Michigan Department of Treasury
3739 (Rev. 02-25)

Reset Form

Eligible Purchaser Application to Defer Payment to Licensed Supplier

P.A. 403 of 2000, as amended, allows an eligible purchaser to defer payment of the tax on motor fuel to licensed suppliers until one business day before the motor fuel tax becomes due and payable to the state by the supplier. The supplier is required to remit the tax on the 20th day of the month following the end of a reporting period. An eligible purchaser must meet the following requirements to qualify for the election to defer payment:

1. An application to defer payment must be completed by the eligible purchaser **and** the supplier and forwarded to the Michigan Department of Treasury for approval. The eligible purchaser must submit a separate application for each supplier to whom they will be deferring payment of the tax.
2. Eligible purchasers must submit a financial statement with the application to defer payment. An applicant who does not satisfy the Michigan Department of Treasury as to their financial responsibility will be required to secure a surety bond or a cash deposit before a deferred plan will be approved. The maximum bond required cannot exceed three times the estimated monthly tax liability.
3. The eligible purchaser's payment of all taxes due to the supplier(s) shall be paid by electronic funds transfer on or before one (1) business day prior to the due date of the tax return.

An Eligible Purchaser Application to Defer Payment must be reviewed and authorized by the Michigan Department of Treasury. Upon official authorization, the deferred plan will take effect on the first day of the month following the application approval.

At the election of the eligible purchaser, the licensed supplier must enter into a deferred payment plan; however, a supplier may terminate this deferment plan if the eligible purchaser does not make timely payments to the supplier as required by P.A. 403 of 2000, as amended. An eligible purchaser whose deferment plan is terminated by a supplier and who has deferment plans with other suppliers will be immediately placed on a tax-paid basis with all suppliers.

ELIGIBLE PURCHASER			SUPPLIER		
Business Name			Business Name		
FEIN or TR Number			FEIN or TR Number		
Business Address (Street or RR#)			Business Address (Street or RR#)		
City	State	ZIP Code	City	State	ZIP Code
Contact Person Name	Contact Telephone Number		Contact Person Name	Contact Telephone Number	
Contact Email Address	President (Owner) Email Address		Contact Email Address	President (Owner) Email Address	
Printed Name of President (Owner)			Printed Name of President (Owner)		
Legal Signature of President (Owner)	Date		Legal Signature of President (Owner)	Date	

Estimated Monthly Tax Payment to this Supplier $ _____

For approval Mail to:

Michigan Department of Treasury
Special Taxes Division- Motor Fuel Tax Unit
P.O. Box 30474
Lansing MI 48909-7974

Notification will be mailed to both the eligible purchaser and the supplier once approved. Authorization will be effective on the first day of the month after the application is approved.

Call 517-636-4600 for questions.

For Treasury Use Only			
☐ Approved ☐ Denied	Effective Date	Authorized Signature	Date