



Indiana Department of Revenue
Fuel Tax License Application

License Number _____
Effective Date _____

This application must be accompanied by a completed Fuel Tax Surety Bond, Irrevocable Standby Letter of Credit (subject to departmental format) or Cash Bond, and a current financial statement or beginning balance sheet, if applicable.

Bond forms are available at www.in.gov/dor/3512.htm.

Section A: Taxpayer Information (section must be completed)
Please print legibly or type the information on this application.

1. Owner name, legal partnership name, corporate name, or other entity name		2. Federal Identification Number (FEIN)	
3. Business Trade Name or DBA		4. Name of Contact Person (Owner, Partner, or Corporate Officer)	
5. Business Location (City, State, Zip Code, County)			
6. Mailing Address (City, State, Zip Code, County)			
7. Telephone Number	8. Email Address	9. Requested Effective Date of License	
10. If your business is currently registered for any Indiana tax under this ownership, enter your Taxpayer Identification Number (TID)			
11. Check the type of organization of this business <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Fed. Govt. <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Other Govt. <input type="checkbox"/> Other		NAICS Code Number (https://secure.in.gov/apps/dor/bt1/naics.html)	
12. All Corporations must answer the following questions:			
A. State of Incorporation		B. Date of Incorporation	C. State of Commercial Domicile
D. If not incorporated in Indiana, enter the date authorized to do business in Indiana.		E. Accounting period year ending date	
13. Owner, Partners or Officers (Attach additional sheets if necessary)			
Social Security Number	Last Name, First Name, MI	Title	Street Address, City, State, Zip Code
14. License Type - Place an "X" in the box next to the license type(s) for which you are applying.			
<input type="checkbox"/> Special Fuel Supplier (Fee Amt \$500)	<input type="checkbox"/> Special Fuel Blender (No Fee)	<input type="checkbox"/> Marina Fuel Dealer (Fee Amt \$15)	
<input type="checkbox"/> Special Fuel Permissive Supplier (Fee Amt \$50)	<input type="checkbox"/> Dyed Fuel User (No Fee)	<input type="checkbox"/> Petroleum Severance (No Fee)	
<input type="checkbox"/> Special Fuel Terminal Operator (Fee Amt \$300)	<input type="checkbox"/> Gasoline Distributor (Fee Amt \$100)	<input type="checkbox"/> Gasohol Blender (No Fee)	
<input type="checkbox"/> Special Fuel Importer (Fee Amt \$200)	<input type="checkbox"/> Oil Inspection Distributor (Fee Amt \$100)		
<input type="checkbox"/> Special Fuel Exporter (Fee Amt \$200)	<input type="checkbox"/> Gasoline Use Tax Permit (Fee Amt \$100)		
<input type="checkbox"/> Transporter (Fee Amt \$50)	<input type="checkbox"/> Aviation Fuel Dealer (Fee Amt \$15)		
15. Reason License Needed			
<input type="checkbox"/> New Business	<input type="checkbox"/> Purchase of Existing Business	Purchased from whom _____	
<input type="checkbox"/> Other _____			

Section B: Special Fuel Supplier
(\$500 Registration Fee)

When applying for a Special Fuel Supplier's License, you must also complete Section Q of this application. Your License will not be processed if Section Q is not completed.

1. Indiana Terminal Location(s) Address, City, State, Zip Code	Terminal Code	Number of Storage Tanks	If tanks are leased Name and Address of Lessee	Total Terminal Storage Capacity
	Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel, Biodiesel and Blended Biodiesel)	Taxable Special Fuel (Compressed Natural Gas, Liquid Natural Gas)	Nontaxable Special Fuel (Dyed Diesel Fuel, Biodiesel Dyed and Blended Biodiesel Dyed)	
2. Annual Estimated Taxable Gallons				
3. To calculate bond amount: Total Annual Estimated Taxable Gallons ÷ 6 × \$.26 = Bond Amount Required (The bond amount must be in an amount equal to at least 2 months liability, but not less than \$2,000.)				\$ <input type="text" value=""/> .00

Section C: Special Fuel Permissive Supplier
(\$50 Registration Fee)

When applying for a Special Fuel Permissive Supplier's License, you must also complete Section Q of this application. Your License will not be processed if Section Q is not completed.

1. Terminal Location(s) Address, City, State, Zip Code	Terminal Code	Number of Storage Tanks	If tanks are leased Name and Address of Lessee	Total Terminal Storage Capacity
	Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel, Biodiesel and Blended Biodiesel)	Taxable Special Fuel (Compressed Natural Gas, Liquid Natural Gas)	Nontaxable Special Fuel (Dyed Diesel Fuel, Biodiesel Dyed and Blended Biodiesel Dyed)	
2. Annual Estimated Taxable Gallons				
3. To calculate bond amount: Total Annual Estimated Taxable Gallons ÷ 6 × \$.26 = Bond Amount Required (The bond amount must be in an amount equal to at least 2 months liability, but not less than \$2,000.)				\$ <input type="text" value=""/> .00

Section D: Special Fuel Terminal Operator
(\$300 Registration Fee)

1. Terminal Location(s) Address, City, State, Zip Code	Terminal Code	Number of Storage Tanks	If tanks are leased Name and Address of Lessee	Total Terminal Storage Capacity
2. A bond in the amount of \$2000 is required for a Terminal Operator's License				\$ 2000.00

Section E: Special Fuel Importer
(\$200 Registration Fee)

1. List the states from which you plan to import fuel.

A.	B.	C.	D.
	Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel, Biodiesel and Blended Biodiesel)	Taxable Special Fuel (Compressed Natural Gas, Liquid Natural Gas)	Nontaxable Special Fuel (Dyed Diesel Fuel, Biodiesel Dyed and Blended Biodiesel Dyed)
2. Annual Estimated Taxable Gallons			

3. To calculate bond amount: Total Annual Estimated Taxable Gallons ÷ 6 × \$.26 = Bond Amount Required

(The bond amount must be in an amount equal to at least 2 months liability, but not less than \$2,000.)

\$.00

Section F: Special Fuel Exporter
(\$200 Registration Fee)

1. List the states to which you plan to export fuel.

A.	C.	E.
B.	D.	F.

2. You must also submit, with this application, a copy of the license(s) from each of the destination jurisdictions listed above.

3. A Bond in the amount of \$2,000 is required for an Exporter's License.

Section G: Transporter
(\$50 Registration Fee)

1. Do you transport fuel in vehicles with a capacity greater than 5,400 gallons? Yes No If Yes, how many? _____

2. Do you transport fuel in vehicles with a capacity of 5,400 gallons or less? Yes No If Yes, how many? _____

3. Do you transport fuel by another manner other than truck? Yes No
If yes, indicate the method of transport: Barge Pipeline Rail

4. A Bond in the amount of \$2,000 is required for a Transporter's License.

Section H: Special Fuel Blender
(No Fee Required)

1. Do you blend or plan to blend non-taxable fuels with taxable special fuels? Yes No

2. What fuel types do you blend? _____

3. List the location(s) where you blend fuel and the storage capacity of the tanks.

Location - City, State, Zip Code	Tank Capacity

4. Estimate the total number of taxable gallons to be blended each calendar year. _____ gallons

No bond is required for a Blender's License.

Section I: Dyed Fuel User
(No Fee Required)

1. Do you use dyed fuel in a motor vehicle? Yes No

2. List all types of motor vehicles using dyed fuel. _____

3. List the location(s) where you store dyed fuel and the storage capacity of the tanks.

Location - City, State, Zip Code	Tank Capacity

4. Estimate the number of taxable gallons of dyed fuel to be used each calendar year. _____ gallons

No bond is required for a Dyed Fuel Users License.

Section J: Gasoline Distributor
(\$100 Fee Required)

1. Are you importing Gasoline? Yes No From what state(s): _____

2. Are you exporting Gasoline? Yes No To what state(s): _____

3. Do you operate service stations in Indiana? Yes No Number of service stations: _____

4. Do you operate bulk storage facilities in Indiana? Yes No Number of bulk storage facilities operated: _____

5. If you answered yes to any of the above questions, on an additional sheet of paper, list the complete address, city, state, zip code, type of fuel stored, and storage capacity of each location.

6. Indicate Annual Estimated Taxable Gallonage of the following (indicate Indiana information only):

	Gasoline/Gasohol/Aviation Gas/Alcohol	Jet Fuel/Kerosene
A. Total Receipts		
B. Non-Taxable Disbursement		
C. Taxable Gallons		

7. To calculate bond amount: Annual Estimated Taxable Gallons Line 6 ÷ 4 × \$.28 = Bond Amount Required

(The bond amount must be in an amount equal to at least 3 months liability, but not less than \$2,000) \$.00

Section K: Oil Inspection Distributor
(\$100 Fee Required)

1. Indicate Annual Estimated Taxable Gallonage of the following (indicate Indiana information only)

	Gasoline/Gasohol/Aviation Gas/Alcohol	Jet Fuel/Kerosene	Special Fuel
A. Total Receipts			
B. Non-Taxable Disbursement			
C. Taxable Gallons			

2. To calculate bond amount: Annual Estimated Taxable Gallons Line 1 ÷ 4 × \$.01 = Bond Amount Required

(The bond amount must be in an amount equal to at least 3 months liability, but not less than \$2,000) \$.00

Section L: Gasoline Use Tax Permit

(\$100 Fee Required)

1. Are you importing Gasoline? Yes No From what state(s): _____
2. Are you exporting Gasoline? Yes No To what state(s): _____
3. Do you operate service stations in Indiana? Yes No Number of service stations: _____
4. Do you operate bulk storage facilities in Indiana? Yes No Number of bulk storage facilities operated: _____
5. If you answered yes to any of the above questions, on an additional sheet of paper, list the complete address, city, state, zip code, type of fuel stored, and storage capacity of each location.
6. Indicate Annual Estimated Taxable Gallonage of the following (indicate Indiana information only):

	Gasoline/Gasohol/Alcohol
A. Total Receipts by Gallons	
B. Total Sales by Gallons	

7. A bond in an amount of at least \$2,000 is required or an amount as calculated by Indiana Code 6-2.5-3.5-18.

Section M: Aviation Fuel Dealer

(\$15 Fee Required)

1. Do you own or operate an airfield? Yes No If yes, indicate the location: _____
2. Do you own planes? Yes No If yes, how many: _____
3. Do you service other planes? Yes No
4. What is your gasoline storage capacity? _____ Gallons.
5. Name of your fuel supplier(s): _____
6. Estimated number of gallons that you will purchase during the first year of your permit: _____

No bond is required for an Aviation Dealer.

Section N: Marina Fuel Dealer

(\$15 Fee Required)

1. Do you own or operate a marina or boat livery? Yes No If yes, indicate the location: _____
2. Do you own motorboats? Yes No If yes, how many: _____
3. Do you service other boats? Yes No
4. What is your gasoline storage capacity? _____ Gallons
5. Name of your fuel supplier(s): _____
6. Estimated number of gallons that you will purchase during the first year of your permit: _____

No bond is required for a Marina Dealer.

Section O: Petroleum Severance

(No Fee Required)

1. Estimated Annual Barrels: _____

No bond is required for a Petroleum Severance Permit.

Section P: Gasohol Blender

(No Fee Required)

1. Do you blend or plan to blend non-taxable fuels with taxable gasoline? Yes No

2. What fuel types do you blend? _____

3. List the location(s) where you blend fuel and the storage capacity of the tanks.

Location - City, State, Zip Code	Tank Capacity

4. Estimate the total number of taxable gallons to be blended each calendar year. _____ gallons

No bond is required for a Gasohol Blender's Permit.

Section Q: Tax Precollection Agreement

(Must be completed by Suppliers and Permissive Supplier)

1. Select one of the following:

I choose Option 1 and agree to treat all out-of-state terminal removals of undyed special fuel for export into Indiana as if they were received in Indiana, and will collect the Indiana Special Fuel Tax from every purchaser.

I choose Option 2 and enter into a tax precollection agreement with the following importer(s). I have notified customers according to department guidelines.

If choosing Option 2, complete the Importer information for each company from which you have elected to collect the Indiana tax. Attach additional sheets if necessary.

I choose Option 3 and will not be collecting tax on any imports. I have notified customers according to department guidelines.

Supplier / Permissive Supplier Signature Title Date Telephone Number

2. Importer Information:

Name	License Number		
Address	Federal Identification Number		
City	State	Zip Code	

As an importer of undyed special fuel into Indiana, I agree to be a party to this tax precollection agreement and to pay all tax due to the supplier in accordance with Indiana law.

Importer Signature Title Date Telephone Number

Section R: 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 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 Administrator of the Returns Processing Division of 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 S: 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

Title

Date

Telephone Number

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

Instructions for Completing Form FT-1

General Information

Form FT-1 is the license application to be used when registering with the Indiana Department of Revenue, Fuel Tax Section, for Special Fuel and Gasoline licensing requirements, or a combination of both. This form also allows you to add a new license type to an existing registered location in the event your business activities expand. This application is separated by license type. The following table indicates which sections you must complete depending upon the type of licenses you wish to obtain:

License Types:	Complete Sections:
Special Fuel Supplier	A, B, D, E, F, G, H, Q, R, S
Special Fuel Permissive Supplier	A, C, D, E, Q, R, S,
Special Fuel Terminal Operator	A, D, R, S
Special Fuel Importer	A, E, R, S
Special Fuel Exporter	A, F, R, S
Special Fuel Transporter	A, G, R, S
Special Fuel Blender	A, H, R, S
Dyed Fuel User	A, I, R, S
Gasoline Distributor	A, J, R, S
Oil Inspection	A, K, R, S
Gasoline Use	A, L, R, S
Aviation Fuel Dealer	A, M, R, S
Marina Fuel Dealer	A, N, R, S
Petroleum Severance	A, O, R, S
Gasohol Blender	A, P, R, S

Note: Section R, waiver, is optional.

Important:

- All applicable questions must be answered. Failure to do so will result in a delay in processing and/or issuing your license(s).
- Please print legibly or type the information on your application.
- Any outstanding tax liabilities owed by the applicant or an owner, partner, or officer will delay application approval.
- To complete the license application, follow the section by section instructions.

Section A: Taxpayer Information

- 1. Owner Name, Legal Partnership Name, Corporate Name, or Other Entity Name.** If you are a sole proprietor, enter your last name, first name, and middle initial. If you are a corporation, enter your corporate name as listed on your corporate charter. If you are a partnership and have a legal partnership name, enter the name as recognized by the Internal Revenue Service. All government agencies should list their proper agency name.
- 2. Federal Employer Identification Number.** Enter your Federal Employer Identification Number. According to Federal

guidelines, most partnerships and all corporations are required to obtain a Federal Employer Identification Number. This number is also required whenever you withhold Federal income tax from employees, regardless of ownership type. If you have applied for a Federal Employer Identification number but have not yet received one, indicate "applied for" on this line. You may get this number by completing the Internal Revenue Service Form, SS-4. The Internal Revenue Service assigns your Federal Employer Identification Number to you.

- 3. Business Trade Name.** If you operate your business using a trade or DBA name, enter that name.
- 4. Contact Person.** Enter the name of a person within your organization whom the Indiana Department of Revenue may contact about fuel tax related matters.
- 5. Business Location.** Indicate the actual location of your business by providing the street address, city, state, zip code, and county. **Note:** A post office box is not acceptable as a business location address.
- 6. Mailing Address.** Indicate the mailing address for your business. Include the street address, post office box, city, state and ZIP code.
- 7. Telephone Number.** Enter the telephone number of your business including the area code. If applicable, include an extension.
- 8. Email Address.** Enter the email address of someone in your business that would receive email correspondence concerning fuel tax matters with the department.
- 9. Requested Effective Date of License.** Enter the date.
- 10. Indiana Taxpayer Identification Number.** The Taxpayer Identification Number (TID) is applicable only if you have previously registered with the department. The TID is a 10-digit number as shown on the Registered Retail Merchant Certificate. If you have previously registered, enter your TID on this line.
- 11. Ownership Type.** This line is used to indicate the type of ownership of your organization. You operate a Sole Proprietorship if you own the business as an individual. You operate a Partnership if you have a business partner(s) owning a portion of the business. You operate a Corporation if you filed with the Indiana Secretary of State or requested that office to authorize your business activities in Indiana. You are an LLP or LLC if you have been given such status from the federal government and have registered through the Indiana Secretary of State's Office. You are classified as Federal Government (Federal Government) if you are a federal agency, or federally chartered organization (e.g. American Red Cross), national bank, or federal credit union. You have a Government (Other Government) classification if you are a political subdivision

of the State of Indiana. Such agencies include state, county or city government, town boards, township trustees, and certain volunteer fire departments when under the control of the township trustee. Other entities are all other ownership types. Indicate what “other” organization you are registering for.

NAICS Code. Visit <https://secure.in.gov/apps/dor/bt1//naics.html> to obtain the North American Industrial Classification System list categorizing business types that best suits your business activities.

12. Corporation Information. This information is to be completed only if you are a foreign or domestic corporation.

- A. State of Incorporation** is the state where your articles of incorporation are filed.
- B. Date of Incorporation** is the date you incorporated.
- C. State of Commercial Domicile** is the principal place from where your trade or business is directed or managed. Commercial domicile is not necessarily in the state of incorporation.
- D. Enter the date you were authorized to do business in Indiana.** Authorization to do business in Indiana must be obtained from the Indiana Secretary of State’s Office. The telephone number is (317) 232-6531 or visit www.in.gov/sos.
- E. Accounting Period Year Ending Date** is the month and day your corporation closes its books. If you are on a calendar year, your accounting period date is December 31st. If you are on a fiscal year, the accounting period date will be any date other than Dec. 31st.

13. Name of Owner and/or Officers. List the following information regarding the owners, partners, or officers of your business. If the business is a Sole Proprietorship, enter your social security number, last name, first name, middle initial, title as owner, and home address. If the business is a Partnership, enter each general partner’s social security number, name, title of the partner, and home address. If the business is a Corporation, enter the social security numbers, names of the corporate officers, titles, and home addresses. If the business is a Government Agency or other type of ownership, enter social security number(s), name(s) of official officer(s), title(s), and home address(es). Social security numbers are required in accordance with IC 4-1-8-1. Affiliates of the registering entity listed on Line 3 must provide the federal identification number, its entity name and address as well as the names, addresses, and social security numbers of the affiliate’s responsible officers or partners. Attach additional sheets if necessary.

14. License Type. Indicate which license type(s) you are applying for by placing an “X” in the applicable box(es). You may apply for more than one (1) license type per application.

15. Reason License Needed. All applicants must complete this section. Indicate if this is a new business or the purchase of an existing business. Include the name of the person from whom you purchased the business. If the reason is other, indicate reason.

Note: Any time a company changes ownership or obtains a new Federal Employer Identification number, a new license is required.

Section B: Special Fuel Supplier’s License

This section must be completed if you wish to apply for a Supplier’s License. A Supplier is a person who 1) imports or acquires immediately upon import into Indiana special fuel via pipeline or marine vessel from another state into a terminal in Indiana; 2) imports special fuel into Indiana from a foreign country; 3) produces, manufactures, or refines special fuel in Indiana; or 4) owns special fuel in the pipeline and terminal distribution system in Indiana and is subject to the general taxing or police jurisdiction of Indiana, and in any case is also registered under Section 4101 of the Internal Revenue Code. **Note:** Licensed Suppliers are required to remit taxes due to the department by Electronic Funds Transfer (EFT). Contact the EFT department to request that it be sent to you by calling (317) 232-5500.

- 1. Indiana Terminal Locations.** Indicate the physical location of the terminal(s). Include your terminal code and the number of storage tanks at the terminal location. If any storage tanks are leased, indicate the name and address of the lessee. Indicate the total storage capacity within the terminal. **Note:** A post office box number is not acceptable as a terminal address.
- 2. Annual Estimated Taxable Gallons.** Indicate your annual estimated taxable gallons for “Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel, Biodiesel, Blended Biodiesel, Compressed Natural Gas, Liquid Natural Gas)” and “Nontaxable Special Fuel (Dyed Diesel Fuel, Biodiesel Dyed and Blended Biodiesel Dyed)”.
- 3. Bond.** Estimate the annual (12 months) taxable gallons. Divide the amount by 6 to determine your 2 months average taxable gallons. Multiply the 2 months average taxable gallons by the current tax rate of \$.26 per gallon to determine the bond amount required. A minimum bond of \$2,000 is required.

Note: A licensed Supplier does not have to apply for any other license type. Once you obtain a Supplier’s license, you are automatically qualified to operate as a Terminal Operator, Oil Inspection Distributor, Transporter, Importer, Exporter, or Blender. If you want to obtain any of the previously mentioned licenses, you must complete the required section for each license. Suppliers who operate terminals will be required to file the terminal operator’s monthly report, Form SF-501.

Note: A current financial statement, beginning balance sheet, or year-end report must accompany this application.

Section C: Special Fuel Permissive Supplier's License

This section must be completed if you wish to apply for a Permissive Supplier's license. A Permissive Supplier is any person who does not meet the geographical 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.

Note: Licensed permissive suppliers are required to remit taxes due to the department by Electronic Funds Transfer (EFT). Contact the EFT department to request that it be sent to you by calling (317) 232-5500.

- 1. Terminal Locations.** Indicate the physical location of each terminal. Include the terminal codes and the number of storage tanks at each terminal location. If any storage tanks are leased, indicate the name and address of the lessee. Indicate the total storage capacity within the terminal. **Note:** A post office box number is not acceptable as a terminal address.
- 2. Annual Estimated Taxable Gallons.** Indicate your annual estimated taxable gallons for "Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel, Biodiesel, Blended Biodiesel, Compressed Natural Gas, Liquid Natural Gas)" and "Nontaxable Special Fuel (Dyed Diesel Fuel, Biodiesel Dyed and Blended Biodiesel Dyed)".
- 3. Bond.** Estimate the annual (12 months) taxable gallons. Divide the amount by 6 to determine your 2 months average taxable gallons. Multiply your 2 months taxable gallons by the current tax rate of \$.26 per gallon, to determine the bond amount required. A minimum bond of \$2,000 is required.

Note: A Permissive Supplier must apply for a Transporter's, Exporter's or Blender's License if they wish to transport, export, or blend special fuel.

Note: A current financial statement, beginning balance sheet, or year-end report must accompany this application.

Section D: Special Fuel Terminal Operator's License

This section must be completed if you wish to apply for a Terminal Operator's License. A Terminal Operator is a person (other than a supplier) who, by ownership or contractual agreement, is charged with the responsibility and physical control over the operation of the terminal.

- 1. Terminal Location.** Indicate the physical location of the terminal(s). Include your terminal code and the number of storage tanks at each terminal location. If any of the tanks are leased, you must list the name and address of each lessee. Indicate the total storage capacity within each terminal. **Note:** A post office box number is not acceptable as a terminal address.

- 2. Bond.** A bond in the amount of \$2,000 is required for a Terminal Operator's License.

Note: A current financial statement, beginning balance sheet, or year-end report must accompany this application.

Section E: Special Fuel Importer's License

This section must be completed if you wish to apply for an Importer License. An importer is a person (other than a supplier or permissive supplier) who wishes to cause 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. If the special fuel is for resale to an Indiana purchaser, then the fuel must be transported from another state by truck, pipeline, or barge into storage facilities other than qualified terminals.

1. List the states from which you plan to import into Indiana.
- 2. Annual Estimated Taxable Gallons.** Indicate your annual (12 months) estimated taxable gallons for the "Taxable Special Fuel (#1 Diesel Fuel, #2 Diesel Fuel, Biodiesel, Blended Biodiesel, Compressed Natural Gas, Liquid Natural Gas)" and "Nontaxable Special Fuel (Dyed Diesel Fuel, Biodiesel Dyed and Blended Biodiesel Dyed)."
- 3. Bond.** Estimate the annual (12 months) taxable gallons from sales to Indiana customers. Divide the amount by 6 to determine your 2 months average taxable gallons. Multiply your 2 months average taxable gallons by the current tax rate of \$.26 per gallon to determine the required bond amount. A minimum bond of \$2,000 is required.

Note: A current financial statement, beginning balance sheet, or year-end report must accompany this application.

Section F: Special Fuel Exporter's License

This section must be completed if you wish to apply for an Exporter's License. An exporter is 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. Each person engaged in business in Indiana as an Exporter must be licensed in the destination jurisdiction either to collect and remit special fuel taxes in that jurisdiction or to deal in tax free special fuel in that jurisdiction.

- 1. Export States.** List the states to which you plan to export special fuel.
- 2. Destination State Licenses.** You must also submit with this application, a copy of the license(s) authorization card from the destination jurisdictions to which you are exporting special fuel. An Exporter's License will not be issued without this information.

3. **Bond.** A bond in the amount of \$2,000 is required for this license.

Note: A current financial statement, beginning balance sheet, or year-end report must accompany this application.

Section G: Special Fuel Transporter's License

This section must be completed if you wish to apply for a Transporter's License. A Transporter is defined as any person, (other than a supplier) who wishes to transport special fuel by whatever manner (i.e. truck, barge, rail, 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 commerce or for hire in intrastate commerce, they must obtain a Transporter's License prior to doing so.

Complete questions 1 through 3

4. **Bond.** A bond of \$2,000 is required for a Transporter's License.

Note: A current financial statement, beginning balance sheet, or year-end report must accompany this application.

Section H: Special Fuel Blenders

This section must be completed if you wish to apply for authorization from the department to become a Special Fuel Blender. A Blender is a person who engages in the process of blending excluding biodiesel and blended biodiesel. Blending is the mixing of one or more petroleum products, with or without product if the product obtained by the blending is capable of use in the generation of power for propulsion of a motor vehicle, an airplane, or a motorboat.

Note: Answer all questions completely. This information will be used to determine if you meet the requirements.

1. Are you blending or do you plan to blend non-taxable fuel with taxable fuels? Select yes or no on the application.
2. If you selected yes, enter the types of fuel you plan to blend.
3. List the location(s) and tank capacity where you blend fuel.
4. Estimate the total number of annual (12 months) taxable gallons to be blended each year.

Section I: Dyed Fuel Users

A Dyed Fuel User is a person who qualifies for the federal diesel fuel tax exemption under Section 4082 of the Internal Revenue Code to operate motor vehicles on highways with dyed fuel in the fuel supply tank. No fee or bond is required.

1. Do you use dyed fuel in a motor vehicle? Select yes or no on the application.

2. If you selected yes, list all types of motor vehicles using dyed fuel.

3. List the locations where you store dyed fuel and the storage capacity of the tanks.

4. Estimate the annual number (12 months) of taxable gallons of dyed fuel used each year.

Section J: Gasoline Distributor's License

A Gasoline Distributor is a person who:

- First receives gasoline in Indiana and subsequently distributes such gasoline to other commercial accounts by tank car, tank truck, or transport; and/or
- Purchases, or otherwise transferred, gasoline which is imported into Indiana by a person not licensed as a gasoline distributor, via tank car, tank truck, or transport or first receives gasoline which is withdrawn from a pipeline, terminal, barge or refinery.

"Gasoline" is defined as all products commonly or commercially known or sold as gasoline, including casing head and absorption or natural gasoline, regardless of their classifications or uses. Therefore, "gasoline" is regular gasoline, unleaded gasoline, gasohol (regardless of the percentage of alcohol additives), natural gasoline, aviation gasoline, and racing gasoline.

Complete questions 1 through 5 on the application to indicate the type of business activities operated in Indiana to be covered by this license.

On questions 1 through 5, if you answered Yes to any question, indicate the location, storage capacity, and type of fuel stored for each location.

6. Complete lines A through C to indicate the annual estimated gallonage of each type of fuel listed. Indicate Indiana gallons only. Total each column.
7. **Bond.** Estimate the annual (12 months) total taxable gallons. Divide this amount by 4 to determine your 3 months taxable gallons. Multiply the 3 months' total by \$0.28 to determine the bond amount required. If your monthly tax liability will exceed \$5,000 you will be required to file by EFT.

Note: A current financial statement, beginning balance sheet, or year-end report must accompany this application.

Section K: Oil Inspection Distributor

This section must be completed if you wish to apply for an Oil Inspection Distributor License. Oil inspection fees are imposed on gasoline and special fuel products. You must apply for an Oil Inspection Distributor License if you distribute any of the above-mentioned products. If you hold an Indiana Gasoline Distributor's

License or Special Fuel License, you are automatically registered as an Oil Inspection Distributor.

1. Complete lines A through C to indicate the annual estimated gallonage of each type of fuel listed. Indicate Indiana gallons only. Total each column.
2. **Bond.** Estimate the annual (12 months) taxable gallons. Divide this amount by 4 to determine 3 months taxable gallons. Multiply the 3 month's totals by \$.01 to determine the bond amount required.

Note: A current financial statement, beginning balance sheet, or year-end report must accompany this application.

Section L: Gasoline Use Tax Permit

A distributor, refiner, or terminal operator desiring to receive gasoline within Indiana without paying the gasoline use tax must hold an uncanceled permit issued by the department to collect payments of gasoline use tax from purchasers and recipients of gasoline.

Complete questions 1 through 5 on the application to indicate the type of business activities operated in Indiana to be covered by this license.

On questions 1 through 5, if you answered Yes to any question, indicate the location, storage capacity, and type of fuel stored for each location.

Complete lines 6A and 6B to indicate the annual estimated gallonage of each type of fuel listed. Indicate Indiana gallons only. Total each column.

Note: A current financial statement, beginning balance sheet, or year-end report must accompany this application.

Section M: Aviation Fuel Dealer

Any person located at an airport in Indiana who sells gasoline for the exclusive purpose of propelling aircraft engines and who delivers the gasoline directly into the fuel supply tank of the aircraft, may apply for an Aviation Fuel Dealer's Permit.

The permit holder:

- Agrees to properly complete an exemption certificate and present it to a Licensed Gasoline Distributor;
- Agrees to purchase gasoline from such distributor, free of the gasoline tax, under the authority of the certificate;
- Agrees to pay the gasoline tax if the gasoline is purchased from any person who is not a Licensed Gasoline Distributor; and
- Agrees not to sell gasoline purchased under the permit authority for use other than to propel an aircraft engine.

Section N: Marina Fuel Dealer

Any person operating a marina facility (i.e. marina or boat livery), on Lake Michigan or the Ohio River, who sells gasoline at that facility for the exclusive purpose of propelling motorboat engines, and delivers the gasoline directly into the fuel supply tanks of motorboats, may apply for a Marina Fuel Dealer's Permit.

The permit holder:

- Agrees to properly complete an exemption certificate and present it to a Licensed Gasoline Distributor;
- Agrees to purchase gasoline from such distributor free of the gasoline tax, under the authority of the certificate;
- Agrees to pay the gasoline tax if the gasoline is purchased from any person who is not a Licensed Gasoline Distributor; and
- Agrees not to sell gasoline purchased under the permit authority for use other than to propel a motor boat engine.

Section O: Petroleum Severance

This section is to be completed by all purchasers of petroleum products or gatherers of petroleum products who transport such products from the place of production. The purchaser or gatherer is imposed with the responsibility to make reports of the severance of petroleum products from the land and the payment of the tax thereupon for and on behalf of the owner or producer of the products as their interests may be.

1. Total of barrels or units purchased or gathered from the ground.

Section P: Gasohol Blender

A Gasohol Blender's Permit is required to blend alcohol or other non-taxable products with tax paid gasoline.

This section must be completed if you wish to apply for authorization from the department to become a Gasohol Blender. A Blender is a person who engages in the process of blending excluding biodiesel and blended biodiesel. Blending is the mixing of one or more petroleum products, with or without product if the product obtained by the blending is capable of use in the generation of power for propulsion of a motor vehicle, an airplane, or a motorboat.

Note: Answer all questions completely. This information will be used to determine if you meet the requirements.

1. Are you blending or do you plan to blend non-taxable fuel with taxable fuels? Select yes or no on the application.
2. If you selected yes, enter the types of fuel you plan to blend.
3. List the location(s) and tank capacity where you blend fuel.

4. Estimate the total number of annual (12 months) taxable gallons to be blended each year.

Section Q: Tax Precollection Agreement

All Suppliers and Permissive Suppliers who are selling special fuel for import into Indiana must complete this section. You must select Option 1, Option 2 or Option 3.

1. **Select one of the options.** You may *only* select one option. If Option 2 is selected, complete the importer information for each importer from whom you are going to collect tax. Attach additional sheets if necessary.
2. **Importer information:** This table is to be completed for each importer from whom you have elected to collect the tax.

Section R: Waiver (Optional)

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. The waiver is an optional form. 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 S: 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. Your 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 to the nearest thousand-dollar amount. If submitting a letter of credit, contact the department for specific guidelines which must be followed. If submitting a cash bond, contact the department for the proper form. All special fuel types may be included on 1 bond form. The bond should indicate each license type and the amounts being covered. A separate bond is required for the gasoline license types.

Note: *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 bonding information, be sure to:

- Complete all required sections of the license application.
- Enclose a check payable to the Indiana Department of Revenue, if applicable.

- Sign and date the application.
- Enclose an executed surety bond, letter of credit, or cash bond equal to the amount required for each license type, if applicable.
- Enclose a current financial statement, beginning balance sheet, or year end report.
- Bond forms are available at www.in.gov/dor/3512.htm.

Mail the completed application and all documents to:

**Indiana Department of Revenue
Special Tax Division
P.O. Box 6114
Indianapolis, IN 46206-6114**

For additional information or assistance in completing this application, contact the department at (317) 615-2625 or email fetax@dor.in.gov.