



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

JAY B. RISING
STATE TREASURER

March 2003

Notice of Undyed Diesel Fuel Inventory Report for Licensed Resellers

Effective April 1, 2003 collection of the full rate of diesel fuel tax (15 cents per gallon) will occur at the rack. (PA 403 of 2000, as amended) Undyed K-1 kerosene (including kerosene in blocked pumps), diesel fuel blend stock, bio-oil, and additives are also subject to the full tax rate of 15 cents per gallon. The additional 6 cents per gallon fuel tax must be paid on all diesel fuel that is in storage as of March 31, 2003.

As a result of this amendment Fuel Vendors, Diesel Retail Dealers and Industrial Process Resellers will no longer be required to have a motor fuel license or file quarterly tax reports. Diesel Retail Dealers must include the 15 cents per gallon fuel tax on all diesel fuel sold into highway vehicles regardless of licensing or decal display. Credit to Diesel Retail Dealers for tax paid on diesel fuel sold tax free to customers purchasing 100 gallons or less for non taxable purposes, sold through a blocked pump, sold to the federal, state or local government, or a nonprofit, private, parochial or denominational school, college or university and formerly taken on form 520-RVF can be taken on a Claim for Refund of Motor Fuel Tax (form 680-3). Forms and instructions will be mailed separately.

PA 119, of 1980 was also amended and, as a result, intrastate motor carriers will no longer be required to obtain a Motor Carrier license, fuel decals or file quarterly reports. Credit to both intrastate motor carriers and IFTA carriers for tax paid on diesel fuel used in non-highway equipment and formerly taken on the Supplemental Motor Carrier Tax Report (form 3240) can be taken on a Claim for Refund of Motor Fuel Tax (form 680-2). Forms and instructions will be mailed separately.

The enclosed Undyed Diesel Fuel Inventory Report for Licensed Resellers (form 4010) must be filed by all Suppliers with bulk or retail inventory, Importers, Blenders, Fuel Vendors, and Diesel Retail Dealers.

All undyed diesel fuel products that are in storage, including transport trucks, at the close of business on March 31, 2003 must be included on the report. If you do not maintain undyed diesel fuel products in storage mark the box provided on the form and return it to the address on the front of the return.

Your inventory report form with payment, if applicable, must be postmarked by April 21, 2003.

If you have any questions concerning the Inventory Report form, please call the Customer Contact Division, Special Taxes Section at (517) 636-4600.



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Notice of Undyed Diesel Fuel Inventory Report for Industrial Process Resellers

Effective April 1, 2003 collection of the full rate of diesel fuel tax (15 cents per gallon) will occur at the rack. (PA 403 of 2000, as amended) Undyed K-1 kerosene (including kerosene in blocked pumps), diesel fuel blend stock, bio-oil, and additives are also subject to the full tax rate of 15 cents per gallon. The 15 cents per gallon diesel fuel tax is due on all **previously untaxed** diesel fuel in inventory at the close of business on March 31, 2003.

As a result of this amendment Industrial Process Resellers will no longer be required to have a motor fuel license or file quarterly tax reports. The last quarterly return is due April 21, 2003 for the file period ending 3/2003. In addition, Industrial Process Resellers will no longer be able to purchase or sell tax-free fuel.

Effective April 1, 2003 all undyed diesel fuel will be sold with the 15 cents per gallon fuel tax included. All Industrial Process Resellers must file the enclosed Undyed Diesel Fuel Inventory Report (form 4009).

All previously untaxed undyed diesel fuel products that are in storage, including transport trucks, at the close of business on March 31, 2003 must be included on the report. If you do not maintain undyed diesel fuel products in storage mark the box provided on the form and return it to the address on the front of the return.

Your inventory report form with payment, if applicable, must be postmarked by April 21, 2003.

If you have any questions concerning the Inventory Report form, please call the Customer Contact Division, Special Taxes Section at (517) 636-4600.



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Notice of Undyed Diesel Fuel Inventory Report for Licensed End Users

Effective April 1, 2003 collection of the full rate of diesel fuel tax (15 cents per gallon) will occur at the rack. (PA 403 of 2000, as amended) Undyed K-1 kerosene (including kerosene in blocked pumps), diesel fuel blend stock, bio-oil, and additives are also subject to the full tax rate of 15 cents per gallon. The additional 6 cents per gallon fuel tax must be paid on all diesel fuel that is in storage as of March 31, 2003.

As a result of this amendment Diesel Retail Dealers must include the 15 cents per gallon fuel tax on all diesel fuel sold into highway vehicles regardless of licensing or decal display.

PA 119, of 1980 was also amended and, as a result, intrastate motor carriers will no longer be required to obtain a Motor Carrier license, fuel decals or file quarterly reports. Licensing and reporting requirements for IFTA carriers will not change. Credit to both intrastate motor carriers and IFTA carriers for tax paid on diesel fuel used in non-highway equipment and formerly taken on the Supplemental Motor Carrier Tax Report (form 3240) can be taken on a Claim for Refund of Motor Fuel Tax (form 680-2). Forms and instructions will be mailed separately.

The enclosed Undyed Diesel Fuel Inventory Report for Licensed End Users (form 4011) must be filed by all intrastate and IFTA Motor Carriers with bulk storage.

All undyed diesel fuel products that are in storage, including transport trucks, at the close of business on March 31, 2003 must be included on the report. If you do not maintain undyed diesel fuel products in storage, mark the box provided on the form and return it to the address on the front of the return.

Your inventory report form with payment, if applicable, must be postmarked by April 21, 2003.

If you have any questions concerning the Inventory Report form, please call the Customer Contact Division, Special Taxes Section at (517) 636-4600.