# Instructions for Completing Form 173, Report of Fuel Sales Tax Prepayment and Environmental Protection Regulatory Fee for Refiners, Terminal Operators and Importers

## Prepayment of Sales Tax on Fuel

Licensed Suppliers, Permissive Suppliers, Tank Wagon Operators, and Bonded or Occasional Importers who import gasoline must prepay the cents per gallon sales tax with this form as required by the Sales Tax Act (MCL.205.56a), P.A. 167 of 1933.

## Environmental Protection Regulatory Fee

The Natural Resources and Environmental Protection Act, 1994 PA 451, MCL 324.101 et seq. (NREPA), imposes an environmental protection regulatory fee (Fee) of 1 cent per gallon (.01) for each gallon of "refined petroleum" sold for resale or consumption in Michigan. The NREPA defines "refined petroleum" as aviation gasoline, middle distillates, jet fuel, kerosene, gasoline, residual oils, and any oxygenates that have been blended with any of these. The Fee is to be collected from persons who refine petroleum in Michigan for resale or consumption in Michigan and from persons who import refined petroleum into Michigan for resale or consumption in Michigan.

If you refine petroleum in Michigan or import refined petroleum into Michigan for resale or consumption in Michigan, you must report and pay the Fee using Form 173. Use the worksheet on the back of the attached return to determine if you have a credit due or if you owe the Fee. Carry the amount to page one, column B, line 3. If you are due a credit and you have a sales tax prepayment amount due, subtract the Fee credit from the amount due and pay the reduced amount. The worksheet must be complete to allow processing of the return.

## Return Instructions

**Line 1: Refiners, pipeline terminal operators and marine terminal operators** should enter the total gallons of fuel sold in Michigan including fuel sold or delivered to company owned stations; or

Importers who purchase or receive fuel from outside this state, on which the prepayment is not charged by the supplier, should enter the total gallons received or purchased if the fuel is intended for shipment into and subsequent sale within Michigan.

**Line 2:** The different prepayment rates for gasoline and for diesel fuels to enter on line 2 of the return will be updated and published and available by the Department on a monthly basis at **www.michigan.gov/taxes**.

**Line 3 through line 6:** are explained on the return.

## Filing and Payment Instructions:

A completed return and payment of the amount due must be received according to the schedule provided below. If you elect to pay by electronic funds transfer (EFT), an EFT payment must be initiated at least one business day prior to the due date and a signed and dated return must be faxed to 517-636-4356 on or before the return due date. If you elect not to pay by EFT, a completed return and check payable to the "State of Michigan" should be mailed together to the address provided on the form.

Penalty and interest is due for late payment. The penalty is 5% of tax due. Penalty increases by an additional 5% per month or fraction thereof, after the second month, to a maximum of 25%. Interest is charged at the average prime rate, plus 1 percent. For more information, call 517-636-6925.

**2024 Due Dates**

| Dates Payment Invoiced | Report Due | Dates Payment Invoiced | Report Due |
|---|---|---|---|
| Jan. 1 - Jan. 15 | Jan. 25 | Jan. 16 - Jan. 31 | Feb. 12 |
| Feb. 1 - Feb. 15 | Feb. 26 | Feb. 16 - Feb. 29 | Mar. 11 |
| Mar. 1 - Mar. 15 | Mar. 25 | Mar. 16 - Mar. 31 | Apr. 10 |
| Apr. 1 - Apr. 15 | Apr. 25 | Apr. 16 - Apr. 30 | May 10 |
| May 1 - May 15 | May 28 | May 16 - May 31 | June 10 |
| June 1 - June 15 | June 25 | June 16 - June 30 | July 10 |
| July 1 - July 15 | July 25 | July 16 - July 31 | Aug. 12 |
| Aug. 1 - Aug. 15 | Aug. 26 | Aug. 16 - Aug. 31 | Sept. 10 |
| Sept. 1 - Sept. 15 | Sept. 25 | Sept. 16 - Sept. 30 | Oct. 10 |
| Oct. 1 - Oct. 15 | Oct. 25 | Oct. 16 - Oct. 31 | Nov. 12 |
| Nov. 1 - Nov. 15 | Nov. 25 | Nov. 16 - Nov. 30 | Dec. 10 |
| Dec. 1 - Dec. 15 | Dec. 26 | Dec. 16 - Dec. 31 | Jan. 10, 2025 |

**If you discontinue your business, a final return is due within 20 days. Please note on the return "Final Return."**

Reset Form

Michigan Department of Treasury
173 (Rev. 01-24)

# Report of Fuel Sales Tax Prepayment and Environmental Protection Regulatory Fee for Refiners, Terminal Operators and Importers

**Mail to:**
Michigan Department of Treasury
Department 771410
P.O. Box 77000
Detroit, MI 48277-1410

Issued under authority of Public Act 167 of 1933. Filing is mandatory

| Business Name | If this is your first return, enter date | Account Number | Date Payment Invoiced<br>To |
|---|---|---|---|
| Address | | Telephone Number | Report Due Date |

Complete page 2 of this form.

| | SALES TAX PREPAYMENT | | | | | | |
|---|---|---|---|---|---|---|---|
| | A. Diesel Fuel | | B. Gasoline | | C. Regulatory Fee | | |
| 1. Total gallons | | | | | | | |
| 2. Current rates (per gallon) | | | | | .01 | | |
| 3. Multiply gallons by rate. Enter amount due or (credit) | | + | | + | | = | 3. |
| 4. Penalty and interest | | | | | | | 4. + |
| 5. Regulatory fee credit carried forward from previous return | | | | | | | 5. ( ) |
| 6. Enter total of lines 3, 4 and 5. Pay amount due, or indicate total is ☐ Credit Forward ☐ Refund | | | | | | | 6. |

| Signature | Title | Date |
|---|---|---|
| | | |


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| | | |

## Environmental Protection Regulatory Fee Worksheet
### Account for all gallons transacted during the period on this worksheet

| | | |
|---|---|---|
| 1. Total gallons imported, sold or consumed | 1. | |
| 2. Total gallons in line 1 upon which you paid this fee | 2. | |
| 3. Subtract line 2 from line 1 | | 3. |
| 4. Gallons in line 1 sold for export or exported by you | 4. | |
| 5. Gallons in line 1 sold to exempt public utilities | 5. | |
| 6. Add lines 4 and 5 | | 6. |
| 7. If line 6 is greater than line 3, subtract line 3 from line 6 ... Gallons for Credit | | 7. |
| 8. If line 6 is less than line 3, subtract line 6 from line 3. Write the number of gallons from line 7 or 8 on page 1, column C, line 1. ... Gallons on Which Fee is Due | | 8. |
| 9. Multiply either line 7 or line 8 by .01. Enter amount due or (credit) on page 1, Column C, line 3 | | 9. |


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