Michigan Department of Treasury
3823 (Rev. 09-22)

Reset Form

Aviation Fuel Registrant Application

Company Name		Date	
Business Address		FE, TR or ME Number	
Mailing Address	City	State	ZIP Code
Phone Number	Signature		

Incomplete information may delay processing of this application.

Public Act 403 of 2000, as amended, replaces the Motor Fuel Tax Act (Public Act 150 of 1927, as amended) and is effective April 1, 2001.

Section 94 (1) states “A person shall not purchase for resale motor fuel identified on a shipping paper or invoice as aviation fuel unless the person is registered with the department on a form or in a format prescribed by the department.”

If you purchase aviation fuel for resale, you must register with the Michigan Department of Treasury by completing the information above and mailing it to the address provided. Treasury will send you an Aviation Fuel Registrant Certificate.

Note: The certificate does not allow you to purchase aviation fuel exempt of the $.03 per gallon excise tax.

Possession of an Aviation Fuel Registrant certificate allows you to:

- Purchase aviation fuel from a supplier or another Aviation Fuel Registrant
- Resell aviation fuel to an end user or another Aviation Fuel Registrant

Anyone selling aviation fuel to others for resale must verify that the purchaser is an Aviation Fuel Registrant.

Aviation fuel may only be purchased, sold or used for aviation purposes.

Mail one copy of this form to:

Michigan Department of Treasury
Special Taxes Division
Motor Fuel Tax Unit
P.O. Box 30791
Lansing, MI 48909

If you have questions please call 517- 636-4600. Indicate that you have a question regarding the Aviation Fuel Registrant Certificate.

A list of Aviation Fuel Registrants is available on our website at **www.michigan.gov/treasury** or by calling 517-636-4600.