



Form FT-1
State Form 46297
(R21 / 6-25)

Indiana Department of Revenue
**Fuel Tax License /
Registration Application**

Mailing/Contact Information:
Indiana Department of Revenue
P.O. Box 6080
Indianapolis, IN 46206
317-615-2630

This application can also be completed electronically via INTIME, DOR's e-services portal, at intime.dor.in.gov.

Section A: Applicant Information			
1. Business Legal Name		2. Business Trade Name (DBA)	
3. Physical Address (City, State, ZIP Code, County)			
4. Mailing Address (City, State, ZIP Code, County)			
5. Federal Employer Identification Number (FEIN)		6. Indiana Taxpayer Identification Number (TID)	
7. Telephone Number		8. Email Address	
9. Name of Contact Person		10. NAICS Code	
11. Type of Entity <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Other: _____			
12. If Entity is a Corporation:			
A. State of Incorporation		B. Date of Incorporation	
		C. State of Commercial Domicile	
13. Owner, Partner, and Officer Information (Attach additional sheets if necessary.)			
Name	Social Security Number	Street Address, City, State, and ZIP Code	Officer Type
14. Date Motor Fuel Operations Began in Indiana			
15. Do you hold a Federal 637 registration under section 4101 of the Internal Revenue Act? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If Yes, enter the registration number and applicable activity letter(s), then attach a copy of the registration letter.			

Section B: License / Registration Information

1. Check the box for each license type, permit type or registration that applies. See instructions for details.

✓	License / Permit Type	Fee	Remaining Sections of Application to Complete	Bond Required	Financial Statement Required
	Special Fuel Supplier License	\$500	C, R	Yes	Yes
	Special Fuel Permissive Supplier License	\$50	D, R	Yes	Yes
	Special Fuel Terminal Operator License	\$300	E	Yes	Yes
	Special Fuel Exporter License	\$200	F	Yes	Yes
	Special Fuel Importer License	\$200	G	Yes	Yes
	Special Fuel Transporter License	\$50	H	Yes	Yes
	Special Fuel Blender License	No Fee	I	No	No
	Dyed Fuel User Registration	No Fee	J	No	No
	Gasoline Distributor License	\$100	K	Yes	Yes
	Gasoline Use Tax Permit	\$100	L	Yes	Yes
	Gasoline Transporter License	No Fee	M	No	No
	Marina Fuel Exemption Permit	\$15	N	No	No
	Aviation Fuel Exemption Permit	\$15	O	No	No
	Oil Inspection Fee Reporter	No Fee	P	Yes	Yes
	Petroleum Severance Reporter	No Fee	Q	No	No

Section C: Special Fuel Supplier Details

1. Will you own special fuel products that are stored in an Indiana terminal or biodiesel production plant?

☐ Yes (Attach copies of terminal lease agreement(s) / throughput agreement(s).) ☐ No

2. If you answered "Yes" to question 1 above, provide the following information:

Terminal Name	Terminal Address	Terminal Code

3. Estimated Gallons Dispersed

	Taxable (#1 Diesel, #2 Diesel, Biodiesel, Blended Biodiesel)	Taxable (Compressed Natural Gas, Liquid Natural Gas)	Nontaxable (Dyed Diesel, Dyed Biodiesel, Dyed Blended Biodiesel)
A. Annual Estimated Gallons			
B. Total Annual Estimated Taxable Gallons			

4. To calculate the required bond amount, take the Total Annual Estimated Gallons and divide by 6. Multiply this number by \$0.61. Enter the greater of the result or \$2000 (round up to the nearest \$1000). \$ _____

Section D: Special Fuel Permissive Supplier Details

1. Will you own special fuel products that are stored in a terminal or biodiesel production plant outside of Indiana from which fuel destined for Indiana will be withdrawn?

☐ Yes (Attach copies of terminal lease agreement(s) / throughput agreement(s).) ☐ No

2. If you answered "Yes" to question 1 above, provide the following information:

Terminal Name	Terminal Address	Terminal Code

3. Estimated Gallons Dispersed

	Taxable (#1 Diesel, #2 Diesel, Biodiesel, Blended Biodiesel)	Taxable (Compressed Natural Gas, Liquid Natural Gas)	Nontaxable (Dyed Diesel, Dyed Biodiesel, Dyed Blended Biodiesel)
A. Annual Estimated Gallons			
B. Total Annual Estimated Taxable Gallons			

4. To calculate the required bond amount, take the Total Annual Estimated Gallons and divide by 6. Multiply this number by \$0.61. Enter the greater of the result or \$2000 (round up to the nearest \$1000). \$ _____

Section E: Special Fuel Terminal Operator Details

1. Will you own and/or operate terminals in Indiana?

☐ Yes (Attach copies of terminal lease agreement(s) / throughput agreement(s).) ☐ No

2. Will you own and/or operate any terminals outside of Indiana from which fuel will be delivered in Indiana?

☐ Yes ☐ No

3. If you answered "Yes" to question 1 or 2 above, provide the following information:

Position Holder Name	Terminal Name	Terminal Code

4. A bond in the amount of \$2000 is required.

Section F: Special Fuel Exporter Details

1. Will you export special fuel, including biodiesel, from the state of Indiana?

☐ Yes (Attach a copy of the license from each destination jurisdiction.) ☐ No

2. A bond in the amount of \$2000 is required.

Section G: Special Fuel Importer Details

1. Will you own bulk storage facilities containing special fuel outside of Indiana that are not part of a federally registered terminal or refinery?

☐ Yes ☐ No

2. Estimated Gallons Imported

	Taxable (#1 Diesel, #2 Diesel, Biodiesel, Blended Biodiesel)	Taxable (Compressed Natural Gas, Liquid Natural Gas)	Nontaxable (Dyed Diesel, Dyed Biodiesel, Dyed Blended Biodiesel)
A. Annual Estimated Gallons			
B. Total Annual Estimated Taxable Gallons			

3. To calculate the required bond amount, take the Total Annual Estimated Gallons and divide by 6. Multiply this number by \$0.61. Enter the greater of the result or \$2000 (round up to the nearest \$1000). \$ _____

Section H: Special Fuel Transporter Details

1. Will you transport special fuel within, into or out of Indiana?

☐ Yes ☐ No

2. Select any other modes of transport:

☐ Barge ☐ Pipeline ☐ Rail

3. A bond in the amount of \$2000 is required.

Section I: Special Fuel Blender Details

1. Will you blend nontaxable special fuel with taxable special fuel?

☐ Yes ☐ No

2. If you answered "Yes" to question 1 above, provide the following information:

Address of Blending Location	Types of Fuel Blended

Section J: Dyed Fuel User Details

1. Will you use red-dyed low sulfur diesel in a motor vehicle?

☐ Yes ☐ No

2. Will you qualify for a federal diesel fuel tax exemption under Section 4082 of the Internal Revenue Code?

☐ Yes ☐ No

3. If you store red-dyed low sulfur diesel in storage tanks, provide the following information:

Address of Storage Location	Tank Capacity

Section K: Gasoline Distributor Details

1. Will you import gasoline products?

☐ Yes ☐ No

If Yes, list the states.

2. Will you export gasoline products?

☐ Yes ☐ No

If Yes, list the states.

3. Will you own gasoline products in an Indiana terminal?

☐ Yes (Attach copies of terminal lease agreement(s) / throughput agreement(s).) ☐ No

4. Will you own gasoline products in a terminal outside of Indiana from which fuel destined for Indiana will be withdrawn?

☐ Yes (Attach copies of terminal lease agreement(s) / throughput agreement(s).) ☐ No

5. Will you own bulk storage facilities containing gasoline products in Indiana that are not part of a federally registered terminal / refinery?

☐ Yes ☐ No

6. Will you own bulk storage facilities containing gasoline products outside Indiana that are not part of a federally registered terminal / refinery from which fuel destined for Indiana will be withdrawn?

☐ Yes ☐ No

7. If you answered "Yes" to any of questions 3 through 6, attach a list that contains the address, type of fuel, and storage capacity of each location.

8. Estimated Gallons Received

	Gasoline / Gasohol / Aviation Gasoline	Jet Fuel / Kerosene
A. Annual Estimated Taxable Gallons		
B. Total Annual Estimated Taxable Gallons		

9. To calculate the required bond amount, take the Total Annual Estimated Gallons and divide by 4.

Multiply this number by \$0.36. Enter the greater of the result or \$2000 (round up to the nearest \$1000). \$ _____

Section L: Gasoline Use Tax Details

1. If you completed Section K, skip directly to question 9.

2. Will you import gasoline products?
☐ Yes ☐ No

If Yes, list the states.

3. Will you export gasoline products?
☐ Yes ☐ No

If Yes, list the states.

4. Will you own gasoline products in an Indiana terminal?

☐ Yes (Attach copies of terminal lease agreement(s) / throughput agreement(s).) ☐ No

5. Will you own gasoline products in a terminal outside of Indiana from which fuel destined for Indiana will be withdrawn?

☐ Yes (Attach copies of terminal lease agreement(s) / throughput agreement(s).) ☐ No

6. Will you own bulk storage facilities containing gasoline products in Indiana that are not part of a federally registered terminal / refinery?

☐ Yes ☐ No

7. Will you own bulk storage facilities containing gasoline products outside Indiana that are not part of a federally registered terminal / refinery from which fuel destined for Indiana will be withdrawn?

☐ Yes ☐ No

8. If you answered "Yes" to any of questions 4 through 7, attach a list that contains the address, type of fuel, and storage capacity of each location.

9. Estimated Gallons Sold

Gasoline / Gasohol

A. Total Annual Estimated Taxable Gallons

10. To calculate the required bond amount, take the Total Annual Estimated Taxable Gallons and divide by 4.

Multiply this number by the current rate shown in Departmental Notice #2 located at

www.in.gov/dor/files/dn02.pdf. Enter the greater of the result or \$2000 (round up to the nearest \$1000). \$ _____

Section M: Gasoline Transporter Details

1. Will you transport gasoline products within, into or out of Indiana?

☐ Yes ☐ No

2. Do you or will you hold an Indiana Gasoline Distributor License?

☐ Yes ☐ No

Section N: Marina Fuel Exemption Details

1. Will you operate a marine facility and sell gasoline at the facility for the exclusive purpose of propelling motorboat engines?

☐ Yes ☐ No

2. If you answered "Yes" to question 1, provide the following information:

Location address

Name of supplier

Gasoline storage capacity (gallons)

Section O: Aviation Fuel Exemption Details

1. Will you operate an airport where you sell gasoline for the exclusive purpose of propelling aircraft engines / motors?
☐ Yes ☐ No
2. Will you sell gasoline at an airport where the gasoline is sold for the exclusive purpose of propelling aircraft engines / motors?
☐ Yes ☐ No

3. If you answered "Yes" to question 1 or 2, provide the following information:

Location address

Name of supplier

Gasoline storage capacity (gallons)

Section P: Oil Inspection Details

This section does not need to be completed if you hold or are applying for a Gasoline Distributor License or any Special Fuel License.

1. Estimated Gallons Dispersed / Received

	Gasoline / Gasohol / Aviation Gasoline / Jet Fuel / Kerosene	Special Fuel
A. Annual Estimated Taxable Gallons Received		
B. Annual Estimated Taxable Gallons Disbursed		
C. Total Annual Taxable Gallons		

2. A bond in the amount of \$2000 is required.

Section Q: Petroleum Severance Details

1. Will you purchase or receive possession of petroleum (hydrocarbons produced at a well in a liquid or gaseous state) at the time of severance from the land?
☐ Yes ☐ No

Section R: Tax Pre-Collection Agreement for Special Fuel Suppliers / Permissive Suppliers

Do not complete this section if you did not complete Section C and/or Section D.

Select one of the following options:

- ☐ I agree to pre-collect and remit the special fuel tax on all undyed special fuel imported into Indiana from a terminal outside of Indiana.
- ☐ I agree to pre-collect and remit the special fuel tax from specific importers. I have included an attachment for each importer that indicates our agreement and includes signatures of both parties.
- ☐ I will not be collecting tax on any special fuel imported into Indiana from a terminal outside of Indiana.

Section S: Waiver (Optional)

This is a waiver of the right of confidentiality of this company's Gasoline Tax and Special Fuel Tax reports to which it is entitled under Indiana Code 6-8.1-7-1. This waiver authorizes the Indiana Department of Revenue to give information from those tax returns to a customer or supplier of this company and amounts reported by those customers or suppliers.

This waiver permits the Indiana Department of Revenue to disclose information from tax returns filed by this company to a customer or supplier who files reports with the Indiana Department of Revenue, or in cases when the customer or supplier has not reported a transaction reported by this company.

This waiver may be cancelled by an authorized representative of this company advising the Indiana Department of Revenue in writing of the cancellation of this waiver.

Taxpayer or Authorized Agent's Signature

Name of License Holder (same as indicated on license)

Typed or Printed Name

Title

Date

Telephone Number

Section T: Signature (This section must be completed by all applicants.)

I do hereby certify under penalty of perjury that the foregoing and attached information is a true and correct statement to the best of my knowledge and is a complete and full representation based upon the best information available.

Signature of Applicant

Title

Date

Telephone Number

Typed or Printed Name of Applicant

This application must be signed by the owner, general partner, corporate officer, or resident agent before it will be accepted by the department.

Instructions for Completing Form FT-1

Purpose of this Form

Form FT-1, Fuel Tax License / Registration Application, is used to register your business with the Indiana Department of Revenue (DOR) for fuel-related activities. It should be submitted prior to fuel related activity occurring.

You can complete the Fuel Tax License / Registration Application electronically via INTIME, DOR's e-services portal, at intime.dor.in.gov. You can also mail the completed application, required documentation, and license payment fee(s) to the address listed on the front of the form.

Contact DOR at 317-615-2630 or fetax@dor.in.gov for more information regarding this application.

Section A: Applicant Information

Complete all fields. If you do not yet have a 10-digit Indiana Taxpayer Identification Number, leave this blank.

Section B: License / Registration Information

1. Check the box for each one that applies. If a bond or financial statement is required, be sure to include it with your application.

Special Fuel Supplier. A person who imports or acquires immediately upon import into Indiana special fuel by pipeline or marine vessel from within a state, territory, or possession of the US into a terminal or that imports special fuel into Indiana from a foreign country, or that produces, manufactures, or refines special fuel within Indiana, or that owns special fuel in the pipeline and terminal distribution system in Indiana.

Special Fuel Permissive Supplier. Any person who does not meet the geographic jurisdictional connections to Indiana required of a supplier, but who holds an inventory position in a federally qualified terminal located outside of Indiana and who is registered under Section 4101 of the Internal Revenue Code.

Special Fuel Terminal Operator. The person who by ownership or contractual agreement is charged with the responsibility and physical control over the operation of the terminal. A terminal means a fuel storage and distribution facility that is supplied by pipeline or marine vessel, and from which special fuel may be removed at a rack and that has been registered as a qualified terminal by the Internal Revenue Service.

Special Fuel Exporter. Any person, other than a supplier, who purchases special fuel in Indiana for the purpose of transporting or delivering the fuel to another state or country.

Special Fuel Importer. A person who causes undyed special fuel to be delivered into Indiana on the person's own behalf, for the person's own account, or for resale to an Indiana purchaser, from another state in a fuel transport vehicle having a capacity of more than 5,400 gallons, or in a pipeline or barge shipment into storage facilities other than a qualified terminal.

Special Fuel Transporter. A person who is not licensed as a supplier who transports special fuel by truck, barge, rail or pipeline from a point outside of Indiana to a point inside Indiana, or from a point inside Indiana to a point outside Indiana, regardless of whether the person is engaged for hire in interstate or intrastate commerce.

Special Fuel Blender. A person who is engaged in the mixing of one or more petroleum products, with or without another product, excluding biodiesel or blended biodiesel, if the product obtained by the blending is capable of use in the generation of power for the propulsion of a motor vehicle, an airplane, or a motorboat.

Dyed Fuel User. A person who is purchasing red dyed low sulfur diesel and who qualifies for the federal diesel fuel tax exemption under Section 4082 of the Internal Revenue Code to operate motor vehicles on the highways with dyed fuel in the supply tank.

Gasoline Distributor. A person who first receives gasoline in Indiana or who desires to receive gasoline within Indiana without paying the gasoline tax to the supplier.

Gasoline Use Tax Permit Holder. A distributor, refiner, or terminal operator looking to receive gasoline within Indiana without paying the gasoline use tax must hold a permit in order to collect payments of the gasoline use tax from purchasers and recipients.

Gasoline Transporter. A person who is not licensed as a distributor who transports gasoline by truck, barge, rail or pipeline from a point outside Indiana to a point inside Indiana, or from a point inside Indiana to a point outside Indiana, regardless of whether the person is engaged for hire in interstate or intrastate commerce.

Marina Fuel Exemption Permit Holder. A person who operates a marina or boat livery on Lake Michigan or the Ohio River that sells tax free gasoline at that facility for the exclusive purpose of propelling motorboat engines.

Aviation Fuel Exemption Permit Holder. A person who operates an airport or a person engaged in business at an airport, who sells tax free gasoline at that facility for the exclusive purpose of propelling aircraft engines or motors.

Oil Inspection Fee Reporter. A person who distributes jet fuel, kerosene, naphtha, distillates, or fuel oil and who does not have a gasoline distributor license or any special fuel license(s).

Petroleum Severance Reporter. A person who purchases or receives petroleum (hydrocarbons produced at a well in a liquid or gaseous state) at the time of severance from the land.

Section C: Special Fuel Supplier Details

1. If you own special fuel in an Indiana terminal or biodiesel production plant, attach copies of any lease/throughput agreements.

2. Provide the name, physical location, and IRS terminal number. Terminal information can be found at www.irs.gov/businesses/small-businesses-self-employed/terminal-control-number-tcn-terminal-locations-directory.
3. Enter the estimated number of annual gallons to be dispersed in each field.
4. You must submit a surety bond (Form SF-2) or cash deposit (Form MF-134) in an amount that covers two months of your estimated tax liability or \$2000, whichever is greater.

Section D: Special Fuel Permissive Supplier Details

1. If you own special fuel destined for Indiana that is in a terminal or biodiesel production plant outside of Indiana, attach copies of any lease/throughput agreements.
2. Provide the name, physical location, and IRS terminal number. Terminal information can be found at www.irs.gov/businesses/small-businesses-self-employed/terminal-control-number-tcn-terminal-locations-directory.
3. Enter the estimated number of annual gallons to be dispersed in each field.
4. You must submit a surety bond (Form SF-2) or cash deposit (Form MF-134) in an amount that covers two months of your estimated tax liability or \$2000, whichever is greater.

Section E: Special Fuel Terminal Operator Details

1. If you own and/or operate terminals in Indiana, attach copies of any lease/throughput agreements.
2. Indicate if you will own and/or operate any terminals outside of Indiana from which fuel will be delivered in Indiana.
3. Provide the name, physical location, and IRS terminal number. Terminal information can be found at www.irs.gov/businesses/small-businesses-self-employed/terminal-control-number-tcn-terminal-locations-directory.
4. You must submit a surety bond (Form SF-2) or cash deposit (Form MF-134) of \$2000.

Section F: Special Fuel Exporter Details

1. If you export special fuel from the state of Indiana, attach a copy of your fuel license/permit for each destination jurisdiction.
2. You must submit a surety bond (Form SF-2) or cash deposit (Form MF-134) of \$2000.

Section G: Special Fuel Importer Details

1. Indicate if you own bulk storage facilities containing special fuel outside of Indiana that are not part of a federally registered terminal/refinery.
2. Enter the estimated number of annual gallons to be imported in each field.
3. You must submit a surety bond (Form SF-2) or cash deposit (Form MF-134) in an amount that covers two months of your estimated tax liability or \$2000, whichever is greater.

Section H: Special Fuel Transporter Details

1. Indicate if you will transport special fuel within, into or out of Indiana.
2. Attach a list of all vehicles that will be used on the highways of Indiana. Changes to the list of vehicles in use must be submitted to the department on an annual basis.
3. If you will transport fuel by modes other than trucks, indicate all applicable.

4. You must submit a surety bond (Form SF-2) or cash deposit (Form MF-134) of \$2000.

Section I: Special Fuel Blender Details

1. Indicate if you will blend nontaxable special fuel with taxable special fuel.
2. Provide the address of each location where fuel is being blended along with the types of special fuel.

Section J: Dyed Fuel User Details

1. Indicate if you use dyed diesel fuel in a motor vehicle.
2. Indicate if you qualify for a federal diesel fuel tax exemption.
3. If you have storage tanks that will contain dyed diesel fuel, provide the address where the fuel is stored and the capacity of each tank.

Section K: Gasoline Distributor Details

1. If you will import gasoline products into Indiana, list the states from which they will be imported.
2. If you will export gasoline products from Indiana, list the states to which they will be exported.
3. If you own gasoline products in an Indiana terminal, attach copies of terminal lease/throughput agreement(s).
4. If you own gasoline products destined for Indiana that are in a terminal outside of Indiana, attach copies of any lease/throughput agreements.
5. Indicate if you own bulk storage facilities containing gasoline in Indiana that are not part of a federally registered terminal/refinery.
6. Indicate if you own bulk storage facilities containing gasoline outside of Indiana that are not part of a federally registered terminal/refinery.
7. Attach a list of storage location(s), type of fuel and storage capacity.
8. Enter the estimated number of annual gallons to be received in each field.
9. You must submit a surety bond (Form MF-102), cash deposit (Form MF-134), or letter of credit (Form MF-135) in an amount that covers three months of your estimated tax liability or \$2000, whichever is greater.

Section L: Gasoline Use Tax Details

1. If you complete Section K to be a Gasoline Distributor, skip questions 2 through 8.
2. If you will import gasoline products into Indiana, list the states from which they will be imported.
3. If you will export gasoline products from Indiana, list the states to which they will be exported.
4. If you own gasoline products in an Indiana terminal, attach copies of terminal lease/throughput agreement(s).
5. If you own gasoline products destined for Indiana that are in a terminal outside of Indiana, attach copies of any lease/throughput agreements.
6. Indicate if you own bulk storage facilities containing gasoline in Indiana that are not part of a federally registered terminal/refinery.
7. Indicate if you own bulk storage facilities containing gasoline outside of Indiana that are not part of a federally registered terminal/refinery.

8. Attach a list of storage location(s), type of fuel and storage capacity.
9. Enter the estimated number of annual gallons to be sold.
10. You must submit a surety bond (Form GT-160) or cash deposit (Form MF-134) in an amount that covers three months of your estimated tax liability or \$2000, whichever is greater. The gasoline use tax rate changes monthly. Use the current rate found in Departmental Notice #2 at www.in.gov/dor/files/dn02.pdf.

Section M: Gasoline Transporter Details

1. Indicate if you will transport gasoline products within, into or out of Indiana.
2. Indicate if you currently hold or will hold an Indiana Gasoline Distributor License.

Section N: Marina Fuel Exemption Details

1. Indicate if you operate a marine facility located on Lake Michigan or the Ohio river and sell gasoline at that facility for the exclusive purpose of propelling motorboat engines.
2. Provide the address of the location, name of gasoline supplier and the storage capacity.

Section O: Aviation Fuel Exemption Details

1. Indicate if you operate an airport and sell gasoline there for the exclusive purpose of propelling aircraft engines/motors.
2. Indicate if you sell gasoline at an airport where the gasoline is sold for the exclusive purpose of propelling aircraft engines/motors.
3. Provide the address of the location, name of gasoline supplier and the storage capacity.

Section P: Oil Inspection Details

1. Enter the estimated number of annual gallons to be dispersed (special fuel)/received (gasoline products) in each field.
2. You must submit a surety bond (Form MF-202) of \$2000.

This section does not need to be completed if you hold or are applying for a Gasoline Distributor License or any Special Fuel License.

Section Q: Petroleum Severance Details

Indicate if you will purchase or take possession of petroleum at the time of severance from the land. Petroleum means all hydrocarbons produced at a well in a liquid or gaseous state.

Section R: Tax Pre-Collection Agreement

Special Fuel Suppliers and Permissive Suppliers must select one option from the choices.

Section S: Waiver

This section should be completed if you wish to give the department permission to share tax return information with your fuel provider/customer to resolve reporting discrepancies. This waiver may apply to all license types held by the taxpayer. This waiver is an optional form, and you are not required to complete this section. If you do not sign the waiver, you may be contacted and requested to send additional information concerning your return in the event of reporting discrepancies.

Section T: Signature

The application must be signed and dated by the owner, general partner, or a corporate officer listed in Section A of this application. You must also include the person's title and a phone number at which this person may be reached. This paper application will not be processed without a signature.

Additional Information

Some of the license types for which this application is being filed require a surety bond, cash bond, or letter of credit. To determine the required bond amount, check the license type(s) for which you are applying. This figure must be rounded up to the nearest thousand-dollar amount. All special fuel types may be included on one bond form. The bond should indicate each license type and the amounts being covered. A separate bond is required for the gasoline license types. Bond forms are available at www.in.gov/dor/tax-forms/fuel-tax-forms.

All bonds must be completed, signed, and notarized with a Power of Attorney attached before any license(s) can be issued.

Before submitting your license and bond information, be sure to:

- Complete all required sections of the license application.
- If applying for a Special Fuel Exporter license, include a copy of your fuel license/permit for each destination state.
- Include an executed surety bond, letter of credit, or cash bond equal to the amount required for each license type, if applicable.
- Include a current financial statement, beginning balance sheet, or year-end report.
- This application, required documentation, and the payment of any applicable license fee(s) may be either:
 1. Completed online via INTIME, DOR's e-services portal at intime.dor.in.gov.
OR
 2. By mailing this completed application, required documentation, and license payment fee(s) to the address listed on the front of the form.