



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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Special Notice to Bus Companies

Change in procedures for bus companies reporting miles traveled in Michigan

Starting October 1, 2005 companies reporting miles traveled in Michigan must report all of their miles as taxable on the IFTA schedule filed with their IFTA return. This change will first be reported on your 4th quarter 2005 return.

All gallons consumed by your company's "qualified vehicles" in the State of Michigan must be reported as taxable on the IFTA schedule. All undyed diesel fuel purchased in Michigan, where the tax was paid, can be claimed in the tax paid gallons column. Dyed diesel fuel purchased in Michigan cannot be claimed in the tax paid column, however, dyed diesel fuel consumed in your "qualified vehicles" must be used in computing your fleet average miles per gallon.

Michigan law provides for a refund to all qualified motor coaches for tax paid fuel purchased and consumed in Michigan. To obtain any refund due you from Michigan, you must file a claim for refund with Michigan. This is a separate claim form. This form may be obtained by completing a "Request a Motor Fuel Tax Refund Claim Form". This form is available on our Web site at https://treas-secure.state.mi.us/motor_fuel/request.htm. You may also obtain this form by calling (517) 636-4600.

Refund claim forms are pre-identified. A new one will be mailed to you each time you file for a refund. A copy of your IFTA schedule must be attached to the claim form when it is submitted.

Any questions can be directed in writing to: Michigan Department of Treasury, Customer Contact Division, Special Taxes, Lansing, MI 48922 or you may call us at (517) 636-4600.

Beginning with the 4th quarter 2005 return you should disregard the previous filing instructions that were sent to you in December 2004.