Reset Form

Michigan Department of Treasury
4360 (Rev. 12-25)

IFTA Bus Schedule

(See Instructions on page 2.)

Name	IFTA Account Number		
Address	City	State	ZIP Code
Tax Period			

Note: This form should be completed by carriers whose entire fleet is comprised of motor coaches. If your fleet is a combination of motor coaches and other IFTA qualifying vehicles, please call 517-636-4580 for instructions.

1. Enter the total number of tax paid gallons of diesel fuel purchased at Michigan retail stations or withdrawn from Michigan bulk storage for the quarter ..... 1. _____
2. Enter the number of Michigan taxable gallons from your IFTA schedule ..... 2. _____
3. Enter the lesser of line 1 or line 2 ..... 3. _____
4. Multiply line 3 by 0.524 ..... 4. _____
5. Enter the net Michigan tax due from your IFTA Schedule. If the amount is a negative, enter in brackets ..... 5. _____
6. Add lines 4 and 5 and enter here ..... 6. _____
7. If the amount on line 6 is a negative, enter the amount here. This is your tax due ..... 7. _____
8. Penalty (5% of tax due per month to a maximum of 25%) ..... 8. _____
9. Interest (1% above prime rate set January 1 and July 1 each year) ..... 9. _____
10. Add lines 7, 8 and 9 and enter the amount here ..... **PAY** 10. _____
11. If the amount on line 6 is positive, enter it here. This is your refund. If you have an amount on line 11, complete line 12 .....**REFUND** 11. _____
12. Divide line 11 by 0.524 to calculate your gallons eligible for credit. Enter this amount as requested in MIMATS when applying for your Claim for Refund of Motor Fuel Tax ..... 12. _____

YOU MUST UPLOAD A COPY OF THE IFTA SCHEDULE THAT WAS FILED WITH YOUR BASE JURISDICTION IN MIMATS WHEN APPLYING FOR YOUR CLAIM FOR REFUND OF MOTOR FUEL TAX SHOWING THE CREDIT TAKEN IN THE MICHIGAN COLUMN

CERTIFICATION

I declare, under penalty of perjury, that the information in this return, and attachments is true and complete.

☐ I authorize Treasury to discuss my return and attachments with my preparer. ☐ Do not discuss my return with my preparer.

Taxpayer Signature	Date
Title	Telephone Number

☐ I declare, under penalty of perjury, that this return is based on all information of which I have knowledge.

Preparer Signature	Date
Preparer Address	Preparer Telephone Number

Instructions for Completing Form 4360, IFTA Bus Schedule

Note: If you are claiming a refund, you must be registered in MIMATS and submit in MIMATS a "Claim for Refund of Motor Fuel Tax." A completed IFTA schedule must be attached to your Claim for Refund or your refund request will not be processed.

General Instructions

Complete all identifying information in Section 1 of the IFTA Bus Schedule. Be sure to include your IFTA account number, including your two-letter base state identification. The tax period should correspond with the IFTA return period.

Line by Line Instructions:

Line 1. Report all gallons of tax paid diesel fuel purchased at Michigan retail stations or withdrawn from your Michigan bulk storage during the quarter and placed in your motor coaches. **(Column L if you file a Michigan IFTA return)** Fuel cannot be claimed for credit when it is purchased into storage but only as it is withdrawn and consumed in your vehicles. **Do not include dyed** diesel fuel unless the tax was paid to the retailer or fuel supplier.

If you are claiming credit for dyed diesel fuel you must attach copies of the invoices from the retail station where the fuel was purchased, or copies of the invoices from your fuel supplier if the fuel was purchased into storage.

Line 2. Enter the number of Michigan taxable gallons from your IFTA schedule (**Column K if you file a Michigan** IFTA return).

Line 3. Enter the lesser of lines 1 and 2.

Line 4. Multiply line 3 by 0.524 and enter here.

Line 5. Enter the net Michigan tax due from your IFTA schedule. **(Column O if you file a Michigan IFTA return)** If the amount is a negative enter in brackets.

Line 6. Add lines 4 and 5 and enter here. If the amount is a negative amount, go to line 7. If the amount is positive, skip to line 11.

Line 7. If the amount on line 6 is negative, enter the amount here. You have been over refunded on your IFTA return and this is your tax due. Complete lines 8, 9 and 10 but do not complete lines 11 and 12. If your us schedule calculates to a tax due your schedule is due on the same day as your IFTA return. A tax due schedule is due on January 31, April 30, July 31 and October 31. If the due date falls on a Saturday, Sunday or holiday the schedule is due on the next business day.

Line 8. Multiply the amount due on line 7 by 5% per month that the return is late. The maximum penalty is 25% of the tax due.

Line 9. Multiply the amount on line 7 by the correct interest rate. The interest rate is variable and can be obtained at **www.michigan.gov/treasury.** Interest rates are located under Revenue Administrative Bulletins.

Line 10. Add lines 7, 8 and 9. This is the amount you must pay. Do not complete lines 11 and 12. The bus schedule, a copy of your IFTA schedule for the quarter and your payment should be sent to the tax due address shown below.

Line 11. If the amount on line 6 is positive, enter it here. This is your refund. You must also complete line 12 and submit your Claim for Refund of Motor Fuel Tax in MIMATS.

Line 12. Divide line 11 by 0.524 to calculate your gallons eligible for credit and enter this amount as requested in MIMATS when applying for your Claim for Refund of Motor Fuel Tax. The bus schedule, a copy of your IFTA schedule for the quarter, must be uploaded when applying for your Claim for Refund of Motor Fuel Tax in MIMATS.

Tax Due

Mail your IFTA Bus Schedule, IFTA return schedule and payment to:

Michigan Department of Treasury
Special Taxes Division - IFTA
PO Box 30474
Lansing MI 48909

General information is available at **www.michigan.gov/treasury** or you may write to:

Michigan Department of Treasury
Special Taxes Division
PO Box 30791
Lansing MI 48909

You may also send a fax to 517-636-4593 or call 517-636-4600.

This form should be completed by carriers whose entire fleet is comprised of motor coaches. If your fleet is a combination of motor coaches and other IFTA qualifying vehicles, call 517-636-4580 for instructions.