

Fuel Tax Application for Motor, Special, and Aircraft Fuel

IMPORTANT LICENSE INFORMATION

General: A legal history form and two fingerprint cards must be completed and submitted for each owner, partner, and/or corporate officer listed on the application. If your company’s current financial statement includes the same information as requested on this form, you may simply attach the statement to this application.

Fingerprint Cards: Contact your local law enforcement agency to have your fingerprints taken by qualified law enforcement personnel. These agencies are authorized to charge a nominal fee for their services. Submit the fingerprint cards with your application; do not have law enforcement send them directly to the Department.

Fee Information: No application fee is required for these licenses. However, a background investigation of each owner, partner, and/or corporate officer listed on the application is required. A \$50.00 fee is charged for each background investigation conducted. Multiple fuel license applications will only require a single background check for each person.

Fuel Tax Bonds: To be licensed as a Motor Fuel or Special Fuel Supplier, Distributor, Importer, Exporter, Blender, or as an Aircraft Fuel Distributor, you must be bonded. Bonding amounts are based on your estimated monthly fuel tax liability. Cash bonds and certificates of deposit are accepted in lieu of a surety bond.

License Type	Minimum	Maximum
All Motor Fuel Licenses	\$5,000	\$100,000
All Special Fuel Licenses	\$500	\$100,000
Aircraft Fuel Distributors	\$5,000	\$50,000

Record Keeping: Records must be kept for five (5) years. These include invoices, bills of lading, and other papers as required by the Department.

Cancellation: If you wish to cancel your license, notify our office in writing or mark the cancellation box on your fuel tax return. Upon proper application, your license can be reissued at any time within three (3) years of the date of cancellation

Revocation: A fuel tax license may be revoked when a tax return or fuel taxes due are not submitted in a timely manner. All your Washington fuel tax licenses will be revoked when one license is revoked. To reinstate a revoked fuel license, the following documents are required:

- all tax returns through the revocation date
- a new application
- payment for unpaid taxes
- a \$100.00 reinstatement fee (for special fuel licenses only)

LICENSE TYPES

Motor Fuel Supplier or Special Fuel Supplier License: These licenses allow the purchase and storage of non-taxed fuel within the bulk transfer-terminal system for subsequent tax-free sales to other licensed suppliers or licensed exporters. A supplier license includes the ability to export and import fuel. Supplier licenses also allow for the tax-deferred sale of fuel to licensed motor fuel and special fuel distributors. The special fuel supplier license allows for the tax free sales to licensed special fuel distributors selling to IFTA qualified carriers. Monthly tax returns and detailed schedules are required.

Motor Fuel Distributor or Special Fuel Distributor License: These licenses allow the tax-deferred purchase of motor fuel or special fuel from a licensed motor fuel or special fuel supplier. If the distributor elects to pay the supplier in this manner, payments must be made by electronic funds transfer. No tax returns are required for these license types. However, schedules are required for authorized sales to IFTA carriers.

Motor Fuel and Special Fuel Importer or Exporter License: An export license allows the tax-free purchase of fuel from your supplier by rail car or truck tanker for immediate export to a destination outside the state. An import license allows the importation of fuel into the state by rail car or tanker truck. Payment of the fuel tax is due upon importation. A supplier license includes the ability to export and import fuel. Monthly tax returns and detailed schedules are required.

Motor Fuel or Special Fuel Blender License: A blender license allows the blending of taxed fuel with another liquid that is not taxed to produce an end product that can be used to propel a motor vehicle. Tax is imposed upon the volume of product that has not been previously taxed. Monthly tax returns and detailed schedules are required.

Aircraft Fuel (AV Gas/Jet Fuel) Distributor License: An Aircraft Fuel Distributor License is required to purchase non-taxed Aviation or Jet Fuel for sale to other licensed Aircraft Distributors or Aircraft Fuel Certified Users. Monthly tax returns and detailed schedules are required.

FUEL TAX LICENSE FORM INSTRUCTIONS

General Information: Check the appropriate boxes to identify your license, application, and business structure types.

Business Information: Enter your business name, physical and mailing addresses, location of records, contact person, corporate officers/partners, foreign corporation representation (if any), and other federal and/or state identification numbers.

Current or Previous License Information: Provide the name, location, and fuel license number(s) of any other fuel licenses you hold, have held, or have been party to in the past 5 years. Answer all questions as they apply and provide requested details.

Fuel Acquisition and Distribution Information: Provide details as requested regarding your fuel suppliers, types of fuel to be sold, how fuel will be obtained and distributed with estimated gallons in the appropriate columns.

Certification: This application must be signed by an owner, partner, or corporate officer as listed on the application. If any other party signs, please attach a Power of Attorney.

Suppliers: If you are requesting a supplier license, you must attach a copy of your federal certificate of registry that is issued under the Internal Revenue Code. This certificate authorizes federal tax-free transactions in the bulk transfer-terminal system.

Import or Export Activity: If fuel licenses are required by the other jurisdictions from which you import or export fuel, you must provide copies of those licenses to the Department of Licensing.

IMPORTANT—PLEASE READ. Payments and documents are sent to two separate addresses.

Send payments to:

Prorate and Fuel Tax
Department of Licensing
PO Box 3777
Seattle, WA 98124-3777

Send or fax non-payment documents to:

Fuel Tax Section
Department of Licensing
PO Box 9228
Olympia, WA 98507-9228
FAX: (360) 570-7842



108-030-499-0096

GENERAL INFORMATION

Please check the appropriate boxes below:

TYPE OF LICENSE:

TYPE OF APPLICATION:

TYPE OF BUSINESS STRUCTURE:

Motor Fuel

Special Fuel

- Supplier
- Distributor
- Importer
- Exporter
- Blender

- Supplier
- Distributor
- Importer
- Exporter
- Blender

- Original
- Reinstatement
- Address update
- Name Change
- Ownership/Corp. change

- Individual
- Partnership
- Corporation
- Government

Other _____

- Aircraft Jet Fuel Distributor
- Aircraft Aviation Gas Distributor

BUSINESS INFORMATION

NAME IN WHICH LICENSE IS TO BE ISSUED		FEIN OR SSN		UBI NUMBER	
MAILING ADDRESS	CITY	STATE	ZIP	PHONE NUMBER ()	
PHYSICAL LOCATION ADDRESS (NO PO BOXES)	CITY	STATE	ZIP	PHONE NUMBER ()	
LOCATION OF RECORDS	CITY	STATE	ZIP	PHONE NUMBER ()	
CONTACT PERSON	PHONE NUMBER ()	E-MAIL	FAX NUMBER ()		
LIST NAMES AND TITLES OF ALL CORPORATE OFFICERS OR PARTNERS, IF APPLICABLE (ATTACH SEPARATE PAGE IF NECESSARY)					
1.					
NAME AND TITLE OF ADDITIONAL CORPORATE OFFICER OR PARTNER					
2.					
NAME AND TITLE OF ADDITIONAL CORPORATE OFFICER OR PARTNER					
3.					
IF A FOREIGN CORPORATION, GIVE NAME AND ADDRESS OF ATTORNEY-IN-FACT OR WASHINGTON REGISTERED AGENT					
Does the applicant now hold or has the applicant ever held a fuel license of any type in Washington or any other jurisdiction? <input type="checkbox"/> YES <input type="checkbox"/> NO					
If yes, in what name (Personal or Business) _____					
In what jurisdiction _____ License number _____					

SPECIAL FUEL DISTRIBUTORS

Will you operate a cardlock facility? <input type="checkbox"/> YES <input type="checkbox"/> NO
YOUR SUPPLIERS NAME AND ADDRESS (USE THE FOLLOWING 4 LINES FOR DETAILS ON ADDITIONAL SUPPLIERS)
ADDITIONAL SUPPLIER'S NAME AND ADDRESS
ADDITIONAL SUPPLIER'S NAME AND ADDRESS
ADDITIONAL SUPPLIER'S NAME AND ADDRESS
ADDITIONAL SUPPLIER'S NAME AND ADDRESS

FOR OFFICE USE ONLY

	ISSUE DATE	REISSUE DATE	TT	RF	BOND AMOUNT

FUEL ACQUISITIONS/DISTRIBUTIONS – ESTIMATED GALLONS PER MONTH

ACQUISITIONS	MD-GASOLINE	SD-DIESEL	DA-AVIATION GAS	DJ-JET FUEL
REFINE, MANUFACTURE, PRODUCE, OR BLEND				
IMPORT TO WASHINGTON				
PURCHASE IN WASHINGTON				
DISTRIBUTIONS	MD-GASOLINE	SD-DIESEL	DA-AVIATION GAS	DJ-JET FUEL
EXPORT SALES BY MARINE VESSELS				
EXPORTED FROM WASHINGTON				
TO IFTA QUALIFIED CARRIERS				
INTO SUPPLY TANKS OF MOTOR VEHICLES				
TO LICENSED DISTRIBUTORS				
TO SERVICE STATIONS				
TO EXEMPT AIRCRAFT				
TO LICENSED CERTIFIED AIRCRAFT USERS				

Financial Information – Attach additional sheets using the same format, identifying each section by letter

BUSINESS TRUST ACCOUNT (BANK NAME)	BRANCH	ACCOUNT NO.
BANK REFERENCE	BRANCH	ACCOUNT NO.
BANK REFERENCE	BRANCH	ACCOUNT NO.
FINANCING ORGANIZATION (BANK NAME)	BRANCH	ACCOUNT NO.
FINANCING ORGANIZATION (BANK NAME)	BRANCH	ACCOUNT NO.

A.ASSETS	TOTAL	B.LIABILITIES	AMOUNT
List bank names and account numbers (List Details on page 5 where applicable)		List details on page 6 where applicable	
CHECKING	\$	ACCOUNTS PAYABLE	\$
SAVINGS		NOTES PAYABLE	
ESCROW		MORTGAGES PAYABLE	
CASH ON HAND		INCOME TAX PAYABLE	
STOCKS & BONDS		OTHER TAXES PAYABLE	
NOTES RECEIVABLE		CONTINGENT LIABILITIES	
ACCOUNTS RECEIVABLE		TOTAL LIABILITIES	
REAL ESTATE OWNED			
MORTGAGES & CONTRACTS OWNED		OWNER'S EQUITY	
FURNITURE, FIXTURES, EQUIP. (NET VALUE)		STOCKHOLDERS EQUITY	
AUTOMOBILE (YEAR) (MAKE)		RETAINED EARNINGS	
AUTOMOBILE (YEAR) (MAKE)		TOTAL NET WORTH	
TOTAL ASSETS		TOTAL LIABILITIES & NET WORTH	

ASSETS

C. STOCKS AND BONDS

NAME AND TYPE OF COMPANY	NO. OF SHARES / FACE VALUE	MARKET PER UNIT	TOTAL MARKET VALUE
TOTAL			

D. NOTES RECEIVABLE AND ACCOUNTS RECEIVABLE

FROM WHOM (FULL NAME, ADDRESS)	PHONE NUMBER	AMOUNT	DUE	INTEREST RATE
TOTAL				

E. REAL ESTATE OWNED

DESCRIPTION OR ADDRESS OF PROPERTY COVERED	ACRES	SEC/LOT	TWP/BLK	MONTHLY RGE/DIV
1)				
2)				
3)				
4)				

E. REAL ESTATE OWNED (CONT)

TITLE IN NAME OF	VALUE OF LAND	VALUE OF BUILDINGS	AMT OF MORTGAGE	FIRE INSURANCE
1)				
2)				
3)				
4)				
TOTAL				

F. MORTGAGES AND CONTRACTS OWNED

DESCRIPTION OR ADDRESS OF PROPERTY COVERED	FULL NAME OF DEBTOR	PHONE NUMBER
1)		
2)		
3)		
4)		
5)		

F. MORTGAGES AND CONTRACTS OWNED (CONT)

PAYMENT SCHEDULE	AMOUNT PAST DUE	ORIGINAL BALANCE	PRESENT MORTGAGE	INTEREST INSURANCE
1)				
2)				
3)				
4)				
5)				

LIABILITIES

G. NOTES PAYABLE, ACCOUNTS PAYABLE, BILLS PAYABLE, AND CREDIT CARDS

TO WHOM (FULL NAME, ADDRESS)	PHONE NUMBER	TOTAL AMOUNT	AMOUNT DUE	INTEREST RATE
TOTAL				

H. MORTGAGES AND CONTRACTS PAYABLE - INCLUDE RENT PAYMENTS

DESCRIPTION OR ADDRESS OF PROPERTY COVERED	FULL NAME OF LENDER	PHONE NUMBER
1)		
2)		
3)		
4)		
5)		

H. MORTGAGES AND CONTRACTS PAYABLE - INCLUDE RENT PAYMENTS (CONT)

PAYMENT SCHEDULE	AMOUNT PAST DUE	ORIGINAL BALANCE	PRESENT BALANCE	INTEREST RATE
1)				
2)				
3)				
4)				
5)				
TOTAL				

CERTIFICATION

I certify, under penalty of perjury, that the information submitted on this application is true and correct to the best of my knowledge. I agree to comply with any recordkeeping, reporting, tax payments, and license display requirements as required by the State of Washington, Department of Licensing and understand that failure to do so may result in revocation of my license. I understand that the information contained herein is subject to inspection by the Internal Revenue Service. I further understand that all information provided is subject to verification by the Department of Licensing and I also agree to provide updated information to the Department, as circumstances require.

SIGNATURE

TITLE - OWNER, PARTNER, OR OFFICER OF CORPORATION
(IF NOT ATTACH POWER OF ATTORNEY)

DATE

Legal History

All applicants must complete this form. If the business structure is a partnership, each partner must complete a form. If the business structure is a corporation, each officer and director listed on the application must complete this form.

APPLICANT'S NAME	DATE OF BIRTH		
STREET ADDRESS	HOME PHONE		
CITY	STATE	ZIP	SOCIAL SECURITY NUMBER

Employment or business history

FROM	TO	NAME OF COMPANY	JOB TITLE	IMMEDIATE SUPERVISOR
ADDRESS (STREET, CITY, STATE, ZIP)				
FROM	TO	NAME OF COMPANY	JOB TITLE	IMMEDIATE SUPERVISOR
ADDRESS (STREET, CITY, STATE, ZIP)				
FROM	TO	NAME OF COMPANY	JOB TITLE	IMMEDIATE SUPERVISOR
ADDRESS (STREET, CITY, STATE, ZIP)				

- | | YES | NO |
|---|--------------------------|--------------------------|
| 1. Have you been convicted of, or charged with a gross misdemeanor or felony crime involving fraud within the last ten years? | <input type="checkbox"/> | <input type="checkbox"/> |
| or subject to a civil judgment involving fraud, misrepresentation, or conversion within the last five years?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Are any of the charges described in #1 currently pending? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Have you ever been adjudged bankrupt, or do you have any unsatisfied judgment in any Federal or state court as an individual? (If yes, attach copies of documents and court papers) | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Have you previously held a fuel license in this or any other jurisdiction which was revoked or suspended for cause and never reissued as an individual, partner, in a partnership, or as an officer, director, or majority stockholder of a corporation? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Have you been a defendant in any suits or legal actions regarding financial matters within the last five years?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Are you solvent in the sense that your assets exceed your liabilities and in the sense that you can meet your obligations as they become mature? | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. If questions 1 – 5 are answered "yes", and/or question 6 is answered no, please attach additional sheets to give complete details (courts, dates, case numbers, and explanations). Include copies of supporting documents. | | |

_____, being first duly sworn, deposes he/she has read and carefully examined all statements made, and each and all of such statements and representations are true.

SIGNATURE OF APPLICANT

NOTARY SEAL OR STAMP	<p style="text-align: center;">NOTARIZATION / CERTIFICATION</p> <p style="text-align: right;">Signed or attested before me on _____</p> <p>State of _____ County of _____</p> <p>by _____ Signature _____ <small>Printed Name of Person Signing Document Notary Signature</small></p> <p style="text-align: center;">Notary's Name (PRINTED or STAMPED) _____</p> <p>Title _____ Notary Expiration Date _____ <small>Notary</small></p>
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Licensing Requirements Checklist

Prior to completing your fuel tax license application, register your business with Master Licensing Services to obtain a Unified Business Identifier (UBI). If registering as a corporation, limited liability company, or partnership, contact the Secretary of State's office.

Use this checklist to complete your application for a motor fuel, special fuel, or aircraft fuel license. Do not include it with your application documents.

- Application
 - Complete the financial history section provided or attach a current company financial statement.
 - Each corporate officer or partner listed on the application must complete the legal history form and have it notarized. Copy the form as needed.
- Submit two fingerprint cards for each owner, corporate officer, or partner (maximum of three officers or partners) listed on the application. These cards are only available by contacting us. Fingerprints must be taken by a qualified law enforcement agency. Per Washington State law, these fingerprints will be used to check the criminal history records of the Federal Bureau of Investigation and the Washington State Patrol.
- Send \$50 fee for each owner, corporate officer, or partner fingerprinted. Make check or money order payable to "Department of Licensing".
- Provide an original surety tax bond for each fuel type. To assist you in determining your required bond coverage, the bond worksheet is available at www.dol.wa.gov.

Special Fuel and Motor Fuel Blenders provide:

- Proof of excise tax registration (form 637 from the IRS) to produce biodiesel or ethanol or to blend these with petroleum products.

Motor and Special Fuel Suppliers provide:

- Proof of excise tax registration (form 637 from the IRS) to engage in tax free transactions in the bulk transfer terminal system.

Motor and Special Fuel Importers provide:

- Copies of licenses issued by jurisdictions from which fuel is imported. Some jurisdictions may not require a license.

Motor and Special Fuel Exporters provide:

- Copies of licenses issued by jurisdictions to which fuel is exported. Some jurisdictions may not require a license.

If you have questions, contact Ann Diaz, Excise Tax Examiner at (360) 664-1853.

Skip a trip – go online: dol.wa.gov

RCW 18.36.060; 82.38.110; 82.42.040.