

# Michigan Motor Fuel

Last Modified on 02/19/2025 9:33 am CST

## General Requirements

1. Gasohol must be reported as the amount of ethanol in the blend, a separate Product and Product Code needs to be used for each Blend percentage.

**Example:** E00 is 100% ethanol, E99 is 99% ethanol, etc. This is the same case for methanol. M00 is 100% methanol, M99 is 99% methanol, etc.

2. A separate Product and Product Code for each blend percentage of Biodiesel (dyed and undyed) must be set up.

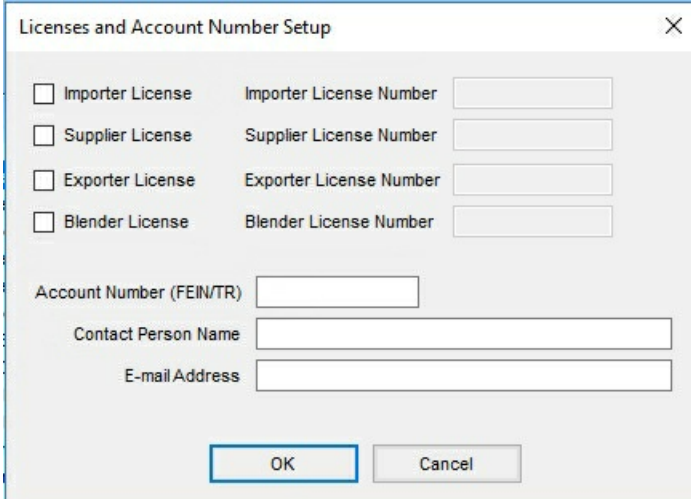
**Example:** D00 is 100% dyed biodiesel, D99 is 99% dyed biodiesel, B00 - B99 for undyed biodiesels, etc.

3. The Sub Product Code must be used when reporting the Product Code. Roll-up codes (ie. 228, 160, 124, etc.) are not allowed.

General information regarding Motor Fuel can be found [here](#).

## Michigan Tax Return Setup

### Licenses Setup



The screenshot shows a dialog box titled "Licenses and Account Number Setup" with a close button (X) in the top right corner. The dialog contains the following fields:

- Importer License    Importer License Number
- Supplier License    Supplier License Number
- Exporter License    Exporter License Number
- Blender License    Blender License Number
- Account Number (FEIN/TR)
- Contact Person Name
- E-mail Address

At the bottom of the dialog are two buttons: "OK" and "Cancel".

- **Importer License Number** - Enter the company's Michigan importer motor fuel license.
- **Supplier License Number** - Enter the company's Michigan supplier motor fuel license.
- **Exporter License Number** - Enter the company's Michigan exporter motor fuel license.
- **Blender License Number** - Enter the company's Michigan blender motor fuel license.
- **Account Number (FEIN/TR)** - Enter the company's FEIN number or TR number.
- **Contact Person Name** - Enter the company's motor fuel contact person.

- **E-mail Address** - Enter the company's motor fuel email contact.

## Tax Rates and Fees Setup

The screenshot shows a dialog box titled "Michigan Motor Fuel Tax Rates". It has a close button (X) in the top right corner. The dialog contains the following fields:

	Tax Rate
Gasoline, \$/gal	<input type="text"/>
Ethanol Blends (E70-E99), \$/gal	<input type="text"/>
Undyed Petroleum Diesel, \$/gal	<input type="text"/>
Undyed Biodiesel (B05 or higher), \$/gal	<input type="text"/>
Aviation, \$/gal	<input type="text"/>
Collection Allowance, %	<input type="text"/>

At the bottom of the dialog are two buttons: "Save" and "Cancel".

- **Gasoline Tax Rate (\$)** – Save the Gasoline Tax Rate.
- **Ethanol Blends (E70-E99) (\$)** - Save the ethanol blends tax rate.
- **Undyed Petroleum Diesel (\$)** - Save the tax rate for undyed petroleum diesel.
- **Undyed Biodiesel (B05 or higher)** – Save the tax rate for undyed biodiesel.
- **Aviation** - Save the tax rate for aviation fuels.
- **Collection Allowance**

## Report Setup – Fuel Supplier Return (popup when running 340-SUP)

The screenshot shows a dialog box titled "User Info for Supplier Return (340-SUP)". It contains the following fields:

	Gallons for Non-taxable use	Uncollectable Tax Recovered, \$
Gasoline	<input type="text"/>	<input type="text"/>
Ethanol Blends	<input type="text"/>	<input type="text"/>
Undyed Petroleum Diesel	<input type="text"/>	<input type="text"/>
Undyed Biodiesel	<input type="text"/>	<input type="text"/>
Dyed Diesel	<input type="text"/>	
Aviation		<input type="text"/>
Credit for Interstate flights	<input type="text"/>	
Penalty, \$	<input type="text"/>	
Interest, \$	<input type="text"/>	

At the bottom right of the dialog are two buttons: "OK" and "Cancel".

- **Non-taxable use** – Enter the gallons for non-taxable use. There should be an area for *Gasoline, Ethanol Blends, Undyed Petroleum Diesel, Undyed Biodiesel, and Dyed Diesel*.

- **Tax recovered that was deducted as uncollectible** – Enter total Motor Fuel tax dollars that were previously deducted as uncollectible but were later recovered. There should be an area for all 5 columns on the first page of the report (*Gasoline, Ethanol Blends, Undyed Petroleum Diesel, Undyed Biodiesel, and Aviation*).
- **Credit for interstate flights** – Amount for user to enter credit for interstate flights. There should be one area for *Aviation*.
- **Penalty** – Enter the dollar amount for any applicable *Penalty*.
- **Interest** - Enter the dollar amount for any applicable *Interest*.

## Report Setup – Blender Monthly Tax Return (popup when running 900-BLN)

The screenshot shows a dialog box titled "User Info for Blender Return (900-BLN)". It features a section for "Gallons for Non-taxable use" with five input fields: Gasoline, Ethanol Blends, Undyed Petroleum Diesel, Undyed Biodiesel, and Aviation. Below this are two more input fields for "Penalty, \$" and "Interest, \$". At the bottom, there are "OK" and "Cancel" buttons.

- **Non-taxable use** – Enter the gallons for non-taxable use. There should be an area for *Gasoline, Ethanol Blends, Undyed Petroleum Diesel, Undyed Biodiesel, and Aviation*.
- **Penalty** – Enter the dollar amount for any applicable *Penalty*.
- **Interest** - Enter the dollar amount for any applicable *Interest*.

## Report Setup – Fuel Importer Monthly (popup when running 440-IMP)

User Info for Importer Return (440-IMP)

Gallons for Non-taxable use

Gasoline

Ethanol Blends

Undyed Petroleum Diesel

Undyed Biodiesel

Dyed Diesel

Penalty, \$

Interest, \$

- **Non-taxable use** - Enter the gallons for non-taxable use. There should be an area for *Gasoline, Ethanol Blends, Undyed Petroleum Diesel, Undyed Biodiesel, and Dyed Diesel*.
- **Penalty** - Enter the dollar amount for any applicable *Penalty*.
- **Interest** - Enter the dollar amount for any applicable *Interest*.

## EDI Setup

Michigan EDI Setup

Taxpayer's Name

Password

637 Permit Number

**Taxpayer's Physical Address**

Address 1

Address 2

City

State  Zip  Country

Taxpayer's Mailing Address if different than physical

Name

Address 1

Address 2

City

State

Zip

Country

**General Contact Person Information**

Name

Phone Number

Fax Number

E-Mail Address

**EDI Contact Person Information**

Name

Phone Number

Fax Number

E-Mail Address

Usage Indicator

Return Type

No Importer Activity  No Blender Activity

No Supplier Activity  No Exporter Activity

- Taxpayer Name (35 character max)
- EDI Password (10 characters)
- 637 Permit Number – from state
- Taxpayer Address 1 (35) – Default to company address
- Taxpayer Address 2 (35)
- Taxpayer City (30) – Default to company city
- Taxpayer State (2) – Default to company state
- Taxpayer Zip (11) – Default to company zip code
- Taxpayer Country (2) – Default to 'US'
- General Contact Person Name (35)
- General Contact Phone Number (14)
- General Contact Fax Number (10)
- General Contact Email Address (80)
- EDI Contact Person Name (35)
- EDI Contact Phone Number (14)
- EDI Contact Fax Number (10)
- EDI Contact Email Address (80)

- Mailing Name (35)
- Mailing Address 1 (35) – Default to company address
- Mailing Address 2 (35)
- Mailing City (30) – Default to company city
- Mailing State (2) – Default to company state
- Mailing Zip (11) – Default to company zip code
- Mailing Country (2) – Default to 'US'
- Test / Production – Select whether the file is a test or production file.
- Return Type – Select whether the file is *Original, Replace, Resubmission, Corrected, or Supplemental* .

**Note:** The number in () indicates the character limit of that field.

## Uniformity Setup

- Name of Carrier – For applying a carrier to Invoices (used on Schedules)
- Carrier Tax ID – Tax ID for carrier on invoices (used on Schedules)
- Default Mode of Transportation
- Default Gallons – Choose *Net* or *Gross* gallons.

## Michigan Reports Window

**Note:** Reports for validation only. All reporting is electronic.

The screenshot shows the 'Michigan Reports' window with the following components:

- 1** A list of report types on the left, including:
  - Importer Schedule of Receipts (401-XR)\*
  - Supplier Schedule of Receipts (301-SR)
  - Blender Schedule of Receipts
  - Importer Schedule of Disbursements (402-XD)
  - Supplier Schedule of Disbursements (302-SD)
  - Blender Schedule of Disbursements
  - Schedule of Exports
  - Schedule of Diversions (303-DV)
  - Fuel Importer Return (440-IMP)
  - Fuel Supplier Return (340-SUP)
  - Blender Monthly Tax Return (900-BLN)
  - Exporter Quarterly Report (540-EXP)
  - EDI File
- 2** Report Criteria on the right:
  - Start Date: 06/01/2024
  - End Date: 06/30/2024
  - Fiscal Month: 4
  - EDI File Path: (empty field)
  - Last Year Database for Exporter Quarterly Report: (None)
- 3** Michigan Motor Fuel Setup at the bottom left:
  - Company Licenses
  - Customer Licenses
  - Tax Rates Setup
  - EDI Setup
- Buttons at the bottom right: Print, Preview, OK, and Cancel.

### 1. Reports

- Importer Schedule of Receipts (401-XR)
- Supplier Schedule of Receipts (301-SR)
- Blender Schedule of Receipts
- Importer Schedule of Disbursements (402-XD)
- Supplier Schedule of Disbursements (302-SD)
- Blender Schedule of Disbursements
- Schedule of Exports
- Schedule of Diversions (303-DV)
- Fuel Importer Return (440-IMP)
- Fuel Supplier Return (340-SUP)
- Blender Monthly Tax Return (900-BLN)
- Exporter Quarterly Report (540-EXP)
- EDI File

## 2. Date

- Start Date
- End Date
- Fiscal Month Start
- Fiscal Month End
- EDI File Path

## 3. Michigan Setup Areas

- Company Licenses
- Customer Licenses
- Tax Rates
- EDI Setup

# Michigan Motor Fuel Schedules of Receipts

## Importer Schedules

### Importer Schedule of Receipts

This form is issued under authority of P.A. 403 of 2000, as amended. Filing is mandatory.

Product code (see instructions on page 2)

Company Name Software Solutions Company	Account Number (FEIN or TR)	License Number	Report Period (MM/YYYY) 06/2024
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**Schedule Types: Check the appropriate box. See page 2 for schedule description. Do not combine schedule types or product codes.**

1     2C    If Importer Schedules 2C or 3B are checked, indicate State/Province/Country of Origin \_\_\_\_\_  
 3B    **A separate schedule must be filed for each state/province/country.**

Report Whole Gallons Only

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Purchased or Acquired From Supply Source		(7) Date Received	(8) Document Number	(9) Gallons		(11) N/A
			Origin	Dest	Name	FEIN			Net	Gross	

Total Gallons for Origin State of \_\_\_\_\_  
 Total Gallons for Product Code \_\_\_\_\_  
 Total Gallons for Schedule \_\_\_\_\_

Page Totals                    0            0  
 Total Receipts Gallons       0            0

- **1** – Gallons of fuel imported/acquired Michigan tax paid to supply source (MI1R)
- **2C** – Gallons imported from outside the United States with Michigan tax not paid at time of purchase. A separate schedule must be filed for each State/Province/Country of Origin. (MI2C)
- **3B** – Total gallons imported from bulk storage outside Michigan. A separate schedule must be filed for each State/Province/Country of Origin. (MI3B)

## Supplier Schedules



### Supplier Schedule of Receipts

This form is issued under authority of P.A. 403 of 2000, as amended. Filing is mandatory.

Product code (see instructions on page 2)

Company Name Software Solutions Company	Account Number (FEIN or TR)	License Number	Report Period (MM/YYYY) 06/2024
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**Schedule Types: Check the appropriate box. See page 2 for schedule description. Do not combine schedule types or product codes.**

- 1     2C    If import schedule (Schedule 2C or 3) indicate State/Province/Country of Origin: \_\_\_\_\_  
 2X     3    **A separate schedule must be filed for each state/province/country.**

Report Whole Gallons Only

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Purchased or Acquired From Supply Source		(7) Date Shipped	(8) Document Number	(9) Gallons		(11) N/A
			Origin	Dest	Name	FEIN			Net	Gross	

Total Gallons for Origin State of  
 Total Gallons for Product Code  
 Total Gallons for Schedule

Page Totals                      0              0  
 Total Receipts Gallons        0              0

- 1 – Gallons of fuel imported/acquired Michigan tax paid to supply source. (MI1R)
- 2C – Gallons imported from outside the United States. A separate schedule must be filed for each State/Province/Country of Origin. (MI2C)
- 2X – Gallons received from other suppliers on exchange agreement above the terminal rack. (MI2X)
- 3 – Gallons imported from another state. A separate schedule must be completed for each State/Province/Country of Origin. (MI3R)

## Requirements

1. All of the Schedules of Receipts should be produced at the same time.
2. Purchase Invoices and Sales Invoices are the source of data for these schedules.
3. The Schedules of Receipts should be grouped based on the *Schedule Code* and the *Product Code* with each *Schedule Code* and *Product Code* on a separate page.
4. Each page should include a subtotal of that page.
5. The detail line items on each page should be sorted by Invoice Date / Bill of Lading number (ticket number).
6. The total of all detail lines from all pages should be printed at the bottom of the final page of each Schedule Type.
7. All reported gallons must be whole numbers.

## Data Mapping

Schedule Type	PurchInvDT.PiDtMFSched
Product Code	MFProds.ProdType for PurchInvDt.DeptID/PurchInvDt.ProdID
Carrier Name	VendProf.name for PurchInvDt.PiDtMFFreightVendID
Carrier FEIN	Vend1099.taxid for PurchInvDt.PiDtMFFreightVendID
Mode	PurchInvDt.PiDtMFMOT
Point of Origin	PurchInvDt.PiDtMFOrgSt
Point of Destination	PurchInvDt.PiDtMFDestSt
Purchased/Acquired From	VendProf.name for PurchInv.VendorID
Purchased From FEIN	Vend1099.taxid for PurchInv.VendorID
Date Received	PurchInvDt.PiDtMFBillofLad
Document Number	PurchInvDt.TickNum
Net Gallons	PurchInvDt.PiDtMFNetGal
Gross Gallons	PurchInvDt.PiDtMFGrossGal
N/A	blank

## Michigan Motor Fuel Schedules of Disbursements

# Importer Schedules

Michigan Department of Treasury  
3749 (Rev. 9-06) 402-XR

## Importer Schedule of Disbursements

This form is issued under authority of P.A. 403 of 2000, as amended. Filing is mandatory.

▶ Product code(see instructions on page2)

▶ Company Name Software Solutions Company	▶ Account Number (FEIN or TR)	▶ License Number	▶ Report Period(MM/YYYY) 06/2024
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**Schedule Types: Check the appropriate box. Do not combine schedule or product types.**

5  
  5C  
  5F  
  6F  
  8  
  9  
  10G  
  10M

**Report Whole Gallons Only**

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Sold To Purchaser		(6) FEIN	(7) Date Shipped	(8) Document Number	(9) Net	(10) Gallons Gross	(11) Billed	
			Origin	Dest	Name	FEIN							
<div style="text-align: right; margin-top: 10px;"> <b>Total Gallons for Product Code</b>  <b>Total Gallons for Schedule</b> </div>													
										<b>Page Totals</b>	0	0	0
										<b>Total Receipts Gallons</b>	0	0	0

Page 1

- 5 – Gallons of taxable fuel removed, sold or imported. Do not include gallons reported on other Disbursement Schedules. (MI5R)
- 5C – Gallons of Aviation Fuel sold to Aviation Fuel Registrants for resale. (MI5C)
- 5F – Gallons of dyed diesel fuel sold/used for taxable purposes, Michigan tax collected/due. (MI5F)
- 6F – Gallons of dyed diesel fuel sold or removed for tax-exempt purposes. (MI6F)
- 8 – Gallons sold tax-free to U.S. Government (MI8)
- 9 – Gallons sold tax-free to state and/or local government. Gasoline and diesel fuels only. (MI9)
- 10G – Gallons sold tax-free to non-profit, parochial or denominational school, college or university, for use in buses to transports students to authorized school functions. (MI10G)
- 10M - Gallons of gasoline sold tax-free to feedstock users. (MI10M)

# Exporter Schedules

### Schedule of Exports

This form is issued under authority of P.A. 403 of 2000, as amended. Filing is mandatory.

Product code(see instructions on page2)

Company Name Software Solutions Company	Account Number (FEIN or TR)	License Number	Report Period(MM/YYYY) 06/2024
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Indicate destination State/Province/Country.(A separate schedule must be filed for each state/province/country.)

- 7A - Gallons exported, destination state tax paid.
- 7B - Gallons exported, Michigan tax paid.

**Report Whole Gallons Only**

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Terminal Code	(6) Sold To(Purchaser)		(8) Date Shipped	(9) Document Number	(10) (11) (12) Gallons		
			Origin	Dest		Name	FEIN			Net	Gross	Billed

Total Gallons for Destination State of  
Total Gallons for Product Code  
Total Gallons for Schedule

<b>Page Totals</b>	0	0	0
<b>Total Receipts Gallons</b>	0	0	0

- 7A – Gallons exported, destination state tax paid (MI7A)
- 7B – Gallons exported, Michigan tax paid (MI7B)

## Supplier Schedules

### Supplier Schedule of Disbursements

This form is issued under authority of P.A. 403 of 2000, as amended. Filing is mandatory.

Product code (see instructions on page 2)

Company Name Software Solutions Company	Account Number (FEIN or TR)	License Number	Report Period (MM/YYYY) 06/2024
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**Schedule Types: Check the appropriate box. See page 2 for schedule descriptions. Do not combine schedule types or product codes.**

5     5C     5F     6F     6P    If export schedule (Schedule 7A or 7B) indicate destination State/Province/Country: \_\_\_\_\_  
 6X     7A     7B     8     9    **A separate schedule must be filed for each state/province/country.**  
 10B     10F     10G     10M     13C  
 13F     13H

Report Whole Gallons Only

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(6) Sold To Purchaser		(8) Date Shipped	(9) Document Number	(11) Gallons			
			Origin	Dest.	Name	FEIN			Net	Gross	Billed	

Total Gallons for Destination State of

Total Gallons for Product Code

Total Gallons for Schedule

Page Totals	0	0	0
Total Receipts Gallons	0	0	0

- **5** – Gallons of taxable fuel removed, sold or imported. Do not include gallons reported on other disbursement schedules (MI5R)
- **5C** – Gallons of aviation fuel sold to Aviation Fuel Registrants for resale (MI5C)
- **5F** – Gallons of dyed diesel/dyed biodiesel fuel sold/used for taxable purposes with Michigan tax collected. (MI5F)
- **6F** – Gallons of dyed diesel/dyed biodiesel fuel sold or removed for tax-exempt purposes. (MI6F)
- **6P** – Gallons sold to licensed suppliers for immediate delivery outside Michigan, with Michigan tax not collected. (MI6P)
- **6X** – Gallons delivered to another supplier or permissive suppliers on exchange agreement above the terminal rack. (MI6X)
- **7A** – Gallons exported by supplier or sold for export – Destination state tax collected or accrued. (Michigan tax was not collected.) Attach separate schedule for each State/Province/Country. (MI7A)
- **7B** – Gallons sold for export with Michigan tax collected. Attach separate schedule for each State/Province/Country. (MI7B)
- **8** – Gallons sold tax-free to U.S. government located in Michigan. (MI8)
- **9** – Gallons sold tax-free to state and/or local government Michigan, including public schools. Gasoline, ethanol blends, undyed diesel, undyed biodiesel, and dyed biodiesel only. (MI9)

- **10B** – Gallons of Foreign Trade Zone aviation fuel disbursed. (MI10B)
- **10F** – Gallons delivered into tax-free terminal storage. Must be a qualified Michigan terminal. (MI10F)
- **10G** – Gallons sold tax-free to non-profit, private, parochial or denominational school, college or university, used in buses for transportation of students for authorized functions. (MI10G)
- **10M** – Gallons of gasoline and ethanol blends sold tax-free to fuel feedstock users. (MI10M)
- **13C** – Gallons for tax-exempt credit card sales made to the United States government. (MI13C)
- **13F** – Gallons in which the tax has been deemed uncollectible. (MI13F)
- **13H** – Gallons for tax exempt credit card sales made to the State and Local government. (MI13H)

## Requirements

1. Transactions should go on the schedule for the license type that is selected on the transaction.
2. The license type should be at the line item level.
3. All of the Schedules of Disbursements should be produced at the same time.
4. Sales Invoices are the source of data for these schedules.
5. The Schedules of Disbursements should be grouped based on the *Schedule Code* and the *Product Code* with each *Schedule Code* and *Product Code* on a separate page.
6. Each page should include a subtotal of that page.
7. The total of all detail lines from all pages should be printed at the bottom of the final page of each *Schedule Type*.
8. All reported gallons must be whole numbers.

## Data Mapping

Schedule Type	InvLi.MFSched
Product Code	MFProds.ProdType for InvLi.DeptID/ InvLi.ProdID
Carrier Name	Invoice.MFCarrierName
Carrier FEIN	Invoice.MFCarrierFEIN
Mode	Invoice.MFMOT
Point of Origin	Invoice.MFOrgCity, Invoice.MFOrgSt or

Point of Destination	Invoice.MFDestCity, Invoice.MFDestSt
Terminal Code	If Invoice.MFOrgCity like Tnn where nn is a number, then use only Invoice.MFOrgCity (this represents a terminal number)
Sold To (Purchaser)	Grower.Growname1 + Grower.Growname2 for InvLi.CustID
Purchaser's FEIN	From Customer License setup in Motor Fuel area
Date Shipped	Invoice.InvDate
Document Number	Invoice.InvNum
Net Gallons	InvLi.MFGrossGal
Gross Gallons	InvLi.MFGrossGal
Billed Gallons	InvLi.InvAmt

## Michigan Schedules of Diversion (303-DV)

### Schedules

**Schedule of Diversion**

**Use this Schedule to Report all Diversions.**

Issued under authority of P.A. 403 of 2000, as amended. Filing is mandatory.

**INSTRUCTIONS:** Some diversions require payment of tax within three days. See page 2 for instructions. You must use a separate schedule for diversion to Michigan(11A) and diversions from Michigan(11B) and also for each fuel product. Check the appropriate box below.

Product code(see Michigan Fuel Product Codes on Treasury's Web site)

Company Name Software Solutions Company	Account Number(FEIN or TR)	License Number	Report Period(MM/YYYY) 06/2024
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- 11A Diversions TO Michigan - Enter the Original Point of Destination in Column 5.
- 11B Diversions FROM Michigan - Enter the Revised Point of Destination in Column 5.

A separate schedule must be filed for each State/Province/Country.

**Report Whole Gallons Only**

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of Origin	(5) Point of Destination		(6) Purchaser		(8) Date Shipped	(9) Document Number	(11) Gallons			(13) Diversion Number
				TCN	City & State	Name	FEIN			Net	Gross	Billed	

Total Gallons for Product Code  
Total Gallons for Schedule

* For Original Destination and Revised Destination, enter either Terminal Control Number or City and State	<b>Page Totals</b>	0	0	0
	<b>Total Receipts Gallons</b>	0	0	0

- 11A – Diversions TO Michigan
- 11B – Diversions FROM Michigan

**Requirements**

1. Transactions should go on the schedule for the license type that is selected on the transaction. The license type should be at the line item level.
2. All of the Schedules of Diversions should be produced at the same time.
3. Sales Invoices are the source of data for Schedules of Diversion.
4. The Schedules of Diversions should be grouped based on the *Schedule Code* and the *Product Code* with each *Schedule Code* and *Product Code* on a separate page.
5. Each page should include a subtotal of that page.
6. The total of all detail lines from all pages should be printed at the bottom of the final page of each Schedule Type.
7. All reported gallons must be whole numbers.
8. A separate schedule must be filed for diversions to Michigan, from Michigan, and for each revised destination State/Province/Country.



## Data Mapping for Schedules of Diversion

Schedule Type	InvLi.MFSched
Product Code	MFProds.ProdType for InvLi.DeptID/ InvLi.ProdID
Carrier Name	Invoice.MFCarrierName
Carrier FEIN	Invoice.MFCarrierFEIN
Mode	Invoice.MFMOT
Point of Origin	N/A
Point of Destination	Invoice.MFDestCity, Invoice.MFDestSt
Terminal Code	If Invoice.MFOrgCity like <i>Tnn</i> where <i>nn</i> is a number, then use only Invoice.MFOrgCity (this represents a terminal number)
Sold To (Purchaser)	Grower.Growname1 + Grower.Growname2 for InvLi.CustID
Purchaser's FEIN	From Customer License setup in Motor Fuel area
Date Shipped	Invoice.InvDate
Document Number	Invoice.InvNum
Net Gallons	InvLi.MFGrossGal
Gross Gallons	InvLi.MFGrossGal
Billed Gallons	InvLi.InvAmt
Diversion Number	Invoice.ControlNumber

# Product Groups

## Gasoline Group

- 061 – Natural Gasoline
- 065 – Gasoline
- 071 – Gasoline MTBE
- 100 – Transmix
- 122 – Blending Components
- 126 – Napthas
- 199 – Toluene
- 223 – Raffinates
- 225 – Liquid Natural Gas
- E00 – E69

## Ethanol and Ethanol Blends

- E70 – E99

## Undyed Diesel

- 142 – Kerosene-undyed
- 145 – Low Sulfur Kerosene-undyed
- 147 – High Sulfur Kerosene-undyed
- 150 – No. 1 Fuel Oil-undyed
- 152 – Heating Oil
- 154 – Diesel Fuel #4-undyed
- 160 – Diesel Fuel-undyed
- 161 – Low Sulfur Diesel #1-undyed
- 167 – Low Sulfur Diesel #2-undyed
- 281 – Mineral Oils
- 282 - #1 High Sulfur Diesel-undyed
- 283 - #2 High Sulfur Diesel-undyed

## Undyed BioDiesel and BioDiesel Blends

- B05 – B00

## Dyed Diesel including BioDiesel

- 072 – Kerosene-dye added
- 073 – Low Sulfur Kerosene-dye added
- 074 – High Sulfur Kerosene-dye added
- 153 – Diesel Fuel #4-dye added
- 226 – High Sulfur Diesel-dye added
- 227 – Low Sulfur Diesel-dye added
- 228 – Diesel Fuel-dye added
- 231 – No. 1 Diesel-dye added

## Dyed BioDiesel and Dyed BioDiesel Blends

- D01 - D00

## Aviation

- 125 – Aviation Gas
- 130 – Jet Fuel

## Other Products

- 052 – Ethane
- 054 – Propane
- 055 – Butane
- 058 – Isobutane
- 059 – Pentanes
- 075 – Propylene
- 076 – Xylene
- 077 – Excluded Liquid (Mineral Oil)
- 090 – Additive Miscellaneous
- 091 – Waste Oil
- 092 – Undefined Products
- 093 – MTBE
- 121 – TAME
- 175 – Residual Fuel Oil
- 196 – Ethylene
- 198 – Butylene
- 224 – CNG
- 243 – Methanol
- 248 – Benzene

- 249 – ETBE
- 265 – Methane
- 279 – Marine Diesel Oil
- 285 – Soy Oil (unprocessed)
- 960 – Organic Oils (food)

## Fuel Supplier Return (340-SUP)

[Michigan-Motor-Tax-Fuel-Supplier-Return-SUP340.pdf](#) 

Michigan Department of Treasury  
3078 (Rev. 12-07)

### Fuel Supplier Return

This report is due

- ▶ 1. Company Name and Mailing Address  
Software Solutions Company  
123 Any Street  
Hometown, IL 62565

Issued under authority of P.A. 403 of 2000, as amended. Filing is Mandatory.  
See instructions for further information.

340-SUP

▶ 2. Account Number (FEIN or TR)	▶ 2A. License Number	▶ 3. Report Period (MM/YYYY) 06/2024
4. Contact Person Name		
5. Telephone Number 217-123-4567		6. Fax Number 217-123-4567
7. E-Mail Address		

## Header Information

- **Company Name** – CNFCOMP.COMPNAME
- **Address** – CNFCOMP.ADDRESS
- **City** – CNFCOMP.CITY
- **State** – CNFCOMP.STATE
- **Zip** – CNFCOMP.ZIP
- **Account Number** – From *License Setup* window
- **License Number** – From *License Setup* window
- **Report Period (MM/YYYY)** – From *OH Report* window
- **Contact Person Name** – From *License Setup* window
- **Telephone Number** – CNFCOMP.PHONE
- **Fax Number** – CNFCOMP.fax
- **E-Mail Address** – From *License Setup* window

## Part 1: Tax Computation

See instructions for further information.

**PART 1: TAX COMPUTATION**

	Schedule	1. Gasoline	2. Ethanol Blends (E70-E99)	3. Undyed Petroleum Diesel	4. Undyed Biodiesel (B05 or higher)	5. Aviation
8. Taxable gallons from line 38.						
9. Tax-paid purchases.	1					
10. Exempt credit card sales to U.S. Gov.	13C					
11. Exempt credit card sales to State and local Gov.	13H					
12. Tax deemed uncollectable	13F					
13. Subtract lines 9-12 from line 8.						
Collection Allowance. Multiply line 13 by 0%						
15. Subtract line 14 from line 13.						
16. Diversions TO Michigan.	11A				0	
17. Add lines 15-16.						
TAX RATE		.00	.00	.00	.00	.00
18. Multiply line 17 by tax rate.		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
19. Credit for interstate flights.						\$ 0.00
20. Subtract line 19 from line 18.		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
21. Tax recovered that was deducted as uncollectable.		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
22. Add lines 20-21.		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
23. Add Columns 1 and 2 from line 22 and enter in 23a. Add columns 3 and 4 and enter in 23b. Carry aviation total from line 22 to 23c.		23a.		23b.		23c.
		\$ 0.00		\$ 0.00		\$ 0.00
24. Add tax due from all columns of line 23.		\$ 0.00				
25. Penalty.		\$ 0.00				
26. Interest.		\$ 0.00				
27. Total remittance. Add lines 24-26.		\$ 0.00				

**Line 8 – Taxable gallons from Line 38**

- **Gasoline** – from *Line 38*
- **Ethanol Blends (E70-E99)** – from *Line 38*
- **Undyed Petroleum Diesel** – from *Line 38*
- **Undyed Biodiesel (B05 or higher)** – from *Line 38*
- **Aviation** – from *Line 38*

**Line 9 – Tax-paid purchases**

- **Gasoline** – Total from *Schedule 1* where product code in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 1* where product code in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total from *Schedule 1* where product code in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 1* where product code is B05 or higher.
- **Aviation** – Total from *Schedule 1* where product code in *Aviation* group.

**Line 10 – Exempted credit card sales to U.S. Gov**

- **Gasoline** – Total from *Schedule 13C* where product code in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 13C* where product code in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total from *Schedule 13C* where product code in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 13C* where product code is B05 or higher.
- **Aviation** – Total from *Schedule 13C* where product code in *Aviation* group.

**Line 11 – Exempt credit card sales to State and Local Gov**

- **Gasoline** – Total from *Schedule 13H* where product code in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 13H* where product code in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total from *Schedule 13H* where product code in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 13H* where product code is B05 or higher.
- **Aviation** – GRAY

Line 12 – Tax deemed uncollectible

- **Gasoline** – Total from *Schedule 13F* where product code in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 13F* where product code in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total from *Schedule 13F* where product code in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 13F* where product code is B05 or higher.
- **Aviation** – Total from *Schedule 13F* where product code in *Aviation* group.

Line 13 – Subtract lines 9-12 from line 8

- **Gasoline** – *Line 8 – Line 9 – Line 10 – Line 11 – Line 12*
- **Ethanol Blends (E70-E99)** – *Line 8 – Line 9 – Line 10 – Line 11 – Line 12*
- **Undyed Petroleum Diesel** – *Line 8 – Line 9 – Line 10 – Line 11 – Line 12*
- **Undyed Biodiesel (B05 or higher)** – *Line 8 – Line 9 – Line 10 – Line 11 – Line 12*
- **Aviation** – *Line 8 – Line 9 – Line 10 – Line 11 – Line 12*

Line 14 – Collection Allowance. Multiply line 13 by amount from Tax Rates Setup window

- **Gasoline** – Multiply *Line 13* by *Collection Allowance* in *Tax Rates Setup* window.
- **Ethanol Blends (E70-E99)** – Multiply *Line 13* by *Collection Allowance* in *Tax Rates Setup* window.
- **Undyed Petroleum Diesel** – GRAY
- **Undyed Biodiesel (B05 or higher)** – GRAY
- **Aviation** – Multiply *Line 13* by *Collection Allowance* in *Tax Rates Setup* window.

Line 15 – Subtract line 14 from line 13

- **Gasoline** – *Line 13 – Line 14*
- **Ethanol Blends (E70-E99)** – *Line 13 – Line 14*
- **Undyed Petroleum Diesel** – *Line 13 – Line 14*
- **Undyed Biodiesel (B05 or higher)** – *Line 13 – Line 14*
- **Aviation** – *Line 13 – Line 14*

Line 16 – Diversions TO Michigan

- **Gasoline** – Total for *Schedule 11A* where product in *Gasoline* group.

- **Ethanol Blends (E70-E99)** – Total for *Schedule 11A* where product in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total for *Schedule 11A* where product in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total for *Schedule 11A* where product is B05 or higher.
- **Aviation** – Total for *Schedule 11A* where product in *Aviation* group.

#### Line 17 – Add lines 15-16

- **Gasoline** – *Line 15 + Line 16*
- **Ethanol Blends (E70-E99)** - *Line 15 + Line 16*
- **Undyed Petroleum Diesel** - *Line 15 + Line 16*
- **Undyed Biodiesel (B05 or higher)** - *Line 15 + Line 16*
- **Aviation** – *Line 15 + Line 16*

#### TAX RATE

- **Gasoline** – Rate from *Tax Rates Setup* window.
- **Ethanol Blends (E70-E99)** - Rate from *Tax Rates Setup* window.
- **Undyed Petroleum Diesel** - Rate from *Tax Rates Setup* window.
- **Undyed Biodiesel (B05 or higher)** - Rate from *Tax Rates Setup* window.
- **Aviation** – Rate from *Tax Rates Setup* window.

#### Line 18 – Multiply line 17 by tax rate

- **Gasoline** – Multiply *Line 17* by *Rate* from *Tax Rates Setup* window.
- **Ethanol Blends (E70-E99)** - Multiply *Line 17* by *Rate* from *Tax Rates Setup* window.
- **Undyed Petroleum Diesel** - Multiply *Line 17* by *Rate* from *Tax Rates Setup* window.
- **Undyed Biodiesel (B05 or higher)** - Multiply *Line 17* by *Rate* from *Tax Rates Setup* window.
- **Aviation** – Multiply *Line 17* by *Rate* from *Tax Rates Setup* window.

#### Line 19 – Credit for interstate flights

- **Gasoline** – GRAY
- **Ethanol Blends (E70-E99)** – GRAY
- **Undyed Petroleum Diesel** – GRAY
- **Undyed Biodiesel (B05 or higher)** – GRAY
- **Aviation** – From *Credit for Interstate Flights in Report* popup window

#### Line 20 – Subtract line 19 from line 18

- **Gasoline** – *Line 18 + Line 19*
- **Ethanol Blends (E70-E99)** - *Line 18 + Line 19*

- **Undyed Petroleum Diesel** - *Line 18 + Line 19*
- **Undyed Biodiesel (B05 or higher)** - *Line 18 + Line 19*
- **Aviation** - *Line 18 + Line 19*

Line 21 – Tax recovered that was deducted as uncollectible

- **Gasoline** – From *Uncollectable Tax* in Report popup window.
- **Ethanol Blends (E70-E99)** – From *Uncollectable Tax* in Report popup window.
- **Undyed Petroleum Diesel** – From *Uncollectable Tax* in Report popup window.
- **Undyed Biodiesel (B05 or higher)** – From *Uncollectable Tax* in Report popup window.
- **Aviation** – From *Uncollectable Tax* in report popup window.

Line 22 – Add lines 20-21

- **Gasoline** – *Line 20 + Line 21*
- **Ethanol Blends (E70-E99)** - *Line 20 + Line 21*
- **Undyed Petroleum Diesel** - *Line 20 + Line 21*
- **Undyed Biodiesel (B05 or higher)** - *Line 20 + Line 21*
- **Aviation** – *Line 20 + Line 21*

Line 23 – Add Columns 1 and 2 from line 22 and enter in 23a. Add columns 3 and 4 and enter in 23b. Carry aviation total from line 22 to 23c.

- **23a** – *Column 1, Line 22 + Column 2, Line 22*
- **23b** – *Column 3, Line 22 + Column 4, Line 22*
- **23c** – *Column 5, Line 22*

Line 24 – Add tax due from all columns of line 23

- *Line 23a + Line 23b + Line 23c*

Line 25 – Penalty

- Multiply *Line 24* by the *Penalty Rate* from the Report popup window if Penalty applies.

Line 26 – Interest

- Multiply *Line 24* by the *Interest Rate* from the Report popup window if Interest applies.

Line 27 – Total remittance. Add lines 24-26

- *Line 24 + Line 25 + Line 26*



## Part 2: Reportable Information

Form 3978, Page 2

See instructions for further schedule information.

### PART 2: REPORTABLE INFORMATION

	Schedule	Gasoline	Ethanol Blends (E70-E99)	Undyed Petroleum Diesel	Undyed Biodiesel (B05 or higher)	Dyed Diesel (petroleum/biodiesel)	Aviation
28. Imports from outside of the U.S. ....	2C						
29. Imports from another state. ....	3						
30. Fuel received on exchange. ....	2X						
31. Fuel delivered on exchange. ....	6X						
32. FTZ disbursements. ....	10B						
33. Dyed diesel diverted TO Michigan .....	11A						

### Line 28 – Imports from outside the U.S.

- **Gasoline** – Total from *Schedule 2C* where Product Code is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 2C* where Product Code is in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total from *Schedule 2C* where Product Code is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 2C* where Product Code is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 2C* where Product Code is in *Dyed Diesel* group or *Product Code* begins with D.
- **Aviation** – Total from *Schedule 2C* where Product Code is in *Aviation* group.

### Line 29 – Imports from another state

- **Gasoline** – Total from *Schedule 3* where Product Code is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 3* where Product Code is in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total from *Schedule 3* where Product Code is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 3* where Product Code is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 3* where Product Code is in *Dyed Diesel* group or product code begins with D.
- **Aviation** – Total from *Schedule 3* where Product Code is in *Aviation* group.

### Line 30 – Fuel received on exchange

- **Gasoline** – Total from *Schedule 2X* where Product Code is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 2X* where Product Code is in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total from *Schedule 2X* where Product Code is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 2X* where Product Code is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 2X* where Product Code is in *Dyed Diesel* group or *Product Code* begins with D.
- **Aviation** – Total from *Schedule 2X* where Product Code is in *Aviation* group.

**Line 31 – Fuel delivered on exchange**

- **Gasoline** – Total from *Schedule 6X* where Product Code is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 6X* where Product Code is in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total from *Schedule 6X* where Product Code is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 6X* where Product Code is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 6X* where Product Code is in *Dyed Diesel* group or *Product Code* begins with D.
- **Aviation** – Total from *Schedule 6X* where Product Code is in *Aviation* group.

**Line 32 – FTZ disbursements**

- **Gasoline** – GRAY
- **Ethanol Blends (E70-E99)** – GRAY
- **Undyed Petroleum Diesel** – GRAY
- **Undyed Biodiesel (B05 or higher)** – GRAY
- **Dyed Diesel (petroleum/biodiesel)** - GRAY
- **Aviation** – Total from *Schedule 10B* where Product Code is in *Aviation* group.

**Line 33 – Dyed diesel diverted TO Michigan**

- **Gasoline** – GRAY
- **Ethanol Blends (E70-E99)** – GRAY
- **Undyed Petroleum Diesel** – GRAY
- **Undyed Biodiesel (B05 or higher)** – GRAY
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 11A* where Product Code is in *Dyed Diesel* group or *Product Code* begins with D.
- **Aviation** – GRAY

**Part 3: Taxable Disbursements**

**PART 3: TAXABLE DISBURSEMENTS**

34. Michigan taxable gallons. ....	5						
35. Aviation fuel sold to authorized resellers. ....	5C						
36. Taxable dyed diesel disbursements. ....	5F						
37. Michigan taxable gallons sold for export. ....	7B						
38. Add lines 34-37. ....							

**Line 34 – Michigan taxable gallons**

- **Gasoline** – Total from *Schedule 5* where Product Code is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 5* where Product Code is in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total from *Schedule 5* where Product Code is in *Undyed Diesel* group.

- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 5* where Product Code is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - GRAY
- **Aviation** –Total from *Schedule 5* where Product Code is in *Aviation* group.

Line 35 – Aviation fuel sold to authorized reseller

- **Gasoline** – GRAY
- **Ethanol Blends (E70-E99)** – GRAY
- **Undyed Petroleum Diesel** – GRAY
- **Undyed Biodiesel (B05 or higher)** – GRAY
- **Dyed Diesel (petroleum/biodiesel)** - GRAY
- **Aviation** –Total from *Schedule 5C* where Product Code is in *Aviation* group.

Line 36 – Taxable dyed diesel disbursements

- **Gasoline** – GRAY
- **Ethanol Blends (E70-E99)** – GRAY
- **Undyed Petroleum Diesel** – Total from *Schedule 5F* where Product Code is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 5F* where Product Code is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 5F* where Product Code is in *Dyed Diesel* group or product code begins with D.
- **Aviation** –GRAY

Line 37 – Michigan taxable gallons sold for export

- **Gasoline** – Total from *Schedule 6X* where Product Code is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 6X* where Product Code is in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total from *Schedule 6X* where Product Code is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 6X* where Product Code is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - GRAY
- **Aviation** –Total from *Schedule 6X* where Product Code is in *Aviation* group.

Line 38 – Add lines 34-37

- **Gasoline** – *Line 34 + Line 35 + Line 36 + Line 37*
- **Ethanol Blends (E70-E99)** – *Line 34 + Line 35 + Line 36 + Line 37*
- **Undyed Petroleum Diesel** – *Line 34 + Line 35 + Line 36 + Line 37*
- **Undyed Biodiesel (B05 or higher)** – *Line 34 + Line 35 + Line 36 + Line 37*
- **Dyed Diesel (petroleum/biodiesel)** - GRAY
- **Aviation** – *Line 34 + Line 35 + Line 36 + Line 37*

## Part 4: Other Terminal Disbursements

### PART 4: OTHER TERMINAL DISBURSEMENTS

39. Dyed diesel removed. ....	6F						
40. Sales to suppliers for exports. ....	6P						
41. Exports with destination tax collected. ....	7A						
42. Deliveries to U.S. Government. ....	8						
43. Deliveries to state and local governments. ....	9						
44. This line is intentionally left blank. ....							
45. Deliveries to tax-free storage. ....	10F						
46. Deliveries to exempt institutions. ....	10G						
47. Deliveries to fuel feedstock users. ....	10M						
48. Nontaxable use (form 680). ....							
49. Diversions FROM Michigan. ....	11B						

### Line 39 – Dyed diesel removed

- **Gasoline** – GRAY
- **Ethanol Blends (E70-E99)** – GRAY
- **Undyed Petroleum Diesel** – GRAY
- **Undyed Biodiesel (B05 or higher)** – GRAY
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 6F* where Product Code is in *Dyed Diesel* group or product code begins with D.
- **Aviation** – GRAY

### Line 40 – Sales to suppliers for exports

- **Gasoline** – Total from *Schedule 6P* where Product Code is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 6P* where Product Code is in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total from *Schedule 6P* where Product Code is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 6P* where Product Code is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 6P* where Product Code is in *Dyed Diesel* group or product code begins with D.
- **Aviation** – Total from *Schedule 6P* where Product Code is in *Aviation* group.

### Line 41 – Exports with destination tax collected

- **Gasoline** – Total from *Schedule 7A* where Product Code is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 7A* where Product Code is in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total from *Schedule 7A* where Product Code is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 7A* where Product Code is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 7A* where Product Code is in *Dyed Diesel* group or Product Code begins with D.
- **Aviation** – Total from *Schedule 7A* where Product Code is in *Aviation* group.

#### Line 42 – Deliveries to U.S. Government

- **Gasoline** – Total from *Schedule 8* where Product Code is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 8* where Product Code is in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total from *Schedule 8* where Product Code is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 8* where Product Code is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 8* where Product Code is in *Dyed Diesel* group or Product Code begins with D.
- **Aviation** – Total from *Schedule 8* where Product Code is in *Aviation* group.

#### Line 43 – Deliveries to state and local governments

- **Gasoline** – Total from *Schedule 9* where Product Code is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 9* where Product Code is in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total from *Schedule 9* where Product Code is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 9* where Product Code is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 9* where Product Code is in *Dyed Diesel* group or Product Code begins with D.
- **Aviation** – Total from *Schedule 9* where Product Code is in *Aviation* group.

#### Line 44 – This line is intentionally left blank

- **\*\* ALL COLUMNS GRAY \*\***

#### Line 45 – Deliveries to tax-free storage

- **Gasoline** – Total from *Schedule 10F* where Product Code is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 10F* where Product Code is in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total from *Schedule 10F* where Product Code is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 10F* where Product Code is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 10F* where Product Code is in *Dyed Diesel* group or Product Code begins with D.
- **Aviation** – Total from *Schedule 10F* where Product Code is in *Aviation* group.

#### Line 46 – Deliveries to exempt institutions

- **Gasoline** – Total from *Schedule 10G* where Product Code is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 10G* where Product Code is in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total from *Schedule 10G* where Product Code is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total from *Schedule 10G* where Product Code is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 10G* where Product Code is in *Dyed Diesel* group or

Product Code begins with D.

- **Aviation** –GRAY

#### Line 47 – Deliveries to fuel feedstock users

- **Gasoline** – Total from *Schedule 10M* where Product Code is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 10M* where Product Code is in *Ethanol* group.
- **Undyed Petroleum Diesel** – GRAY
- **Undyed Biodiesel (B05 or higher)** – GRAY
- **Dyed Diesel (petroleum/biodiesel)** - GRAY
- **Aviation** –GRAY

#### Line 48 – Nontaxable use (form 680)

- **Gasoline** – From *Reports* window
- **Ethanol Blends (E70-E99)** – From *Reports* window
- **Undyed Petroleum Diesel** – From *Reports* window
- **Undyed Biodiesel (B05 or higher)** – From *Reports* window
- **Dyed Diesel (petroleum/biodiesel)** – From *Reports* window
- **Aviation** –GRAY

#### Line 49 – Diversions FROM Michigan

- **Gasoline** – Total for *Schedule 11B* where Product Code in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total for *Schedule 11B* where Product Code in *Ethanol* group.
- **Undyed Petroleum Diesel** – Total for *Schedule 11B* where Product Code in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** – Total for *Schedule 11B* where Product Code is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** – Total for *Schedule 11B* where Product Code in *Dyed Diesel* group.
- **Aviation** – Total for *Schedule 11B* where Product Code in *Aviation* group.

## Exporter Quarterly Report (540-EXP)

**Exporter Quarterly Report (540-EXP)**

This form is issued under authority of P.A. 403 of 2000, as amended. Filing is Mandatory.  
This report is due

▶ 1. Company Name and Mailing Address

Software Solutions Company  
123 Any Street  
Hometown, IL 62565

▶ 2. Account Number (FEIN or TR)	▶ 2A. License Number	▶ 3. Report Period (MM/YYYY) 06/2024
4. Contact Person Name		
5. Telephone Number 217-123-4567	6. Fax Number 217-123-4567	
7. E-Mail Address		

Enter the total gross gallons reported on Schedules 7A and 7B for each product type.

	Schedule	1. Gasoline	2. Dyed Diesel	3. Undyed Diesel	4. Aviation Gasoline	5. Jet Fuel	6. Other Products
8. Total gallons exported, destination state tax paid	7A						
9. Total gallons exported, Michigan tax paid	7B						

**CERTIFICATIONS**

I declare under penalty of perjury, that the information in this reports and attachments is true and complete to the best of my knowledge

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

Authorized Signature		Preparer Signature		Date
Printed Name		Date	Preparer FEIN	
Title	Telephone Number	Address		Telephone Number

**Mail report to:**  
Michigan Department of Treasury  
P.O. Box 30474  
Lansing, MI 48909-8209  
Questions: Call (517) 636-4600

## Header Information

- **Company Name** – CNFCOMP.COMPNAME
- **Address** – CNFCOMP.ADDRESS
- **City** – CNFCOMP.CITY
- **State** – CNFCOMP.STATE
- **Zip** – CNFCOMP.ZIP
- **Account Number** – From *License Setup* window
- **License Number** – From *License Setup* window
- **Report Period (MM/YYYY)** – From *OH Report* window
- **Contact Person Name** – From *License Setup* window
- **Telephone Number** – CNFCOMP.PHONE
- **Fax Number** – CNFCOMP.fax
- **E-Mail Address** – From *License Setup* window

## Reporting

Line 8 – Total gallons exported, destination state tax paid



- **Gasoline** – Total from *Schedule 7A* for Products Code in *Gasoline* group.
- **Dyed Diesel** – Total from *Schedule 7A* for Products Code in *Dyed Diesel* group.
- **Undyed Diesel** – Total from *Schedule 7A* for Products Code in *Undyed Diesel* group.
- **Aviation Gasoline** – Total from *Schedule 7A* for Product Code 125.
- **Jet Fuel** – Total from *Schedule 7A* for Product Code 130.
- **Other Products** – Total from *Schedule 7A* for Products Code in *Other Products* group.

Line 9 – Total gallons exported, Michigan tax paid

- **Gasoline** – Total from *Schedule 7B* for Products Code in *Gasoline* group.
- **Dyed Diesel** – Total from *Schedule 7B* for Products Code in *Dyed Diesel* group.
- **Undyed Diesel** – Total from *Schedule 7B* for Products Code in *Undyed Diesel* group.
- **Aviation Gasoline** – Total from *Schedule 7B* for Product Code 125.
- **Jet Fuel** – Total from *Schedule 7B* for Product Code 130.
- **Other Products** – Total from *Schedule 7B* for Products Code in *Other Products* group.

## Fuel Importer Report (440-IMP)

[Michigan-Motor-Tax-Fuel-Fuel-Importer-440IMP.pdf](#) 

Michigan Department of Treasury  
3992 (Rev. 12-07)

### Fuel Importer Return

This report is due

▶ 1. Company Name and Mailing Address

Software Solutions Company  
123 Any Street  
Hometown, IL 62565

Issued under authority of P.A. 403 of 2000, as amended. Filing is Mandatory.  
See instructions for further information.

**440-IMP**

▶ 2. Account Number (FEIN or TR)	▶ 2A. License Number	▶ 3. Report Period (MM/YYYY) 06/2024
4. Contact Person Name		
5. Telephone Number 217-123-4567		6. Fax Number 217-123-4567
7. E-Mail Address		

## Header Information

- **Company Name** – CNFCOMP.COMPNAME
- **Address** – CNFCOMP.ADDRESS
- **City** – CNFCOMP.CITY
- **State** – CNFCOMP.STATE
- **Zip** – CNFCOMP.ZIP
- **Account Number** – From *License Setup* window
- **License Number** – From *License Setup* window
- **Report Period (MM/YYYY)** – From *OH Report* window
- **Contact Person Name** – From *License Setup* window
- **Telephone Number** – CNFCOMP.PHONE



- Fax Number – CNFCOMP.fax
- E-Mail Address – From *License Setup* window

## Part 1: Tax Computation

PART 1: TAX COMPUTATION	Schedule	1. Gasoline	2. Ethanol Blends (E70-E99)	3. Undyed Petroleum Diesel	4. Undyed Biodiesel (B05 or higher)	5. Aviation
8. Taxable gallons from line 27. ....						
9. Tax-paid purchases. ....	1					
10. Subtract lines 9 from line 8. ....						
Collection Allowance. Multiply line 10 by 0% (. ....						
12. Subtract line 11 from line 10. ....						
13. Diversions TO Michigan. ....	11A					
14. Add lines 12-13. ....						
TAX RATE		.00	.00	.00	.00	.00
15. Tax due. Multiply line 14 by tax rate. ....		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
16. Add Columns 1 and 2 from line 15 and enter in 16a. ....		16a.		16b.		16c.
Add columns 3 and 4 and enter in 16b. Carry aviation total from line 15 to 16c. ....		\$ 0.00		\$ 0.00		\$ 0.00
17. Add tax due from all columns of line 16. ....		\$ 0.00				
18. Penalty. ....		\$ 0.00				
19. Interest. ....		\$ 0.00				
20. Total remittance. Add lines 17-19. ....		\$ 0.00				

### CERTIFICATIONS

I certify under penalty of perjury that I have examined this return and to the best of my knowledge and belief, it is true and complete. Importers of Gasoline/Ethanol Blends/Aviation Fuel: I certify to the best of my knowledge and belief that any and all suppliers, wholesalers or retailers of gasoline or aviation fuel to whom gasoline or aviation fuel, as defined by statute, was sold by this importer during the period covered by this report, have been paid or credited as follows:

- (A) To Suppliers/Wholesalers - 1.5% of the tax charged as allowed by statute to licensed suppliers of gasoline or aviation fuel.
- (B) To Retailers - 1/3 of the 1.5% allowed by statute to licensed suppliers of gasoline or aviation fuel.
- (C) No credits or payments have been extended during this report period as no sales of gasoline or aviation fuel have been made to any supplier/wholesaler or retailer.
- I authorize Treasury to discuss my return and attachments with my preparer.  Do not discuss with my preparer.

Authorized Signature	Printed Name	Telephone Number	Title	Date
----------------------	--------------	------------------	-------	------

### Line 8 – Taxable gallons from Line 27

- Gasoline – From *Line 27*
- Ethanol Blends (E70 – E99) -From *Line 27*
- Undyed Petroleum Diesel - From *Line 27*
- Undyed Biodiesel (B05 or higher) - From *Line 27*
- Aviation - From *Line 27*

### Line 9 – Tax-paid purchases

- Gasoline – Totals for *Schedule 1* where Products Code is in *Gasoline* group.
- Ethanol Blends (E70 – E99) - Totals for *Schedule 1* where Products Code is in *Ethanol* group.
- Undyed Petroleum Diesel - Totals for *Schedule 1* where Products Code is in *Undyed Diesel* group.
- Undyed Biodiesel (B05 or higher) - Totals for *Schedule 1* where Products Code is B05 or higher.
- Aviation - Totals for *Schedule 1* where Products Code is in *Aviation* group.

### Line 10 – Subtract lines 9 from line 8

- Gasoline – *Line 8 – Line 9*
- Ethanol Blends (E70 – E99) -*Line 8 – Line 9*

- **Undyed Petroleum Diesel** - *Line 8 – Line 9*
- **Undyed Biodiesel (B05 or higher)** - *Line 8 – Line 9*
- **Aviation** - *Line 8 – Line 9*

**Line 11 – Collection Allowance.** Multiply line 10 by amount from Tax Rates Setup window

- **Gasoline** – Multiply *Line 10* by *Collection Allowance* amount from *Tax Rates Setup* window.
- **Ethanol Blends (E70 – E99)** - Multiply *Line 10* by *Collection Allowance* amount from *Tax Rates Setup* window.
- **Aviation** - Multiply *Line 10* by *Collection Allowance* amount from *Tax Rates Setup* window.

**Line 12 – Subtract line 11 from line 10**

- **Gasoline** - *Line 10 – Line 11*
- **Ethanol Blends (E70 – E99)** - *Line 10 – Line 11*
- **Undyed Petroleum Diesel** - *Line 10 – Line 11*
- **Undyed Biodiesel (B05 or higher)** - *Line 10 – Line 11*
- **Aviation** - *Line 10 – Line 11*

**Line 13 – Diversions TO Michigan**

- **Gasoline** – Total from *Schedule 11A* where Products Code is in the *Gasoline* group.
- **Ethanol Blends (E70 – E99)** - Total from *Schedule 11A* where Products Code is in the *Ethanol* group.
- **Undyed Petroleum Diesel** - Total from *Schedule 11A* where Products Code is in the *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** - Total from *Schedule 11A* where product is B05 or higher.
- **Aviation** - Total from *Schedule 11A* where Products Code is in the *Aviation* group.

**Line 14 – Add lines 12-13**

- **Gasoline** - *Line 12 – Line 13*
- **Ethanol Blends (E70 – E99)** - *Line 12 – Line 13*
- **Undyed Petroleum Diesel** - *Line 12 – Line 13*
- **Undyed Biodiesel (B05 or higher)** - *Line 12 – Line 13*
- **Aviation** - *Line 12 – Line 13*

**TAX RATE**

- From *Tax Rates Setup* window

**Line 15 – Tax due.** Multiply line 14 by tax rate

- **Gasoline** – Multiply *Line 14* by *Rate* from *Tax Rates Setup* window.
- **Ethanol Blends (E70-E99)** - Multiply *Line 14* by *Rate* from *Tax Rates Setup* window.

- **Undyed Petroleum Diesel** - Multiply *Line 14* by *Rate* from *Tax Rates Setup* window.
- **Undyed Biodiesel (B05 or higher)** - Multiply *Line 14* by *Rate* from *Tax Rates Setup* window.
- **Aviation** - Multiply *Line 14* by *Rate* from *Tax Rates Setup* window.

Line 16 - Add columns 1 and 2 from line 15 and enter in 16a. Add columns 3 and 4 and enter in 16b. Carry aviation total from line 15 to 16c.

- **16a** - Column 1, Line 15 + Column 2, Line 15
- **16b** - Column 3, Line 15 + Column 4, Line 15
- **16c** - Column 5, Line 15

Line 17 - Add tax due from all columns of line 16

- *Line 16a + Line 16b + Line 16c*

Line 18 - Penalty

- Multiply *Line 17* by the *Penalty Rate* from the *Report* popup window if Penalty applies.

Line 19 - Interest

- Multiply *Line 17* by the *Interest Rate* from the *Report* popup window if Interest applies.

Line 20 - Total remittance. Add lines 17-19

- *Line 17 + Line 18 + Line 19*

## Part 2: Reportable Information

Form 3902, Page 2

See instructions for further schedule information.

### PART 2: REPORTABLE INFORMATION

	Schedule	Gasoline	Ethanol Blends (E70-E99)	Undyed Petroleum Diesel	Undyed Biodiesel (B05 or higher)	Dyed Diesel (petroleum/biodiesel)	Aviation
21. Imports from outside of the United States. ....	2C						
22. Imports from bulk storage outside Michigan. ....	3B						
23. Dyed diesel diverted TO Michigan. ....	11A						

Line 21 - Imports from outside the United States

- **Gasoline** - Totals for *Schedule 2C* where Product is in *Gasoline* group.
- **Ethanol Blends (E70 - E99)** - Totals for *Schedule 2C* where Product is in *Ethanol* group.
- **Undyed Petroleum Diesel** - Totals for *Schedule 2C* where Product is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** - Totals for *Schedule 2C* where Product is B05 or higher.
- **Dyed Diesel** - Totals for *Schedule 2C* where Product is in *Dyed Diesel* group.
- **Aviation** - Totals for *Schedule 2C* where Product is in *Aviation* group.

Line 22 - Imports from bulk storage outside Michigan

- **Gasoline** – Totals for *Schedule 3B* where Product is in *Gasoline* group.
- **Ethanol Blends (E70 – E99)** - Totals for *Schedule 3B* where Product is in *Ethanol* group.
- **Undyed Petroleum Diesel** - Totals for *Schedule 3B* where Product is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** - Totals for *Schedule 3B* where Product is B05 or higher.
- **Dyed Diesel** - Totals for *Schedule 3B* where Product is in *Dyed Diesel* group.
- **Aviation** - Totals for *Schedule 3B* where Product is in *Aviation* group.

Line 23 – Dyed diesel diverted TO Michigan

- **Gasoline** – GRAY
- **Ethanol Blends (E70 – E99)** - GRAY
- **Undyed Petroleum Diesel** - GRAY
- **Undyed Biodiesel (B05 or higher)** - GRAY
- **Dyed Diesel** – Totals from *Schedule 11A* where Product is in *Dyed Diesel* group.
- **Aviation** - GRAY

### Part 3: Taxable Disbursements

**PART 3: TAXABLE DISBURSEMENTS**

24. Michigan taxable gallons. ....	5						
25. Aviation fuel sold to authorized resellers. ....	5C						
26. Dyed diesel fuel disbursed for taxable use. ....	5F						
27. Taxable gallons. Add lines 24-26. ....							

Line 24 – Michigan taxable gallons

- **Gasoline** – Totals for *Schedule 5* where Product is in *Gasoline* group.
- **Ethanol Blends (E70 – E99)** - Totals for *Schedule 5* where Product is in *Ethanol* group.
- **Undyed Petroleum Diesel** - Totals for *Schedule 5* where Product is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** - Totals for *Schedule 5* where Product is B05 or higher.
- **Dyed Diesel** - GRAY
- **Aviation** - Totals for *Schedule 5* where Product is in *Aviation* group.

Line 25 – Aviation fuel sold to authorized resellers

- **Gasoline** – GRAY
- **Ethanol Blends (E70 – E99)** - GRAY
- **Undyed Petroleum Diesel** - GRAY
- **Undyed Biodiesel (B05 or higher)** - GRAY
- **Dyed Diesel** - GRAY
- **Aviation** - Totals for *Schedule 5* where Product is in *Aviation* group.

Line 26 – Dyed diesel fuel disbursed for taxable use

- Gasoline – GRAY
- Ethanol Blends (E70 – E99) - GRAY
- Undyed Petroleum Diesel - Totals for *Schedule 5F* where Product is in *Undyed Diesel* group.
- Undyed Biodiesel (B05 or higher) - Totals for *Schedule 5F* where Product is B05 or higher.
- Dyed Diesel - Totals for *Schedule 5F* where Product is in *Dyed Diesel* group.
- Aviation – GRAY

Line 27 – Taxable gallons. Add lines 24-26

- Gasoline - *Line 24 + Line 25 + Line 26*
- Ethanol Blends (E70 – E99) - *Line 24 + Line 25 + Line 26*
- Undyed Petroleum Diesel - *Line 24 + Line 25 + Line 26*
- Undyed Biodiesel (B05 or higher) - *Line 24 + Line 25 + Line 26*
- Dyed Diesel - GRAY
- Aviation - *Line 24 + Line 25 + Line 26*

Part 4: Direct Deliveries of Imports

**PART 4: DIRECT DELIVERIES OF IMPORTS**

28. Dyed diesel disbursements. ....	6F						
29. Deliveries to U.S. Government. ....	8						
30. Deliveries to state and local governments. ....	9						
31. This line is intentionally left blank. ....							
32. Deliveries to exempt institutions. ....	10G						
33. Deliveries to fuel feedstock users. ....	10M						
34. Non-taxable use. ....							
35. Diversions FROM Michigan. ....	11B						

Preparer's Signature		Printed Name	
Preparer's Address		Telephone Number	Preparer FEIN

Mail refund requests or zero return to:  
Michigan Department of Treasury  
Motor Fuel Unit  
P.O. Box 30474  
Lansing, MI 48909-8209

Mail Remittance to:  
Michigan Department of Treasury  
P.O. Box 77401  
Detroit, MI 48278

Send your payment with a Motor Fuel Tax Payment/Proposed Adjustments Coupon, from number 4020. Make check payable to "State of Michigan-Motor Fuel". Print your account number on your check. Questions? Call (517) 636-4600.

Line 28 – Dyed diesel disbursements

- Gasoline – GRAY
- Ethanol Blends (E70 – E99) - GRAY
- Undyed Petroleum Diesel - GRAY
- Undyed Biodiesel (B05 or higher) - GRAY
- Dyed Diesel – Total from *Schedule 6F* for Products in *Dyed Diesel* group.
- Aviation – GRAY

Line 29 – Deliveries to U.S. Government

- **Gasoline** – Totals for *Schedule 8* where Product is in *Gasoline* group.
- **Ethanol Blends (E70 – E99)** - Totals for *Schedule 8* where Product is in *Ethanol* group.
- **Undyed Petroleum Diesel** - Totals for *Schedule 8* where Product is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** - Totals for *Schedule 8* where Product is B05 or higher.
- **Dyed Diesel** - Totals for *Schedule 8* where Product is in *Dyed Diesel* group.
- **Aviation** - Totals for *Schedule 8* where Product is in *Aviation* group.

Line 30 – Deliveries to state and local governments

- **Gasoline** – Totals for *Schedule 9* where Product is in *Gasoline* group.
- **Ethanol Blends (E70 – E99)** - Totals for *Schedule 9* where Product is in *Ethanol* group.
- **Undyed Petroleum Diesel** - Totals for *Schedule 9* where Product is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** - Totals for *Schedule 9* where Product is B05 or higher.
- **Dyed Diesel** - Totals for *Schedule 9* where Product is in *Dyed Diesel* group.
- **Aviation** – GRAY

Line 31 – This line is intentionally left blank

- **\*\*ALL COLUMNS GRAY\*\***

Line 32 – Deliveries to exempt institutions

- **Gasoline** – Totals for *Schedule 10G* where Product is in *Gasoline* group.
- **Ethanol Blends (E70 – E99)** - Totals for *Schedule 10G* where Product is in *Ethanol* group.
- **Undyed Petroleum Diesel** - Totals for *Schedule 10G* where Product is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** - Totals for *Schedule 10G* where Product is B05 or higher.
- **Dyed Diesel** - Totals for *Schedule 10G* where Product is in *Dyed Diesel* group.
- **Aviation** – GRAY

Line 33 – Deliveries to fuel feedstock users

- **Gasoline** – Totals for *Schedule 10M* where Product is in *Gasoline* group.
- **Ethanol Blends (E70 – E99)** - Totals for *Schedule 10M* where Product is in *Ethanol* group.
- **Undyed Petroleum Diesel** - GRAY
- **Undyed Biodiesel (B05 or higher)** - GRAY
- **Dyed Diesel** – GRAY
- **Aviation** – GRAY

Line 34 – Non-taxable use

- **Gasoline** – From *Report* popup window
- **Ethanol Blends (E70 – E99)** -From *Report* popup window
- **Undyed Petroleum Diesel** - From *Report* popup window
- **Undyed Biodiesel (B05 or higher)** - From *Report* popup window
- **Dyed Diesel** – From *Report* popup window
- **Aviation** – GRAY

Line 35 – Diversions FROM Michigan

- **Gasoline** – Total from *Schedule 11B* where Product in *Gasoline* group.
- **Ethanol Blends (E70 – E99)** - Total from *Schedule 11B* where Product in *Ethanol* group.
- **Undyed Petroleum Diesel** - Total from *Schedule 11B* where Product in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** - Total from *Schedule 11B* where Product is B05 or higher.
- **Dyed Diesel** – Total from *Schedule 11B* where Product in *Dyed Diesel* group.
- **Aviation** – Total from *Schedule 11B* where Product in *Aviation* group.

## Blender Monthly Tax Return (900-BLN)

[Michigan-Motor-Tax-Fuel-Blender-900BLN.pdf](#) 

Michigan Department of Treasury  
3791 (Rev. 9-06)

900-BLN

### Blender Monthly Tax Return

Issued under authority of P.A. 403 of 2000, as amended. Filing is Mandatory.

1. Company Name and Mailing Address Software Solutions Company 123 Any Street Hometown, IL 62565	2. Account Number (FEIN or TR)	2A. License Number	3. Report Period (MM/YYYY) 06/2024
	4. Contact Person Name		
	5. Telephone Number 217-123-4567	6. Fax Number 217-123-4567	
	7. E-Mail Address		

## Header Information

- **Company Name** – CNFCOMP.COMPNAME
- **Address** – CNFCOMP.ADDRESS
- **City** – CNFCOMP.CITY
- **State** – CNFCOMP.STATE
- **Zip** – CNFCOMP.ZIP
- **Account Number** – From *License Setup* window
- **License Number** – From *License Setup* window
- **Report Period (MM/YYYY)** – From *OH Report* window
- **Contact Person Name** – From *License Setup* window
- **Telephone Number** – CNFCOMP.PHONE



- Fax Number – CNFCOMP.fax
- E-Mail Address – From *License Setup* window

## Part 1: Tax Computation

PART 1: TAX COMPUTATION	Schedule	1. Gasoline	2. Ethanol Blends (E70-E99)	3. Undyed Petroleum Diesel	4. Undyed Biodiesel (B05 or higher)	5. Aviation
8. Gross taxable gallons from line 27.						
9. Tax-paid purchases.	1					
10. Subtract line 9 from line 8. Collection Allowance. Multiply line 10 by 0% ().						
12. Subtract line 11 from line 10.						
13. Enter gross gallons diverted TO Michigan.	11A					
14. Taxable gallons. Add lines 12-13.						
Tax Rate		.00	.00	.00	.00	.00
15. Tax due. Multiply line 14 by tax rate.		\$ 0.00	\$0.00	\$ 0.00	\$ 0.00	\$ 0.00
16. Add Columns 1 and 2 from line 15 and enter in 16a. Add columns 3 and 4 and enter in 16b. Carry aviation total from line 15 to 16c.		16a. \$ 0.00		16b. \$ 0.00		16c. \$ 0.00
17. Add tax due from all columns of line 16.		\$ 0.00				
18. Penalty.		\$ 0.00				
19. Interest.		\$ 0.00				
20. Total remittance.		\$ 0.00				

Questions? Call (517) 636-4600. Make check payable to "State of Michigan - Special Taxes". Print your account number on the front of your check.

MAIL WITH REMITTANCE TO:  
Michigan Department of Treasury  
P.O. Box 77401  
Detroit, MI 48278

### Line 8 – Gross taxable gallons from line 27

- Gasoline – From *Line 27*
- Ethanol Blends (E70 – E99) -From *Line 27*
- Undyed Petroleum Diesel - From *Line 27*
- Undyed Biodiesel (B05 or higher) - From *Line 27*
- Aviation – From *Line 27*

### Line 9 – Tax-paid purchases

- Gasoline – Total from *Schedule 1* where Product from *Gasoline* group.
- Ethanol Blends (E70 – E99) - Total from *Schedule 1* where Product from *Ethanol* group.
- Undyed Petroleum Diesel - Total from *Schedule 1* where Product from *Undyed Diesel* group.
- Undyed Biodiesel (B05 or higher) - Total from *Schedule 1* where Product is B05 or higher.
- Aviation – Total from *Schedule 1* where Product from *Aviation* group.

### Line 10 – Subtract line 9 from line 8

- Gasoline – *Line 8 – Line 9*
- Ethanol Blends (E70 – E99) -*Line 8 – Line 9*
- Undyed Petroleum Diesel - *Line 8 – Line 9*
- Undyed Biodiesel (B05 or higher) - *Line 8 – Line 9*



- **Aviation** – *Line 8 – Line 9*

Line 11 – Collection allowance. Multiply line 10 by amount from Tax Rates Setup window

- **Gasoline** – Multiply *Line 10* by *Collection Allowance* amount in *Tax Rates Setup* window.
- **Ethanol Blends (E70 – E99)** - Multiply *Line 10* by *Collection Allowance* amount in *Tax Rates Setup* window.
- **Undyed Petroleum Diesel** - Multiply *Line 10* by *Collection Allowance* amount in *Tax Rates Setup* window.
- **Undyed Biodiesel (B05 or higher)** - Multiply *Line 10* by *Collection Allowance* amount in *Tax Rates Setup* window.
- **Aviation** – Multiply *Line 10* by *Collection Allowance* amount in *Tax Rates Setup* window.

Line 12 – Subtract line 11 from line 10

- **Gasoline** – *Line 10 – Line 11*
- **Ethanol Blends (E70 – E99)** - *Line 10 – Line 11*
- **Undyed Petroleum Diesel** - *Line 10 – Line 11*
- **Undyed Biodiesel (B05 or higher)** - *Line 10 – Line 11*
- **Aviation** – *Line 10 – Line 11*

Line 13 – Enter gross gallons diverted TO Michigan

- **Gasoline** – From *Report* popup window
- **Ethanol Blends (E70 – E99)** - From *Report* popup window
- **Undyed Petroleum Diesel** - From *Report* popup window
- **Undyed Biodiesel (B05 or higher)** - From *Report* popup window
- **Aviation** – From *Report* popup window

Line 14 – Taxable gallons. Add lines 12 and 13

- **Gasoline** – *Line 12 + Line 13*
- **Ethanol Blends (E70 – E99)** - *Line 12 + Line 13*
- **Undyed Petroleum Diesel** - *Line 12 + Line 13*
- **Undyed Biodiesel (B05 or higher)** - *Line 12 + Line 13*
- **Aviation** – *Line 12 + Line 13*

Tax Rate

- **\*\* FROM TAX RATES SETUP AREA \*\***

Line 15 – Tax due. Multiply line 14 by tax rate

- **Gasoline** – Multiply *Line 14* by *Tax Rate* in *Tax Rate Setup* window.

- Ethanol Blends (E70 – E99) - Multiply Line 14 by Tax Rate in Tax Rate Setup window.
- Undyed Petroleum Diesel - Multiply Line 14 by Tax Rate in Tax Rate Setup window.
- Undyed Biodiesel (B05 or higher) - Multiply Line 14 by Tax Rate in Tax Rate Setup window.
- Aviation – Multiply Line 14 by Tax Rate in Tax Rate Setup window.

Line 16 – Add Columns 1 and 2 from line 15 and enter in 16a

- 16a – Column 1, Line 15 + Column 2, Line 15
- 16b – Column 3, Line 15 + Column 4, Line 15
- 16c – Column 5, Line 15

Line 17 – Add tax due from all columns on line 16

- Line 16a + Line 16b + Line 16c

Line 18 - Penalty

- Multiply Line 17 by the Penalty Rate from the Report popup window if Penalty applies.

Line 19 – Interest

- Multiply Line 17 by the Interest Rate from the Report popup window if Interest applies.

Line 20 – Total remittance

- Line 17 + Line 18 + Line 19

## Part 2: Reportable Information

Form 3791, Page 2

**PART 2: REPORTABLE INFORMATION**  
See instructions before completion.

	Dyed Diesel/Dyed Biodiesel				Other		
	Sch	Gasoline	Ethanol Blends (E70-E99)	Undyed Petroleum Diesel	Undyed Biodiesel (B05 or higher)	Dyed Diesel (petroleum/biodiesel)	Aviation
21. Untaxed product received. ....	2B						
22. Dyed diesel diverted to Michigan. ....	11A						

Line 21 – Untaxed product received

- Dyed Diesel/Dyed Biodiesel – Total from Schedule 2B where Product is in Dyed Diesel or Dyed BioDiesel group.
- Other - Total from Schedule 2B where Product is in the Other group.

Line 22 – Dyed diesel diverted to Michigan

- Gasoline – GRAY
- Ethanol Blends (E70 – E99) - GRAY
- Undyed Petroleum Diesel - GRAY
- Undyed Biodiesel (B05 or higher) - GRAY

- Dyed Diesel – From *Reports* popup window
- Aviation – GRAY

### Part 3: Taxable Gallons

**PART 3: TAXABLE GALLONS**

23. Michigan taxable gallons. ....	5						
24. Aviation fuel sold to authorized dealers. ....	5C						
25. Enter total gallons of dyed diesel fuel (petroleum/biodiesel) sold/used for taxable purposes. Enter the amount in both the Dyed Diesel/Biodiesel column and the Undyed Petroleum Diesel or Undyed Biodiesel column (Schedule 5F). ....	5F						
26. Michigan taxable gallons sold or exported. (licensed Suppliers/Exporters for export only). ....	7B						
27. Taxable gallons. Add lines 24-26. ....							

#### Line 23 – Michigan taxable gallons

- Gasoline – Total from *Schedule 5* where Product is in *Gasoline* group.
- Ethanol Blends (E70 – E99) - Total from *Schedule 5* where Product is in *Ethanol* group.
- Undyed Petroleum Diesel - Total from *Schedule 5* where Product is in *Undyed Diesel* group.
- Undyed Biodiesel (B05 or higher) - Total from *Schedule 5* where Product is B05 or higher.
- Dyed Diesel – GRAY
- Aviation – Total from *Schedule 5* where Product is in *Aviation* group.

#### Line 24 – Aviation fuel sold to authorized dealers

- Gasoline – GRAY
- Ethanol Blends (E70 – E99) - GRAY
- Undyed Petroleum Diesel - GRAY
- Undyed Biodiesel (B05 or higher) - GRAY
- Dyed Diesel – GRAY
- Aviation – Total from *Schedule 5C* where Product is in *Aviation* group.

Line 25 – Enter total gallons of dyed diesel fuel (petroleum/biodiesel) sold/used for taxable purposes. Enter the amount in both the Dyed Diesel/Biodiesel column and the Undyed Petroleum Diesel or Undyed Biodiesel column (Schedule 5F)

- Gasoline – GRAY
- Ethanol Blends (E70-E99) – GRAY
- Undyed Petroleum Diesel - Total from *Schedule 5F* where Product in *Gasoline* group.
- Undyed Biodiesel (B05 or higher) - Total from *Schedule 5F* where Product is B05 or higher.
- Dyed Diesel (petroleum/biodiesel) - Total from *Schedule 5F* where Product in *Dyed Diesel* group.
- Aviation – GRAY

Line 26 – Michigan taxable gallons sold or exported. (licensed Suppliers/Exporters for export only)

- Gasoline – Total from *Schedule 7B* where Product is in *Gasoline* group.
- Ethanol Blends (E70-E99) – Total from *Schedule 7B* where Product is in *Ethanol* group.
- Undyed Petroleum Diesel - Total from *Schedule 7B* where Product is in *Undyed Diesel* group.
- Undyed Biodiesel (B05 or higher) - Total from *Schedule 7B* where Product is B05 or higher.
- Dyed Diesel (petroleum/biodiesel) - GRAY
- Aviation – Total from *Schedule 7B* where Product is in *Aviation* group.

Line 27 – Total taxable gallons. Add lines 23-26

- Gasoline – *Line 23 + Line 24 + Line 25 + Line 26*
- Ethanol Blends (E70-E99) – *Line 23 + Line 24 + Line 25 + Line 26*
- Undyed Petroleum Diesel - *Line 23 + Line 24 + Line 25 + Line 26*
- Undyed Biodiesel (B05 or higher) - *Line 23 + Line 24 + Line 25 + Line 26*
- Dyed Diesel (petroleum/biodiesel) - GRAY
- Aviation – *Line 23 + Line 24 + Line 25 + Line 26*

## Part 4: Other Disbursements

### PART 4: OTHER DISBURSEMENTS

28. Dyed diesel disbursed. ....	6F					
29. Exports with destination state tax collected. (licensed suppliers/exporters only). ....	7A					
30. Deliveries to U.S. Government. ....	8					
31. Deliveries to state and local governments in Michigan. ....	9					
32. This line is intentionally left blank. ....						
33. Deliveries to tax-free storage. (licensed suppliers only) ....	10F					
34. Deliveries to exempt institutions. ....	10G					
35. Deliveries to fuel feedstock users. ....	10M					
36. Non-taxable use. ....						

### CERTIFICATIONS

I certify under penalty of perjury that I have examined this return and to the best of my knowledge and belief, it is true and complete. **Sellers of Gasoline and aviation fuel.** I certify to the best of my knowledge and belief that any and all suppliers, wholesalers or retailers of gasoline or aviation fuel to whom gasoline or aviation fuel, as defined by statute, was sold by this seller during the month covered by this report, have been paid or credited as follows:

- (A) To Suppliers/Wholesalers - 1.5% of the tax charged as allowed by statute to licensed suppliers of gasoline or aviation fuel.
- (B) To Retailers - 1/3 of the 1.5% allowed by statute to licensed suppliers of gasoline or aviation fuel.
- (C) No credits or payments have been extended during this report period as no sales of gasoline or aviation fuel have been made to any supplier/wholesaler or retailer.
- I authorize Treasury to discuss my return and attachments with my preparer.  Do not discuss with my preparer.

Authorized Signature	Printed Name	Telephone Number	Title	Date
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Line 28 – Dyed diesel disbursed

- Gasoline – GRAY
- Ethanol Blends (E70 – E99) - GRAY
- Undyed Petroleum Diesel - GRAY
- Undyed Biodiesel (B05 or higher) - GRAY
- Dyed Diesel – Total from *Schedule 6F* where Product is in *Dyed Diesel* group.
- Aviation – GRAY

Line 29 – Exports with destination state tax collected (licensed suppliers/exporters only)

- **Gasoline** – Total from *Schedule 7A* where Product is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 7A* where Product is in *Ethanol* group.
- **Undyed Petroleum Diesel** - Total from *Schedule 7A* where Product is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** - Total from *Schedule 7A* where Product is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 7A* where Product is in *Dyed Diesel* group.
- **Aviation** – Total from *Schedule 7A* where Product is in *Aviation* group.

Line 30 – Deliveries to U.S. Government

- **Gasoline** – Total from *Schedule 8* where Product is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 8* where Product is in *Ethanol* group.
- **Undyed Petroleum Diesel** - Total from *Schedule 8* where Product is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** - Total from *Schedule 8* where Product is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 8* where Product is in *Dyed Diesel* group.
- **Aviation** – Total from *Schedule 8* where Product is in *Aviation* group.

Line 31 – Deliveries to state and local governments in Michigan

- **Gasoline** – Total from *Schedule 9* where Product is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 9* where Product is in *Ethanol* group.
- **Undyed Petroleum Diesel** - Total from *Schedule 9* where Product is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** - Total from *Schedule 9* where Product is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 9* where Product is in *Dyed Diesel* group.
- **Aviation** – GRAY

Line 32 – This line is intentionally left blank

- **\*\* ALL COLUMNS GRAY \*\***

Line 33 – Deliveries to tax-free storage. (licensed suppliers only)

- **Gasoline** – Total from *Schedule 10F* where Product is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 10F* where Product is in *Ethanol* group.
- **Undyed Petroleum Diesel** - Total from *Schedule 10F* where Product is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** - Total from *Schedule 10F* where Product is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 10F* where Product is in *Dyed Diesel* group.
- **Aviation** – Total from *Schedule 10F* where Product is in *Aviation* group.

Line 34 – Deliveries to exempt institutions

- **Gasoline** – Total from *Schedule 10F* where Product is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 10F* where Product is in *Ethanol* group.
- **Undyed Petroleum Diesel** - Total from *Schedule 10F* where Product is in *Undyed Diesel* group.
- **Undyed Biodiesel (B05 or higher)** - Total from *Schedule 10F* where Product is B05 or higher.
- **Dyed Diesel (petroleum/biodiesel)** - Total from *Schedule 10F* where Product is in *Dyed Diesel* group.
- **Aviation** – GRAY

Line 35 – Deliveries to fuel feedstock users

- **Gasoline** – Total from *Schedule 10M* where Product is in *Gasoline* group.
- **Ethanol Blends (E70-E99)** – Total from *Schedule 10M* where Product is in *Ethanol* group.
- **Undyed Petroleum Diesel** - GRAY
- **Undyed Biodiesel (B05 or higher)** - GRAY
- **Dyed Diesel (petroleum/biodiesel)** - GRAY
- **Aviation** – GRAY

Line 36 - Non-taxable use

- **Gasoline** – From *Report* popup window
- **Ethanol Blends (E70-E99)** – From *Report* popup window
- **Undyed Petroleum Diesel** - From *Report* popup window
- **Undyed Biodiesel (B05 or higher)** - From *Report* popup window
- **Dyed Diesel (petroleum/biodiesel)** - GRAY
- **Aviation** – From *Report* popup window