



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

ANDY DILLON
STATE TREASURER

December 19, 2012

Notice of Oil and Gas Fee Rate for 2013

As provided under the Natural Resources and Environmental Protection Act, Public Act 451 of 1994, the Oil and Gas Fee rate for the calendar year **2013** will be to **0.84% (0.0084)**. MCL 324.61524.

The Michigan Department of Treasury no longer mails paper Oil and Gas Severance Tax Returns. The 2013 Severance Tax Returns and corresponding schedules will be available on our Web site. Please visit www.michigan.gov/taxes, under the Business heading click *Tax Forms* to find the severance tax returns and schedules.

If you have any questions, please contact Cynthia Holt at (517) 636-4600.