Michigan Department of Treasury
4334 (Rev. 12-23)

Reset Form

Motor Fuel Untaxed Products Return

This form is issued under authority of P.A. 403 of 2000, as amended. Filing is Mandatory.

The purpose of this form is to report gallons and remit the applicable tax for production of untaxed motor fuel products. This form may also be used to report gallons and remit tax for motor fuel products purchased without the Michigan excise tax but later used in a taxable manner. This form must be filed by the 20th of the following month after production and/or use.

PART 1: COMPANY INFORMATION

Name and Mailing Address	Report Period (MM/YYYY)	Account No. (FEIN, SSN, TR or ME No.)
	Contact Person Name	
	Telephone Number	Fax Number
	E-Mail Address	

PART 2: TAX COMPUTATION

	A Gasoline	B Ethanol	C Diesel	D Biodiesel (see instructions)
1. Total gallons produced for taxable purposes excluding tax-paid gallons of gasoline and diesel fuel (see instructions)				
2. Total gallons acquired tax-free and sold or used for taxable purposes				
3. Taxable Gallons. Add lines 1 and 2				
4. Tax rate	0.30	0.30	0.30	0.30
5. Calculated Tax Due. Multiply line 3 by line 4				
6. Total Tax Due. Add line 5, columns A through D				
7. Penalty (5% of tax due per month to a maximum of 25%)				
8. Interest (1% above prime rate set January 1 and July 1 of each year)				
9. **Total Remittance.** Add lines 6, 7 and 8				

PART 3: CERTIFICATION

Taxpayer Certification. *I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.*		**Preparer Certification.** *I declare under penalty of perjury that this return is based on all information of which I have any knowledge.*
☐ By checking this box, I authorize Treasury to discuss my return with my preparer.		Preparer's Name
Authorized Signature for Tax Matters		Preparer's Signature
Authorized Signer's Name (print or type)	Date	Preparer's Business Address
Title	Telephone Number	Preparer's Telephone Number

Call 517-636-4600 with questions. Make checks payable to "State of Michigan." Print your account number (FEIN, TR, ME or SSN) on the front of your check. Mail with remittance to:

Michigan Department of Treasury
Motor Fuel Tax Unit
PO Box 30791
Lansing, MI 48909.

Instructions for Form 4334, Motor Fuel Untaxed Products Return

General Information

Any fuel used to propel a motor vehicle on public highways in Michigan is taxable. Michigan motor fuel tax is due when the fuel is removed and/or used in the following manners:

- Removed from the bulk transfer/terminal system in Michigan (the bulk transfer/terminal refers to terminals fed by pipeline, and have a Federal Terminal Control Number).
- Fuel imported into this state.
- Fuel produced outside the bulk transfer/terminal system. Biodiesel meets the definition of motor fuel under the Motor Fuel Tax Act.
- Fuel acquired tax-free for non-taxable use and later sold and/or used for taxable purposes. Please contact this office if you are producing fuel for resale.

PRODUCTION

Production of ethanol and/or biodiesel for personal use on Michigan roadways is taxable at the current tax rate for gasoline and/or diesel fuel. The tax rate for blending ethanol and biodiesel with a petroleum product is 0.30 cents per gallon.

Blending ethanol and/or biodiesel with petroleum products requires a blender's license.

CONSUMER

Report any untaxed motor fuel products, including new or waste vegetable oil used in diesel engines and biodiesel, purchased tax-free but later used in a taxable manner.

EXAMPLE: A municipality buys motor fuel tax-free for their own consumption but later sells 15 gallons to staff to fuel their personal vehicle. Michigan excise tax is due on the 15 gallons of motor fuel.

Line-by-Line Instructions

Lines not listed are explained on the form.

Report Period: Enter the month and year (in the MM/YYYY format) for the period that this return covers.

Contact Person Name: Enter a contact person's name, as well as a telephone number, fax number and e-mail address in the appropriate fields.

Line 1: Enter the total gross gallons of ethanol and biodiesel produced. Include all gallons of fuel produced for use in a diesel engine (on-road use only) in the Biodiesel column. Contact the department for more information.

NOTE: Blending ethanol with gasoline or biodiesel with diesel fuel requires a blender's license.

Line 2: Enter the total gross gallons of motor fuel acquired tax-free but sold and/or used for taxable purposes, including new or waste vegetable oil and biodiesel. Do not include gallons reported on line 1.

Line 3: Add lines 1 and 2 for each column and enter total taxable gross gallons for each fuel type.

Line 7: Enter penalty amount due if applicable. Calculate the penalty by multiplying the tax due on line 6 by 5% (0.05). Add the amount of calculated penalty for each month or fraction of a month that the return is late. Penalty charges are computed at 5% per month to a maximum of 25% of tax due.

Line 8: Enter the interest amount due if applicable. The current interest rate is one percentage point above the prime rate. The prime rate is set January 1 and July 1 of each year. Interest is calculated by multiplying the tax due on line 6 by the number of days the return is late and by the daily interest rate.

The interest rate is posted at **www.michigan.gov/treasury**. Click on "Reports & Legal Resources" from the top right of the page, and select "Revenue Administrative Bulletins." Select the appropriate year, and search for the bulletin titled "Interest Rate."

Call 517-636-4600 if you have any questions.

Due Date

Producers: This form is due on the 20th day of the following month after production.

End Users: This form is due on the 20th day of the following month after taxable use.