



TENNESSEE DEPARTMENT OF REVENUE
Application for Registration for Motor Fuel Taxes

RV-F1301801 (11/19)

Answer all questions completely. Incomplete and unsigned applications will delay the process.

Business Name
Physical Location City State ZIP Code
Mailing Address City State ZIP Code
Contact Name Contact Email Address
Phone Number Fax Number FEIN/SSN

- 1. Date Tennessee operations began:
2. Are you currently registered with the Tennessee Department of Revenue?
If yes, under what name and what FEIN/SSN do you currently operate?

- 3. Check all boxes that apply to your business activity: (see instructions)
\*Blender \*Importer \*Supplier \*Wholesaler
\*Compressed Natural Gas \*Liquefied Petroleum Gas Dealer \*Terminal Operator \*Exporter
\*Dyed Fuel Retailer Liquefied Petroleum Gas User \*Transporter

Type of Bond: Surety Cash

\*Requires Bond (see bond form attached)

- 4. Check the type of license(s) for which you are applying: (see instructions)
Blender License Dyed Fuel Retailer License Permissive Supplier License Transporter License
Bonded Importer License Exporter License Wholesaler License
Compressed Natural Gas Dealer's Permit Liquefied Petroleum Gas Dealer's Permit Restricted Importer License Supplier License
Compressed Natural Gas User's Permit Liquefied Petroleum Gas User's Permit Terminal Operator Permit

- 5. Will you be blending fuels in Tennessee?
6. Are you a: Private Carrier Common Carrier
If private carrier, are you for hire?
7. If you are applying for a supplier's license, are you electing to pre-collect Tennessee tax on sales made from terminals located outside Tennessee?
8. If you are applying for a wholesaler license, do you wish to defer your tax payment to your supplier?
If yes, fill out the attached worksheet for determining bond amount for deferred wholesalers.
9. If you are applying for a supplier's license, are you seeking refiner status?
If yes, do you own or operate a refinery within the United States?
City and state of refinery

10. If you are applying for a Restricted Importer's License, have you entered a pre-collection agreement with supplier(s)?

Yes  No If yes, you must attach a copy of your pre-collection agreement, and provide the following in a separate attachment.

- (A) List all states in which you hold a motor fuel license and the license number in each state.
- (B) List the terminal source(s) for product destined for Tennessee.
- (C) List the supplier(s) from whom you will acquire product with Tennessee destinations.

11. Describe the principal business activity at this location, stating the major product(s) sold or used. \_\_\_\_\_

---

---

---

12. Choose Business Type

- |                                                  |                                                        |                                              |                                            |
|--------------------------------------------------|--------------------------------------------------------|----------------------------------------------|--------------------------------------------|
| <input type="checkbox"/> Sole Proprietorship     | <input type="checkbox"/> General Partnership           | <input type="checkbox"/> Foreign Corporation | <input type="checkbox"/> Single Member LLC |
| <input type="checkbox"/> Marital Joint Ownership | <input type="checkbox"/> Limited Partnership           | <input type="checkbox"/> S Corporation       | <input type="checkbox"/> Professional LLC  |
| <input type="checkbox"/> Estate/Trust            | <input type="checkbox"/> Limited Liability Partnership | <input type="checkbox"/> Multi-Member LLC    |                                            |

13. Identify owners, officers, and/or partners. (Attach additional names on a separate sheet.)

(1) Name	Telephone Number	FEIN/SSN	
Address (do not use P.O. box)	City	State	Zip Code
(2) Name	Telephone Number	FEIN/SSN	
Address (do not use P.O. box)	City	State	Zip Code
(3) Name	Telephone Number	FEIN/SSN	
Address (do not use P.O. box)	City	State	Zip Code

14. The statements made on this application are true to the best of my knowledge and belief. **(This application must be signed by the individual owner, a partner, or an officer of the corporation).**

**Department Use Only**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## For Terminal Operators, Suppliers, or Permissive Suppliers License Schedule

1. Indicate the means of transport for these fuels:

- |                                            |                                          |
|--------------------------------------------|------------------------------------------|
| <input type="checkbox"/> Pipeline          | <input type="checkbox"/> Truck transport |
| <input type="checkbox"/> Railroad tank car | <input type="checkbox"/> Marine vessel   |
| <input type="checkbox"/> Tank wagon        | <input type="checkbox"/> Other           |

If other, describe: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

2. If you maintain bulk storage in Tennessee, list all bulk plant locations and tank capacities by fuel type. (If necessary, attach a separate sheet.)

Bulk Plant Location Address	Tank ID	Capacity	Fuel Type

3. If you sell to governmental agencies, will you sell by means of:

- Fleet card     
  Oil company credit card     
  Bulk delivery

If fleet card, give name of fleet card company \_\_\_\_\_

4. Are you or will you be required to file Federal Form 720, Quarterly Federal Excise Tax Return?     Yes     No

If yes, provide Federal 637 Exemption Number S Activity Letter: \_\_\_\_\_

5. If applying for a terminal operator's license, list the terminal code number for each terminal you will be operating. If applying for a permissive supplier license, list the terminal code numbers for each terminal in which you are selling product for destination to Tennessee.

Terminal Code Number	Location Address
T- <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	_____
T- <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	_____
T- <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	_____
T- <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	_____
T- <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	_____

## Deferred Wholesalers Worksheet for Determining Bond Amount

If you requested to defer tax payment to your supplier, complete the following to determine your bond amount.

Add columns A through F in column G.

Complete Lines 1 through 7 to determine the required bond amount. Round the bond amount to the nearest thousand.

	A	B	C	D	E	F	G
	Gasoline Including Gasohol	Aviation Gasoline	Jet Fuel	Dyed Diesel	Undyed Diesel	Other Distillates	Total

Enter the estimated highest number  
of gallons to be purchased in a  
month for each product type

--	--	--	--	--	--	--	--

1. Multiply gallons in column A by gasoline tax rate of \$0.26..... \_\_\_\_\_
2. Multiply gallons in column E by diesel tax rate of \$0.27 ..... \_\_\_\_\_
3. Multiply gallons in column G by special tax rate of \$0.01 ..... \_\_\_\_\_
4. Multiply gallons in column G by environmental assurance fee rate of \$.004 ..... \_\_\_\_\_
5. Add Lines 1 through 4..... \_\_\_\_\_
6. Multiply Line 5 by 2.5..... \_\_\_\_\_
7. Bond amount (enter the greater of Line 6 or \$50,000) ..... \_\_\_\_\_



TENNESSEE DEPARTMENT OF REVENUE
Petroleum Products and Alternative Fuels Bond

RV-F1302001 (11/19)

State of \_\_\_\_\_ County of \_\_\_\_\_

Surety Identification Number \_\_\_\_\_ Bond Number \_\_\_\_\_

That we, \_\_\_\_\_
(If a partnership, name each member of partnership and address)

\_\_\_\_\_, Principal, and

\_\_\_\_\_, Surety
(Corporate name and address of surety company)

are jointly and severally held and bound unto the Commissioner of Revenue, and all successors in office, for the use and benefit of the State of Tennessee, in the just and penal sum of \_\_\_\_\_ dollars.

Principal has applied to the Tennessee Department of Revenue for a license or permit to deal in, transport and/or use petroleum products and/or alternative fuels under the provisions of Tenn. Code Ann. § 67-3-101 et seq. Tenn. Code Ann. §§ 67-3-609 and 67-3-610 require the principal to provide to the department a bond in proper amount payable to the state of Tennessee to secure the payment of all taxes, interest and fees arising under Tenn. Code Ann. Title 67, Chapter 3.

If the principal shall properly pay all taxes, penalty and interest connected with petroleum products and alternative fuels for which he/she may become liable during the effective period of this obligation, then this obligation shall be null and void; otherwise, it shall remain in full force and effect.

The bond is executed pursuant to Tenn. Code Ann. § 67-3-101 et seq., and is intended to comply with all requirements of such statute; and further, in accordance with the provisions and requirements of that statute, it is expressly provided that:

- (1) Both the principal and surety under this bond shall be considered the taxpayer as to the state of Tennessee, with all rights, privileges, obligations and limitations pertaining to taxpayers under the laws of the state of Tennessee.
(2) The surety, upon the payment of any amount to the state of Tennessee pursuant to this bond, shall not be subrogated to any rights of the state of Tennessee to collect taxes unless and until the entire liability of the principal to the state of Tennessee has been paid, including all taxes, penalty and interest assessed against the principal.
(3) The surety shall be liable to the state of Tennessee for any taxes, penalty and interest connected with petroleum products or alternative fuels accruing against the principal(s) during the effective period of the bond which are not properly paid to the state of Tennessee, up to maximum penal amount of the bond.
(4) The effective date of this bond shall be \_\_\_\_\_, \_\_\_\_\_. This is a continuous bond and shall continue in full force from the effective date of the bond, unless terminated or canceled as hereinafter provided.
(5) Pursuant to Tenn. Code Ann. § 67-3-610, this bond shall also indemnify the state against credits allowed licensed suppliers and importers under Tenn. Code Ann. § 67-3-507.
(6) Surety may cancel this bond and be relieved of further liability hereon by giving 60 days written notice to the Commissioner of Revenue, but such cancellation shall not affect any liability incurred or accrued hereunder prior to the termination of the notice period.

Witness our signature on this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_, Principal

By \_\_\_\_\_

\_\_\_\_\_, Surety

By \_\_\_\_\_

(If signed by Attorney in Fact, attach copy of written authority)

**Signature of principal(s) must be notarized here**

State of \_\_\_\_\_

County of \_\_\_\_\_

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_, before me, a notary public, personally appeared \_\_\_\_\_ to me known to be the Principal(s) described in and who executed the foregoing instrument, and acknowledged that (he) (she) (they) executed the same as (his) (her) (their) free act and deed.

\_\_\_\_\_  
Notary Public

My commission expires on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

**Signature of surety must be notarized here**

State of \_\_\_\_\_

County of \_\_\_\_\_

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_, before me, a notary public, personally appeared \_\_\_\_\_ to me known to be the Principal(s) described in and who executed the foregoing instrument, and acknowledged that (he) (she) (they) executed the same as (his) (her) (their) free act and deed of said surety.

\_\_\_\_\_  
Notary Public

My Commission expires on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

Approved: \_\_\_\_\_  
Commissioner of Revenue

## INSTRUCTIONS: Application for Registration for Motor Fuel Taxes

### General Information

The Application for Registration for Motor Fuel Taxes is used to apply for tax registration for the motor fuel taxes applicable to businesses and administered by the Tennessee Department of Revenue. This application does not register taxpayers for all taxes, fees, or permits. Additional information may be required.

You must submit a fully completed application in a timely manner to ensure that you are properly registered for all motor fuel taxes administered by the Department of Revenue that are applicable to your business. For information on how to register a business online, you may visit the Department's website at <https://tntap.tn.gov/eservices>. Alternatively, this application can be mailed or delivered to any Taxpayer Services Division office.

Tennessee Department of Revenue  
Andrew Jackson State Office Building  
500 Deaderick Street  
Nashville, TN 37242

It is important that you notify the Department in writing to the address above if:

- The business ownership changes in any manner including:
  - selling or closing of the business,
  - adding or changing partners,
  - any transfer or change in the ownership of the business,
  - any change in corporate structure requiring a new charter or certificate of authority; or
- The business location changes.

Enter business name, physical location, mailing address, contact name, contact email address, phone number, fax number and FEIN/SSN in the appropriate space.

### Instructions

1. Enter the date Tennessee operations began or will begin.
2. If you are currently registered with the Tennessee Department of Revenue, enter the name and FEIN/SSN that you currently operate under.
3. Check all boxes that apply to your business activity as it relates to motor fuel taxes. If a bond is required, check the type of bond that will be provided.
4. Check which licenses for which you are applying.
5. If you will be blending fuels in Tennessee, check yes; if not, check no.
6. Indicate if you are a private or common carrier. If a private carrier, indicate if you are for hire.
7. If you are applying for a supplier's license, indicate if you elect to pre-collect Tennessee tax on sales made from terminals located outside of Tennessee.
8. If you are applying for a wholesaler license, indicate if you wish to defer your tax payment to your supplier.
9. If you are applying for a supplier's license, are you seeking refiner status? If yes, do you own a refinery within the United States? If yes, enter city and state of refinery location.
10. If you are applying for a restricted importer's license, have you entered a pre-collection agreement with supplier(s)? If yes, you must attach a copy of your pre-collection agreement. Also, attach a list of states in which you hold a motor fuel license and the license number, a list of terminal source(s) for product destined for Tennessee and a list of supplier(s) from whom you will acquire product with Tennessee destinations.
11. Describe the principal business activity at this location stating the major product(s) sold or used.

12. Select the type of ownership.
  - a. If this is a partnership, choose the type of partnership.
  - b. If this is a limited liability company, choose the type that applies.
  - c. If this is a corporation, choose the type that applies.
13. Enter owners, officers and/or partners information. Attach additional names on a separate sheet.
14. If applied for on paper, the application must be signed by an owner, officer, member, or partner of the organization. Do not print or use a signature stamp. Applications signed by an accountant, bookkeeper, or agent for the business and unsigned applications will be returned unprocessed.