



Texas Application for Fuels Tax License

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TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

General Information

Who Must Submit This Application - You must submit this application if you are a sole owner, partnership, corporation or other organization who is required to be licensed under Texas Motor Fuels Tax Law for the type and class of license required. (TEX. TAX CODE ANN. ch. 162)

For Assistance - If you have any questions about this application, filing tax returns or any other tax-related matter, you can contact the Texas State Comptroller's field office in your area, or call 800-252-1383.

General Instructions -

- Please do not separate pages.
- Write only in white areas.
- Complete this application and mail to
Comptroller of Public Accounts
111 E. 17th St.
Austin, TX 78774-0100

Federal Privacy Act - Disclosure of your Social Security number is required and authorized under law, for the purpose of tax administration and identification of any individual affected by applicable law. 42 U.S.C. §405(c)(2)(C)(i); Texas Govt. Code §§403.011 and 403.078. Release of information on this form in response to a public information request will be governed by the Public Information Act, Chapter 552, Government Code, and applicable federal law.

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone numbers listed on this form.

Specific Instructions

Item 1 - Sole Owner: Enter the first name, middle initial and last name.

Item 4 - Other Organization: Explain the type of organization. *Examples: Social Club, Independent School District, Family Trust.* Please submit a copy of the trust agreement.

Item 5 - Partnership: Enter the legal name of the partnership.
Corporation: Enter the legal name exactly as it is registered with the Secretary of State.
Other Organization: Enter the title of the organization.

Items 3 & 6 - If you have both a Texas taxpayer number and a Texas Identification Number, enter the Texas Identification Number. *(Use only the first 11 digits of this number.)*

Item 7 - Enter the Federal Employer Identification Number (FEIN) assigned to your business by the Internal Revenue Service.

Item 9 - Enter complete mailing address where you wish to receive mail from the Comptroller of Public Accounts. If you wish to receive mail at a different address for other taxes, attach a letter with other addresses.

Item 13 - Texas Corporation/LLC: Enter the file number assigned by the Secretary of State and date of formation.

Item 14 - Foreign Corporation/LLC (*formed outside of Texas*): Enter the state or country of formation, the charter/file number and date, and the Texas Secretary of State file number and date.

Item 16 - Limited Partnership: Enter the state in which the partnership is registered and the limited partnership number issued by the Secretary of State.

Item 17 - Partnership: Enter information for all partners.
Corporation or Other Organization: Enter the information for the principal officers (president, vice-president, secretary).
If the applicant does not have a Social Security number (SSN), enter the Individual Taxpayer Identification Number (ITIN) or other number assigned by the federal government for use when filing federal income tax returns.

Item 18 - Enter the actual location of your business, street address or meaningful directions. Example: "3 miles south of FM 1960 on Jones Road." Do not use P.O. Box or rural route number.

Item 20 - Check the appropriate block(s). This application can be used to apply for multiple fuel licenses.

Below is a list of taxes and fees collected by the Comptroller of Public Accounts. If you are responsible for reporting or paying one of the listed taxes or fees, and you **do not have a permit or an account with us for this purpose**, please obtain the proper application by calling 1-800-252-5555 or by visiting your local Enforcement field office. Applications are also available online at www.comptroller.texas.gov/taxes/forms/.

TAX TYPE(S)

Amusement Tax - If you engage in any business dealing with coin-operated machines OR engage in business to own or operate coin-operated machines exclusively on premises occupied by and in connection with the business, you must complete **Form AP-146 or Form AP-147**.

Automotive Oil Sales Fee - If you manufacture and sell automotive oil in Texas; or you import or cause automotive oil to be imported into Texas for sale, use or consumption; or you sell more than 25,000 gallons of automotive oil annually and you own a warehouse or distribution center located in Texas, you must complete **Form AP-161**.

Battery Sales Fee - If you sell or offer to sell new or used lead acid batteries, you must complete **Form AP-160**.

Cement Production Tax - If you manufacture or produce cement in Texas, or you import cement into Texas and you distribute or sell cement in intrastate commerce or use the cement in Texas, you must complete **Form AP-171**.

Cigarette, Cigar and/or Tobacco Products Tax - If you wholesale, distribute, store or make retail sales of cigarettes, cigars and/or tobacco products, you must complete **Form AP-175 or Form AP-193**.

Coastal Protection Fee - If you transfer crude oil and condensate to or from vessels at a marine terminal located in Texas, you must complete **Form AP-159**.

Crude Oil and Natural Gas Production Taxes - If you produce and/or purchase crude oil and/or natural gas, you must complete **Form AP-134**.

Direct Payment Permit - If you annually purchase at least \$800,000 worth of taxable items for your own use and not for resale, you must complete **Form AP-101** to qualify for the permit.

Franchise Tax - If this entity does not have a franchise tax account, you must complete **Form AP-114**. (Does not apply to sole proprietorships or general partnerships directly owned by natural persons who are not registered as a limited liability partnership.)

Fuels Tax - If you are required to be licensed under Texas Motor Fuels Tax Law, you must complete **Form AP-133**.

Miscellaneous Gross Receipts Tax - If you are a utility company located in an incorporated city or town having a population of more than 1,000 according to the most recent federal census and intend to do business in Texas, you must complete **Form AP-110**.

Oil and Gas Servicing Tax - If you provide certain services on oil and gas wells, you must complete **Form AP-238**.

Hotel Occupancy Tax - If you provide sleeping accommodations to the public for a cost of \$15 or more per day, you must complete **Form AP-102**.

International Fuel Tax Agreement (IFTA) - If you operate qualified motor vehicles that require you to be licensed under the International Fuel Tax Agreement, you must complete **Form AP-178**.

Manufactured Housing Sales Tax - If you are a manufacturer of manufactured homes or industrialized housing engaged in business in Texas, you must complete **Form AP-118**.

Maquiladora Export Permit - If you are a maquiladora enterprise and wish to make tax-free purchases in Texas for export to Mexico, you must complete **Form AP-153** to receive the permit.

Motor Vehicle Seller-Financed Sales Tax - If you finance sales of motor vehicles and collect Motor Vehicle Sales Tax in periodic payments, you must complete **Form AP-169**.

Motor Vehicle Gross Rental Tax - If you rent motor vehicles in Texas, you must complete **Form AP-143**.

Petroleum Products Delivery Fee - If you are required to be licensed under Texas Water Code, sec. 26.3574, you must complete **Form AP-154**.

Sales and Use Tax - If you engage in business in Texas; AND you sell or lease tangible personal property or provide taxable services in Texas to customers in Texas; and/or you acquire tangible personal property or taxable services from out-of-state suppliers that do not hold a Texas Sales or Use Tax permit, you must complete **Form AP-201**.

Texas Customs Broker License - If you have been licensed by the United States Customs Service AND want to issue export certifications, you must complete **Form AP-168**.

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Type or print.

Do not write in shaded areas.

SOLE OWNER IDENTIFICATION
1. Name of sole owner (First name, middle initial and last name)
2. Social Security number (SSN)
3. Taxpayer number for reporting any Texas tax OR Texas Identification Number if you now have or have ever had one

NON-SOLE OWNER IDENTIFICATION
4. Business organization type
5. Legal name of partnership, company, corporation, association, trust or other
6. Taxpayer number for reporting any Texas tax OR Texas Identification Number if you now have or have ever had one...
7. Federal Employer Identification Number (FEIN) assigned by the Internal Revenue Service
8. Check here if you do not have a FEIN.

BUSINESS INFORMATION
9. Mailing address
10. Name of person to contact regarding day to day business operations
11. Principal type of business
12. Primary business activities and type of products or services to be sold

TAXPAYER INFORMATION
If you are a SOLE OWNER, skip to Item 18.
13. If the business is a Texas profit corporation, nonprofit corporation, professional corporation or limited liability company, enter the file number and date.
14. If the business is a non-Texas profit corporation, nonprofit corporation, professional corporation or limited liability company, enter the state or country of formation, charter/file number and date, Texas Secretary of State file number and date.
15. If the business is a corporation, have you been involved in a merger within the last seven years?
16. If the business is a limited partnership or registered limited liability partnership, enter the home state and registered identification number.
17. General partners, principal members/officers, managing directors or managers

BUSINESS LOCATION
18. Business location name and address (Attach additional sheets for each additional location.)
Business location name
Street and number (Do not use P.O. Box or rural route.)
City
State
ZIP code
County
Physical location (If business location address is a rural route and box number, provide directions.)
Business location phone

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19. Legal name of entity (Same as Item 1 OR Item 5)

LICENSE TYPES

You can apply for multiple licenses on this application.

20. Please check the type of license(s) for which you are applying and **attach a letter of business operation** for each license types that includes the following:
- a description of your business activities, - whether or not fuel will be imported into Texas and from where the fuel will be imported,
- planned uses or sales, - whether or not fuel will be exported from Texas and where the fuel will be exported,
- the name and address of your supplier,
- the name and address of your major customers,
- a description of how you will deliver your own fuel,

A - **TERMINAL OPERATOR** - A **terminal operator** is a person who owns, operates or otherwise controls a terminal and has been issued a Terminal Control Number under the Internal Revenue Code.

Type of terminal..... Barge Pipeline Refinery

Attach additional sheet(s), listing all terminals located in Texas, including city, state, ZIP code and Terminal Control Number.

B - **SUPPLIER** - A **supplier** is a person registered under Section 4101, Internal Revenue Code, (637 Certificate of Registration) for transactions of motor fuel in the bulk transfer/terminal system, and is a position holder of motor fuel in a terminal or refinery in this state, a person who owns motor fuel in a marine vessel in this state or a person who receives motor fuel in this state under a two-party exchange. A position holder has a contract with a terminal operator for the use of storage facilities and terminaling services for motor fuel at a terminal. A supplier may act as a distributor, importer, exporter, blender or aviation fuel dealer without obtaining a separate license. A person or entity that holds a Texas Supplier license will also be required to hold a Petroleum Product Delivery Fee Permit and file corresponding monthly reports.

Do you hold position (own an inventory in a terminal for sale or exchange) and have been issued a federal Certificate of Registry (under 26 U.S.C. Section 4101) by the Internal Revenue Service?..... Yes No

If "Yes," list your Certificate of Registry Number.....

Please check the appropriate fuel type(s)..... Diesel fuel Gasoline

How many Texas tax-free gallons do you expect to purchase or otherwise acquire each month over the next 12 months, on average?

Attach additional sheet(s), listing all Texas IRS registered terminals you will be a position holder of fuel inventory or where you will hold a contract with a terminal operator, including city, state, ZIP code and Terminal Control Number. Minimum bond required is \$600,000.

C - **PERMISSIVE SUPPLIER** - A **permissive supplier** is a person registered under Section 4101, Internal Revenue Code, (637 Certificate of Registration), and is a position holder in motor fuel located only in another state or receives motor fuel only in another state under a two-party exchange and elects, but is not required, to have a supplier's license for the purpose of collecting tax on motor fuel removed from an out-of-state terminal destined for delivery into Texas. A permissive supplier may act as a distributor, importer, exporter, blender or aviation fuel dealer without obtaining a separate license. A person or entity that holds a Texas Permissive Supplier license may also be required to hold a Petroleum Product Delivery Fee Permit and file corresponding monthly reports

Do you hold position (own an inventory in a terminal for sale or exchange) in motor fuel in an out-of-state terminal and have been issued a federal Certificate of Registry (under 26 U.S.C. Section 4101) by the Internal Revenue Service?..... Yes No

If "Yes," list your Certificate of Registry Number.....

Do you elect to collect Texas tax on motor fuel removed from the out-of-state terminal destined for Texas?..... Yes No

Attach additional sheet(s), listing all out-of-state terminals where Texas tax will be collected, including city, state, ZIP code and Terminal Control Number.

Do you intend to import fuel into Texas from either out-of-state or out-of -country?..... Yes No

Please check the appropriate fuel type(s)..... Diesel fuel Gasoline

How many Texas tax-free gallons do you expect to purchase or otherwise acquire each month over the next 12 months, on average?

Minimum bond required is \$600,000.

D - **DISTRIBUTOR** - A **distributor** is a person who acquires motor fuel from a licensed supplier, permissive supplier or another licensed distributor and who makes sales at wholesale (deliveries for resale and/or sales in bulk deliveries by way of transport truck, railcar or barge to end-users). In addition to selling at wholesale, a distributor's activities may include sales at retail. A licensed distributor may act as an importer, exporter or blender without obtaining a separate license. A separate license is required to operate as an aviation fuel dealer. A person or entity that holds a Texas Distributor license may also be required to hold a Petroleum Product Delivery Fee Permit and file corresponding monthly reports

Do you purchase motor fuel from a licensed supplier, permissive supplier or another licensed distributor for resale at wholesale?..... Yes No

Do you purchase motor fuel for resale only through your own retail stations?..... Yes No

Do you purchase motor fuel for resale at wholesale and also through your own retail stations?..... Yes No

Do you intend to import fuel into Texas from either out-of-state or out-of -country?..... Yes No

Please check the appropriate fuel type(s)..... Diesel fuel Gasoline

How many Texas tax-free gallons do you expect to purchase or otherwise acquire each month over the next 12 months, on average?

Minimum bond required is \$30,000.

E - **IMPORTER** - An **importer** is a person who imports motor fuel into this state. An importer may act as an exporter or blender without obtaining a separate license. A person or entity that holds a Texas Importer license will also be required to hold a Petroleum Product Delivery Fee Permit and file corresponding monthly reports.

Do you import motor fuel into Texas outside the bulk transfer/terminal system?..... Yes No

If "Yes," attach additional sheets, listing the state and license number issued to you by the state where the motor fuel originates.

Do you import motor fuel into Texas for resale at wholesale? (If "Yes," also complete Section D for distributor license.)..... Yes No

Do you import motor fuel into Texas for resale only through your own retail stations?..... Yes No

Do you import motor fuel into Texas for your own use only?..... Yes No

Do you purchase tax-free dyed diesel fuel in Texas for your own use?..... Yes No

Please check the appropriate fuel type(s)..... Diesel fuel Gasoline

How many Texas tax-free gallons do you expect to purchase or otherwise acquire each month over the next 12 months, on average?

Minimum bond required is \$30,000.

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21. Legal name of entity (Same as Item 1 OR Item 5)

F - MOTOR FUEL TRANSPORTER - A motor fuel transporter is a person who transports gasoline, diesel fuel or gasoline blended fuel outside the bulk transfer/terminal system by means of a transport vehicle, railroad tank car or a marine vessel.

Do you transport motor fuel owned by others outside the bulk transfer/terminal system by means of a transport vehicle, a railroad tank car or marine vessel? Yes No

G - AVIATION FUEL DEALER - An aviation fuel dealer is a person who is the operator of an aircraft servicing facility that delivers gasoline or diesel fuel exclusively into the supply tanks of aircraft or into equipment used solely for servicing aircraft.

Do you own or operate a servicing facility at an airport from which all gasoline, aviation gasoline, jet fuel and diesel fuel purchased will be delivered only into aircraft, aircraft servicing equipment or into the bulk storage tanks of other licensed aviation fuel dealers? Yes No
Do you buy aviation fuel for your own use? Yes No

H - COMPRESSED NATURAL GAS/LIQUEFIED NATURAL GAS DEALER - A compressed natural gas/liquefied natural gas dealer is a person who delivers compressed natural gas (CNG) or liquefied natural gas (LNG) into the fuel supply tanks of motor vehicles.

How many Texas tax-free gallons do you expect to purchase or otherwise acquire each month over the next 12 months, on average? ...

I - EXPORTER - An exporter is a person who exports motor fuel from Texas.

Do you export motor fuel outside the bulk transfer/terminal system to a destination other than Texas? Yes No

If "Yes," attach additional sheets, listing the state and license number issued to you by the state where the motor fuel is destined.

Please check the appropriate fuel type(s). Diesel fuel Gasoline

How many Texas tax-free gallons do you expect to purchase or otherwise acquire each month over the next 12 months, on average? ...

Minimum bond required is \$30,000.

J - BLENDER - A blender is a person who produces blended motor fuel outside the bulk transfer/terminal system by mixing one or more petroleum products with another product, regardless of the original character of product blended.

Do you blend or mix one or more blending agents, components or other materials with petroleum products outside the bulk transfer/terminal system into a product that is capable of being used in an engine to propel a motor vehicle? Yes No

Please check the appropriate fuel type(s). Diesel fuel Gasoline

How many Texas tax-free gallons do you expect to purchase or otherwise acquire each month over the next 12 months, on average? ...

Minimum bond required is \$30,000.

K - INTERSTATE TRUCKER - An interstate trucker is a person who operates a motor vehicle only in Mexico and in Texas for commercial purposes and the motor vehicle (1) has two axles with a registered gross weight in excess of 26,000 pounds; (2) has three axles; or (3) is used in combination and the registered gross weight of the combination exceeds 26,000 pounds.

United States Department of Transportation (USDOT) number

If you are base plated in Texas and travel to other states, you may need to apply for an International Fuel Tax Agreement license (Form AP-178) or obtain a trip permit. If you are base plated in another IFTA state or Canadian province, check with that jurisdiction's officials.

Please check the appropriate fuel type(s). Compressed Natural Gas (CNG)/Liquefied Natural Gas (LNG) Diesel fuel Gasoline

NOTE: If you purchase compressed natural gas (CNG) or liquefied natural gas (LNG) in bulk to be used in a motor vehicle that is licensed as an Interstate Trucker or registered under IFTA, you must also apply for a Compressed Natural Gas/Liquefied Natural Gas Dealer License.

Do you travel in Texas and Mexico only? Yes No

Do you maintain bulk storage facilities in Texas? Yes No

Do you carry passengers or property in Texas when both the pickup and delivery occur within Texas? Yes No

Do you have facilities and/or employees, independent contractors, agents or other representatives in Texas for storage, delivery or shipment of goods? Yes No

L - DYED DIESEL FUEL BONDED USER - A dyed diesel fuel bonded user is a person who purchases dyed diesel fuel for non-highway use, except as provided by Sec. 162.235, Tax Code, and is authorized to purchase ONLY dyed diesel fuel tax free from licensed suppliers, licensed permissive suppliers or licensed distributors.

Will you purchase 10,000 gallons or less per calendar month? If "Yes," you may qualify for a Signed Statement. Yes No

Will you purchase 25,000 gallons or less per calendar month for dyed diesel fuel used exclusively in off-highway agricultural equipment for the production of crops, livestock and/or other agricultural products that are held for sale or used exclusively in the initial start-up or to increase oil and gas production? If "Yes," you may qualify for a Signed Statement. Yes No

Do you have bulk storage facilities? Yes No

Are you purchasing the dyed diesel fuel exclusively for your own use? Yes No

Will any of the dyed diesel fuel be delivered into the fuel supply tank of a motor vehicle licensed for highway use? Yes No

How many Texas tax-free gallons do you expect to purchase or otherwise acquire each month over the next 12 months, on average? ...

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22. Legal name of entity (Same as Item 1 OR Item 5)

PREVIOUS OWNER INFORMATION
If you purchased an existing business or business assets, complete Items 23-26.
23. Previous owner's trade name
24. Previous owner's legal name, address and phone number
25. Check each of the following items you purchased
26. Purchase price of this business or assets and the date of purchase

SURETY / SECURITY INFORMATION
Items 27 - 34 must be completed by surety company or financial institution. Please make copies of Items 27 - 35 to report multiple bonds.
27. Check type of surety/security securing permit applied for and indicate amount
28. Legal name of surety company/financial institution that is authorized and qualified to do business in Texas
29. Mailing address of surety company/financial institution
30. Surety company/financial institution federal Employer Identification Number (FEIN)
31. Does surety company/financial institution have a taxpayer number for reporting any Texas tax OR a Texas Identification Number?
32. Bond beginning effective date, Surety bond number, Bond amount
33. Applicant as PRINCIPAL and surety company as SURETY, their heirs, executors and assigns, are liable to the State of Texas
34. Signed this day of, 20

SIGNATURES
35. The sole owner, all general partners, corporation president, vice-president, secretary or treasurer, managing director or an authorized representative must sign this application. Representative must submit a written power of attorney with application.
I (We) declare that the information in this document and any attachments is true and correct to the best of my (our) knowledge and belief.
Type or print name and title of sole owner, partner or officer
Type or print name and title of partner or officer
Type or print name and title of partner or officer

WARNING. You may be required to obtain an additional permit or license from the State of Texas or from a local governmental entity to conduct business. A listing of links relating to acquiring licenses, permits, and registrations from the State of Texas is available online at http://www.Texas.gov. You may also want to contact the municipality and county in which you will conduct business to determine any local governmental requirements.