period January 1 to March 31)

The Informational Report must be filed on a form prescribed by the Department showing all of the following information for the immediately preceding calendar quarter:

- Entire amount of the taxpayer's *taxable* sales at retail of aviation fuel.
- Gross proceeds of the taxpayer's business from *taxable* sales at retail of aviation fuel.
- Amount of tax for which the taxpayer is liable from sales at retail of aviation fuel.
- Number of *taxable* gallons of aviation fuel sold by the taxpayer at each airport and the gross proceeds from the sales of those gallons of aviation fuel.
- Any other information the Department considers necessary for proper administration.

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<sup>1</sup> Under PA 262 and 263, the term "aviation fuel" means "fuel" as that term is defined in section 4 of the Aeronautics Code of the State of Michigan, 1945 PA 327, MCL 259.4.

<sup>2</sup> The first Informational Report for sales tax is due July 31, 2016 for the period April 1, 2016 to June 30, 2016.

### **INFORMATIONAL REPORT (USE TAX)**

Beginning April 1, 2016, and each calendar quarter thereafter, every person *storing, using, or consuming aviation fuel* (the storage, use, or consumption of which is subject to use tax) must file an Informational Report with the Department no later than the last day of the month in the month that immediately follows the end of the calendar quarter. Accordingly, Informational Reports for use tax will be due by the following dates per year:

- **July 31** (for the period April 1 to June 30)<sup>3</sup>
- **October 31** (for the period July 1 to September 30)
- **January 31** (for the period October 1 to December 31)
- **April 30** (for the period January 1 to March 31)

The Informational Report must be filed on a form prescribed by the Department showing all of the following information for the immediately preceding calendar quarter:

- Entire amount of *taxable* aviation fuel sold or purchased by the person, as applicable.
- Amount of tax for which the person is liable from the purchase or sale of aviation fuel.
- Number of *taxable* gallons of aviation fuel sold or purchased by the person, as applicable, at each airport and the gross proceeds from the sales or purchase of those gallons of aviation fuel, as applicable.
- Any other information the Department considers necessary for proper administration.

These Informational Reports shall not include any remittance for sales or use tax, and do not constitute a return or otherwise alleviate the taxpayer's obligations under section 6 of the General Sales Tax Act, MCL 205.56, or section 6 of the Use Tax Act, MCL 205.96.

### **PENALTY FOR FAILURE OR REFUSAL TO FILE INFORMATIONAL REPORTS**

A taxpayer (person) required to file an Informational Report that fails or refuses to file the report within the time and in the manner specified under the statute is liable for a penalty of \$10.00 per day for each day for each separate failure or refusal up to, but not exceeding, a maximum penalty of \$500.00 for each separate violation.

To read the new laws in their entirety, please refer to 2015 PA 262 and 2015 PA 263 at [www.legislature.mi.gov](http://www.legislature.mi.gov).

*The Informational Report (Form 5422) can be found at:*

[http://www.michigan.gov/documents/taxes/5422\\_528862\\_7.pdf](http://www.michigan.gov/documents/taxes/5422_528862_7.pdf)

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<sup>3</sup> The first Informational Report for use tax is due July 31, 2016 for the period April 1, 2016 to June 30, 2016.