Reset Form

Michigan Department of Treasury
3778 (Rev. 12-25)

Three Day Payment Voucher

Issued under authority of P.A. 403 of 2000, as amended. Filling is mandatory.

Reason for 3-day Payment (see General Information on Page 2)

☐ Import from outside the United States

☐ Diversion requiring 3-day payment

Company Name	Account No. (FEIN or TR)	
DBA	Contact Person Name	
Address (Street, P.O. Box)	Telephone Number	Fax Number
City, State, ZIP Code	Email Address	

IMPORT/DIVERSION INFORMATION

Date Import Entered Michigan	Document Number	Import Verification/Diversion Number	Date Verification Number Assigned

Enter Product Name, Codes, and Gallons. See page 2 for instructions, product classification, and codes.

	Gasoline Products	Product Codes	Gallons	Tax Rates		Calculated Tax Due
1.	Gasoline	065		x .524	1.	
2.	Product Name			x .524	2.	
Ethanol Products E70 - E99						
3.	Product Name	E____		x .524	3.	
Undyed Diesel Products (see instructions on page 2)						
4.	Undyed Diesel	160		x .524	4.	
5.	Product Name			x .524	5.	
Undyed Biodiesel Products B05 - B00						
6.	Product Name	B____		x .524	6.	
Dyed Diesel Products (dyed to U.S. Standards)						
7.	Dyed Diesel	228		x .00	7.	
Dyed Biodiesel						
8.	Product Name	D____		x .00	8.	
Aviation Products						
9.	Aviation Fuel	125		x .03	9.	
10.	Jet Fuel	130		x .03	10.	
Miscellaneous						
11.	Product Name			x ____	11.	
Tax Calculation						
12.	Total Tax Due. Add lines 1 through 11				12.	
13.	Penalty for late filing (100%). Enter amount from line 12				13.	
14.	Interest. (1% above prime rate set January 1 and July 1 of each year)				14.	
15.	TOTAL REMITTANCE. Add lines 12, 13, and 14				15.	

Under penalty of perjury, I declare that I have examined this voucher, and to the best of my knowledge and belief, it is correct and complete.

Authorized Signature		Preparer's Signature	
Printed Name		Printed Name	Preparer FEIN
Title		Address	
Telephone Number	Date	Telephone Number	Date

Call 517-636-4600 with questions. Make checks payable to "State of Michigan-Special Taxes." Print account number on the front of the check. **MAIL WITH REMITTANCE TO:** Michigan Department of Treasury, Motor Fuel Tax Unit, P.O. Box 30791, Lansing MI 48909.

Instructions for Form 3778, *Three Day Payment Voucher*

General Information - Tax is due on imported or diverted motor fuel within 3 business days after either of the following events:

- Imports from outside the United States by persons other than licensed Bonded Importers or Suppliers, when tax is not paid to supply source. An import verification number must be obtained prior to import.
- Diversions on all fuel intended for export from Michigan but diverted to a destination within Michigan. A diversion number must be obtained prior to the diversion. Attach a copy of Form 3750, *Schedule of Diversion (11B)* and/or a shipping document.
- Diversions by unlicensed importers on all fuel acquired outside Michigan, not intended for a Michigan destination, but diverted to Michigan. A diversion number must be obtained prior to the diversion. Attach a copy of Form 3750, *Schedule of Diversion (11A)* and/or a shipping document.

Payments not postmarked within three business days of the event are subject to 100% penalty, plus interest.

TO OBTAIN APPROPRIATE AUTHORIZATION CALL:

Import Verification Number 1-888-213-0676

To obtain a Diversion Number, log on to www.trac3.net. If you do not have access to the Internet, contact Motor Fuel at 517-636-4600.

Instructions

Occasional Importers must include all products and payments reported on this Three Day Payment Voucher, and also on their quarterly Fuel Importer Return.

Provide all requested information: company name, complete address, federal employer identification number, contact person and telephone number, Date Import Entered Michigan, Document Number (bill of lading, manifest), Import Verification/Diversion Number, Date Authorization Number Assigned (either Import Verification Number or Diversion Number).

Report gallons being imported or diverted on the appropriate line of the Voucher (page 1, lines 1 through 11).

If the product being imported or diverted is not pre-identified, enter the product name and code in the space provided (see product code list below).

Diesel fuel dyed to Canadian standards must be reported as undyed diesel and applicable taxes must be paid.

Line 11, Miscellaneous: Enter name and product code (if applicable) of the miscellaneous product.

(a) If additional space is needed for a product, use line 11 to identify the fuel type. Multiply the gallons on line 11 by the appropriate tax rate.

(b) All other unidentified products: enter the name of the product, product code 092, the number of gallons, and 0.524 in the tax rate column. Multiply the gallons by 0.524.

Fuel type categories and product codes: The tax rates and most common product and product code are listed below. See our website at **www.michigan.gov/treasury** for additional products and product codes.

Fuel Types and Product Codes	Tax Rate (per gallon)
Gasoline Products E01 - E69, E00 (denatured) (1% - 69%, and 100%) including: 065 - Gasoline 199 - Toluene 100 - Transmix 092 - Undefined Other Product 126 - Napthas	$.524
Ethanol Products E70 - E99 (70% - 99%): E plus percentage (limit 2 digits)	$.524
Undyed Biodiesel B05 - B00 (5% - 100%): B plus percentage (limit 2 digits)	$.524
Dyed Biodiesel D01 - D00 (1% - 100%) D plus percentage (limit 2 digits)	$.00
Undyed Diesel Products (including diesel dyed to Canadian standards) including: 160 - Undyed Diesel 142 - Undyed Kerosene 281 - Mineral Oils B01 - B04 Biodiesel Blend (1% - 4%) (including mineral spirits)	$.524
Dyed Diesel Products (diesel dyed to US standards) including: 228 - Dyed Diesel 072 - Dyed Kerosene	$.00
Aviation Products including: 125 - Aviation Gasoline 130 - Jet Fuel	$.03