Michigan Department of Treasury
5560 (Rev. 12-23)

Reset Form

Alternative 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 or gallon equivalents of alternative fuel and remit the applicable tax for alternative fuel used in a taxable manner for which the excise tax levied under P.A. 403 of 2000 was not collected by (or paid to) an alternative fuel dealer or was otherwise purchased or acquired excise tax-free. This form must be filed by the 20th of the month following the end of the quarter after the taxable use. If you are an alternative fuel dealer, file Form 5494. If you are an alternative fuel commercial user, file Form 5495. Both of these forms are online at **www.michigan.gov/taxes**. Click on "Business Taxes," and then select "Motor Fuel Tax" from the list of Business Tax Types.

PART 1: TAXPAYER INFORMATION

Name and Mailing Address	Report Period (MM/YYYY)	Account No. (FEIN, SSN, TR or ME No.)
	Contact Person Name (if taxpayer is not an individual)	
	Telephone Number	Fax Number
	E-Mail Address	

PART 2: TAX COMPUTATION

	A LPG	B CNG	C LNG	D Hydrogen	E Hydrogen Compressed Natural Gas	F Other Alternative Fuels
1. Total alternative fuel gallons or gallon equivalents acquired tax-free and used for taxable purposes						
2. Tax rate	0.30	0.30	0.30	0.30	0.30	0.30
3. Calculated Tax Due. Multiply line 1 by line 2						

4. Total Tax Due. Add line 3, columns A through F	
5. Penalty (5% of tax due per month to a maximum of 25%)	
6. Interest (1% above prime rate set January 1 and July 1 of each year)	
7. **Total Remittance.** Add lines 4, 5 and 6	

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

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.
Call 517-636-4600 with questions.

Instructions for Form 5560, Alternative Fuel Untaxed Products Return

General Information

In general, alternative fuel used to propel a motor vehicle on Michigan public roads and highways is taxable.

Taxpayers who are not alternative fuel dealers or alternative fuel commercial users must report and pay (on a quarterly basis) the excise tax levied under Public Act 403 of 2000 for alternative fuel placed in the fuel supply tank of a motor vehicle used on Michigan's roads or highways under any of the following circumstances:

- Unless an exemption applies, the excise tax was not collected by (or paid to) an alternative fuel dealer when the alternative fuel was purchased.
- The alternative fuel was used for a taxable purpose under P.A. 403 of 2000 and the excise tax had not already been paid on that alternative fuel.

Report any untaxed alternative fuel products purchased tax-free but later used in a taxable manner.

Example A: A municipality buys alternative 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 or gallon equivalents of alternative fuel.

Example B: Individuals who have alternative fuel filling stations located at their home (such as a CNG filling unit that is connected to the individual's natural gas line) would need to report the gallon equivalent used in motor vehicles.

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.

Taxpayer Information: Enter a telephone number, fax number and e-mail address in the appropriate fields. If not an individual, enter a contact person's name.

Line 1: Enter the total gross gallons or gallon equivalents of alternative fuel acquired tax-free but sold and/or used for taxable purposes.

Line 5: 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 6: 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 4 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

This form is due on the 20th day of the month following the quarter of the taxable use.

Gallon Equivalents (applicable for these fuels only)

CNG — 5.660 lbs or 126.67 cu ft at 60 degrees Fahrenheit and 1 ATMP.

Hydrogen — Volume or weight equal to 128,450 BTUs. There are 27,000 BTUs per 100 standard cu ft, and 480.11 standard cu ft per GE.

Hydrogen CNG— Volume or weight equal to 128,450 BTUs. There are 79,800 BTUs per standard cu ft, and 162.44 standard cu ft per GE.

LNG — 6.60 lbs.

NOTE: The metric equivalent of the above may also be used for calculating the GE.

Key Acronyms and Terms

ATMP – Atmosphere of Pressure

BTU – British Thermal Unit

CNG – Compressed Natural Gas

GE – Gallon Equivalent

LNG – Liquefied Natural Gas

LPG – Liquefied Petroleum Gas

Definitions for the terms alternative fuel, alternative fuel commercial user, alternative fuel dealer, alternative fuel filling station, British thermal unit, compressed natural gas, liquefied natural gas, and liquefied petroleum gas can be found in MCL 207.1151.