



JAMES J. BLANCHARD, Governor
ROBERT A. BOWMAN, State Treasurer

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
TREASURY BUILDING
LANSING, MICHIGAN 48922

REVENUE ADMINISTRATIVE BULLETIN 1988-13

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RECORD REQUIREMENTS FOR
DIESEL FUEL DEALERS AND MOTOR CARRIERS

RAB-88-13. Certain records are required to be maintained by the dealer of diesel fuel and the licensed motor carrier to substantiate the tax discount allowable per gallon of fuel sold or used in qualifying vehicles.

Statutory Requirements

Retailers of diesel fuel and motor carriers are required to keep appropriate records of sales and purchases of fuel. The records required of every retailer of diesel fuel and motor carrier are found in MCL 207.128 and 207.220 respectively, and include the following:

1. Suitable books, records and accounts of all diesel motor fuel purchased, sold, dispensed, or used within this State.
2. All invoices, delivery tickets, bills of lading.
3. Other pertinent records and papers as may be required by the Commissioner of Revenue for the proper administration of these Acts.

Each user, dealer, and motor carrier shall maintain and keep records for four years.

Invoicing Requirements of Diesel Dealers

Dealers selling diesel fuel into licensed commercial motor vehicles at the discounted tax rate are required to invoice these sales in a specific manner.

A properly prepared invoice includes the following:

1. Seller's name, address and taxpayer account number.
2. Date of sale.
3. Name of purchaser.
4. Serial number of the current year license fuel decal or serial number of the five-day temporary trip permit in the driver's possession.
5. Type of product sold.

6. Number of gallons sold.
7. Price per gallon. (Note: All pump prices will include the full rate of diesel fuel tax per gallon.)
8. Indication of the discount as a separate item.
9. Signatures of the purchaser or purchaser's agent and the seller or seller's agent.
10. The invoice shall be prepared in duplicate, the original furnished to the purchaser and the copy maintained by the seller.