

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

## Environmental Protection Regulatory Fee

Section 21508 of the Natural Resources and Environmental Protection Act (NREPA), 1994 PA 451, MCL 324.21508, 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 RAB 2017-12.

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](http://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 emailed to [Treas-RegulatoryFees-173@michigan.gov](mailto:Treas-RegulatoryFees-173@michigan.gov) 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.

2026 Due Dates			
Dates Payment Invoiced	Report Due	Dates Payment Invoiced	Report Due
Jan. 1 - Jan. 15.....	Jan. 26	Jan. 16 - Jan. 31.....	Feb. 10
Feb. 1 - Feb. 15.....	Feb. 25	Feb. 16 - Feb. 28.....	Mar. 10
Mar. 1 - Mar. 15.....	Mar. 25	Mar. 16 - Mar. 31.....	Apr. 10
Apr. 1 - Apr. 15.....	Apr. 27	Apr. 16 - Apr. 30.....	May 11
May 1 - May 15.....	May 26	May 16 - May 31.....	June 10
June 1 - June 15.....	June 25	June 16 - June 30.....	July 10
July 1 - July 15.....	July 27	July 16 - July 31.....	Aug. 10
Aug. 1 - Aug. 15.....	Aug. 25	Aug. 16 - Aug. 31.....	Sept. 10
Sept. 1 - Sept. 15.....	Sept. 25	Sept. 16 - Sept. 30.....	Oct. 12
Oct. 1 - Oct. 15.....	Oct. 26	Oct. 16 - Oct. 31.....	Nov. 10
Nov. 1 - Nov. 15.....	Nov. 25	Nov. 16 - Nov. 30.....	Dec. 10
Dec. 1 - Dec. 15.....	Dec. 28	Dec. 16 - Dec. 31.....	Jan. 11, 2027

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

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

# 2026 Report of Environmental Protection Regulatory Fee for Refiners, Terminal Operators and Importers

Issued under authority of Public Act 457 of 1994. Filing is mandatory

Business Name	If this is your first return, enter date	Account Number	Date Payment Invoiced (MM/DD) /2026 To /2026
Address		Telephone Number	Report Due Date

Complete page 2 of this form.

- Total gallons..... 1.
- Current rates (per gallon) ..... 2.
- Multiply gallons by rate. Enter amount due or (credit)..... 3.
- Penalty and interest..... 4.
- Regulatory fee credit carried forward from previous return ..... 5.
- Enter total of lines 3, 4 and 5. Pay amount due, or indicate total is  Credit Forward  Refund ..... 6.

Regulatory Fee	
	.01
	<b>+</b>
	( )

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.	<input type="text"/>	
2. Total gallons in line 1 upon which you paid this fee.....	2.	<input type="text"/>	
3. Subtract line 2 from line 1.....			3. <input type="text"/>
4. Gallons in line 1 sold for export or exported by you .....	4.	<input type="text"/>	
5. Gallons in line 1 sold to exempt public utilities .....	5.	<input type="text"/>	
6. Add lines 4 and 5.....			6. <input type="text"/>
7. If line 6 is greater than line 3, subtract line 3 from line 6.....			7. <input type="text"/>
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.....			8. <input type="text"/>
9. Multiply either line 7 or line 8 by .01. Enter amount due or (credit) on page 1, Column C, line 3 .....			9. <input type="text"/>

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