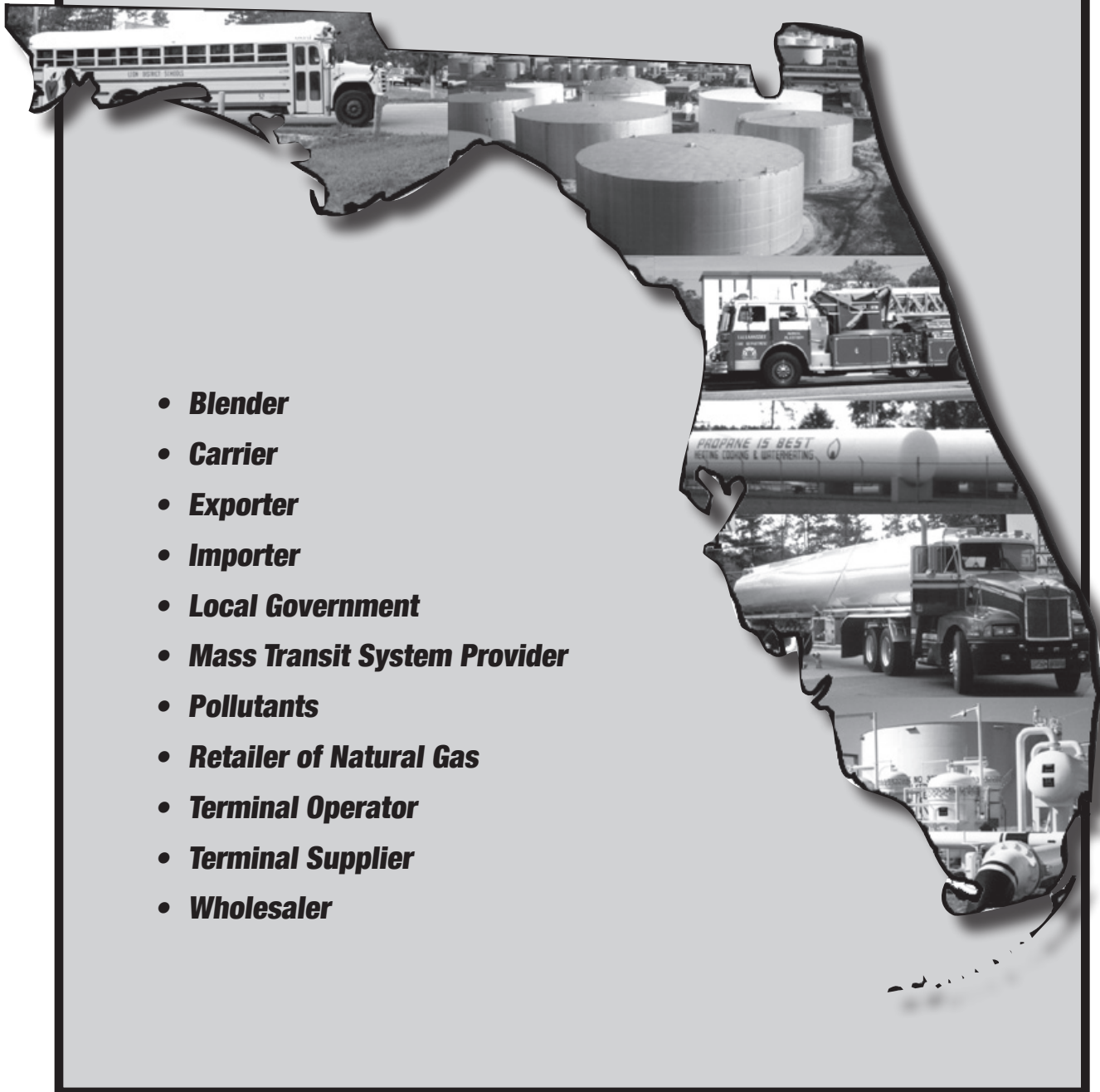


FLORIDA FUEL OR POLLUTANTS TAX APPLICATION

- **Blender**
- **Carrier**
- **Exporter**
- **Importer**
- **Local Government**
- **Mass Transit System Provider**
- **Pollutants**
- **Retailer of Natural Gas**
- **Terminal Operator**
- **Terminal Supplier**
- **Wholesaler**



Who must register?

Businesses or individuals that must have a license under Chapter 206, Florida Statutes (F.S.), include those who:

- blend taxable with non-taxable fuel,
- export or import product,
- sell product defined as motor, diesel, or aviation fuel, unless at retail,
- operate a terminal registered with the Internal Revenue Service,
- sell natural gas at retail,
- deliver fuel.

Use this application to request one or more of the following licenses:

“Blender” means any person who produces blended diesel fuel outside the bulk transfer/terminal system.

“Carrier” means every railroad company, pipeline company, water transportation company, private or common carrier, and any other person transporting motor or diesel fuel, casing-head gasoline, natural gasoline, naphtha, or distillate for others, either in interstate or intrastate commerce, to points within Florida, or from a point in Florida to a point outside Florida.

“Exporter” means any person who has met the requirements of s. 206.052, F.S., and who is licensed by the Department as an exporter of taxable motor or diesel fuels either from substorage at a bulk facility or directly from a terminal rack to a destination outside Florida.

“Importer” means any person who has met the requirements of s. 206.051, F.S., and is licensed by the Department to import motor fuel or diesel fuel upon which no precollection of tax has occurred, other than through bulk transfer, into Florida by common carrier or company-owned trucks.

“Local Government User of Diesel Fuel” means any county, municipality, or school district licensed by the Department to use untaxed or dyed diesel fuel in motor vehicles.

“Mass Transit System Provider” means any licensed local transportation company providing local bus service that is open to the public and travels regular routes.

“Pollutants” means any person who imports or produces a pollutant. Pollutants include any petroleum product, as well as crude oil, pesticides, ammonia, chlorine, and solvents. A pollutant does not include liquefied petroleum gas, medicinal oils, waxes, or products intended for application to the human body, for use in human personal hygiene, or for human ingestion.

“Retailer of Natural Gas” means any person who sells or supplies natural gas fuel to an end user, for use in the fuel supply tank of a motor vehicle. “Natural gas fuel” is defined as any liquefied petroleum gas products, compressed natural gas products, or a combination thereof for use in a motor vehicle.

You are not required to obtain a retailer of natural gas license if:

- You only have facilities for placing natural gas fuel into the supply system of an internal combustion engine fueled by

individual portable containers of 10 gallons or less and the natural gas is used for an exempt purpose.

- You have a residential refueling device for natural gas that is located at your primary residence and the gas is for personal use only.

“Terminal Operator” means any person who owns, operates, or otherwise controls a terminal. A terminal operator that owns the motor or diesel fuel that is transferred through or stored in the terminal, must also be licensed as a terminal supplier.

“Terminal Supplier” means any position holder who has been licensed by the Department as a terminal supplier, has met the requirements of ss. 206.05 and 206.90, F.S., and is registered under s. 4101 of the Internal Revenue Code for transactions involving the bulk storage and transfer of taxable motor or diesel fuels.

“Wholesaler” means any person who holds a valid wholesaler of taxable fuel license issued by the Department of Revenue.

How do I get a Fuel or Pollutants Tax license?

Follow the five-step process below:

Step 1. Application Process – Complete a separate Florida Fuel or Pollutants Tax Application (Form DR-156) for each business activity or group of activities operating under one Federal Employer Identification Number (FEIN). Those activities with more than one fuel activity may apply for different license classifications on one application.

Step 2. Background Check – Applicants requesting a terminal supplier, importer, pollutants, exporter, blender, carrier, terminal operator, wholesaler or retailer of natural gas fuels license must undergo a background check conducted by the Florida Department of Law Enforcement (FDLE), the Federal Bureau of Investigations (FBI), and the Department of Revenue.

- Complete questions 37 through 49 (Department of Revenue Investigative Background Information) of Form DR-156. This information will be used by the Department of Revenue to determine the financial standing of the applicant. The applicant is responsible for the cost of the investigation. The cost is \$25.
- Visit the Florida Department of Law Enforcement’s (FDLE) website at www.fdle.state.fl.us and select “Request a Criminal History.” Choose a provider from the Livescan Service Provider List for onsite fingerprint screening. Each applicant must separately register and complete the fingerprint process. You are responsible for paying all fees.
- When you go to be fingerprinted, you must give the service provider the Department of Revenue’s Originating Agency Identification Number (ORI# FL 921650Z). If you do not give the correct ORI number when you submit your fingerprints, the Department will not receive your investigation results.
- You must bring two forms of identification when you get your fingerprints scanned. One ID must have your picture and signature, such as a driver license, state identification card or passport. You will also provide personal information such as your full name, address, and social security number for the FBI to conduct the background investigation.

Additional information on background checks may be found in

GT-400403 on the Department's website at <http://www.dor.myflorida.com/dor> .

Persons required to undergo a background check include:

- The license holder.
- The sole proprietor of the license holder.
- A corporate officer or director of the license holder.
- A general or limited partner of the license holder.
- A trustee of the of the license holder.
- A member of the unincorporated association license holder.
- A participant in a joint venture of the license holder.
- The owner of any equity interest in the license holder, whether as a common shareholder, general or limited partner, voting trustee, or trust beneficiary.
- An owner of any interest in the license or license holder, including any immediate family member of the owner, or holder of any debt, mortgage, contract, or concession from the license holder, who is able to control the business of the license holder.

Applicants required to undergo a background investigation should submit their registration packet to the Department before or soon after submitting their fingerprints to a Livescan service provider.

Note: Publicly held corporations that are traded on a national securities exchange, mass transit system providers and local governments are exempt from undergoing a background check.

Step 3. Bonding – Florida law requires you to file one or more bonds with the Florida Department of Revenue before a terminal supplier, wholesaler, importer, exporter, or pollutants license may be issued. Other than an importers license, the bond must equal three times the estimated average monthly gallons purchased times the total tax levied, not to exceed \$100,000. An importer's bond must equal 60 days of tax liability. There is not a maximum bond amount for an importers license. A separate bond is required for each product type. If the average is less than \$50, no bond is required.

Complete the Bond Worksheet (Form DR-157W). Provide the required Fuel or Pollutants Tax Surety Bond (Form DR-157), Assignment of Time Deposit (Form DR-157A), Fuel or Pollutants Tax Cash Bond (Form DR-157B), or Irrevocable Letter of Credit located on our website at

<http://www.dor.myflorida.com/dor> under Forms and Publications.

Step 4. Enrolling to File and Pay Electronically –

Terminal suppliers, wholesalers/importers, blenders, terminal suppliers, petroleum carriers, and exporters are required to file and pay electronically. In addition to all other penalties, Florida law imposes a monthly penalty of \$5,000 for failing to file and pay electronically. Enroll to file and pay electronically on our Internet site at www.myflorida.com/dor or by completing and Enrollment and Authorization for e-Services Program (Form DR-600).

Step 5. Submitting your Application and Fees – Mail your application (Form DR-156), bonding worksheet (Form DR-157W), and check for the background investigation and licensing fees to:

ACCOUNT MANAGEMENT FUEL UNIT
FLORIDA DEPARTMENT OF REVENUE
PO BOX 6480
TALLAHASSEE FL 32314-6480

Do not send cash.

How much is the license?

- No fee – Local government user of diesel fuel license or a mass transit system provider license
- \$5 - Retailer of natural gas license
- \$30 – A license for each terminal location
- \$30 – Pollutants license, unless renewing a fuel license. If you are renewing a fuel license, no additional fee is required.
- \$30 – All remaining fuel license types

When are licenses issued?

The Department will mail the Fuel/Pollutants License (Form -114) to you when all application requirements have been met. A Fuel/Pollutants License authorizes you to begin conducting business for the activities listed on the license. If you do not send the required form(s) and fees to the Department and complete the background investigation(s), we will not be able to approve your application. Licenses are typically issued within two weeks.

A Fuel/Pollutants License (Form -114) is valid for one year (January 1 – December 31) and must be renewed annually. The Department annually mails renewal forms to all registered certificate holders beginning in October. Be sure to notify the Department of business address changes so that you will receive information and renewal forms. If you do not annually renew your Fuel/Pollutants License, you will be required to submit a new registration application and undergo another background investigation.

When do I begin filing tax returns?

Tax returns must be filed monthly, beginning with the month your business opens. A return must be filed even if no tax was collected. A retailer of natural gas is not required to report or pay tax on natural gas fuel purchases until January 1, 2019.

What if I am already doing business and have not applied?

The business owner should immediately stop operating and contact Account Management Fuel Unit to properly register and make arrangements to calculate and remit any taxes or penalties due.

When do I need to contact the Department of Revenue?

- If you move.
- If you need assistance.
- If you close your business.
- If you change your contact person
- If you change or add a licensable business activity.

How do I get more information?

- For assistance with this application or general information about fuel tax, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.
- Information and forms are available on our Internet site at www.myflorida.com/dor.

WARNING :

It is a third degree felony to operate without a license.

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Florida Fuel or Pollutants Tax Application

- 1. Federal Employer Identification Number (FEIN)
2. Business Name
3. Trade Name, D.B.A. or A.K.A.
4. Contact Person
5. Contact E-Mail Address

- 6. Type and Legal Organization: (Please check only one)
A) Corporation (check one)
B) Partnership (check one)
C) Limited Liability Company (check one)
D) Individual/Sole Proprietorship
E) Business Trust
F) Governmental Agency

- 7. Principal Business Location Address (cannot be a post office box)
City
County
State
ZIP
Country
Foreign Postal Code

- 8. How would your company like to receive information on Florida fuel or pollutants tax? (Please check one)
Mail (U.S. Postal Service)
Fax Fax No.
E-mail E-mail address

9. Check the box that applies to your business activity and provide the date you became or will become required to obtain a license.

- Blender
Common Carrier
Exporter
Importer
Local Government User of Diesel Fuel
Mass Transit System Provider
Pollutants
Private Carrier
Retailer of Natural Gas
Terminal Operator
Terminal Supplier
Wholesaler

10. A) Do you operate or otherwise control a terminal? YES NO

B) If "YES," state the number of terminals: and complete the following information for each terminal location address you operate. Each terminal location requires a separate \$30 terminal license fee. (If necessary, attach additional sheets.)

Terminal Location Address
City State ZIP Phone No.
Terminal Location Address
City State ZIP Phone No.
Terminal Location Address
City State ZIP Phone No.

11. **Address where business records are maintained** (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____

12. **Mailing address** (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____

13. **Corporation Information**

A) License Applicant: Date of Incorporation _____
If filing as a corporation, list the state in which you are incorporated: _____
List other states where your corporation has operated or is operating: _____

B) Parent Corporation (if applicable) Parent Corporation FEIN -
Parent Corporation Name _____
Parent Corporation Address _____
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.

14. **Personnel/Partner Information:** Full name, social security number (SSN)*, FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (Make copies of this page if additional space is needed.)

A) Name _____ SSN -- (Individual)
Home Address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
Corporate or Business Title _____ Interest/Ownership _____%

B) Name _____ SSN -- (Individual)
Home Address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
Corporate or Business Title _____ Interest/Ownership _____%

C) Name _____ SSN -- (Individual)
Home Address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
Corporate or Business Title _____ Interest/Ownership _____%

D) Name _____ SSN -- (Individual)
Home Address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
Corporate or Business Title _____ Interest/Ownership _____%

* Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

15. Carrier Information

A) Do you transport petroleum products/fuels over the highways and/or waterways of Florida? YES NO *If "NO," go to question 15.*
 If "YES," are you a common carrier?..... YES NO *If "NO," go to question 14(B)*
 If "YES," what mode of transportation is used to transport the fuel/petroleum products? Truck Rail Vessel Pipeline

B) **If you are not a common carrier,** list the make/model, year, vehicle identification number, and total tanker capacity of each truck, barge, boat, or other equipment used to transport fuel on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or item of equipment used to transport fuel. (If necessary, attach a separate sheet.)

Make/Model	Year	Vehicle ID Number	Tanker Capacity (in Gallons)

16. Fuel Storage Information

Answer all questions. DO NOT leave any blank.

- 1) Do you have a through-put agreement? YES NO
- 2) Do you deliver fuel directly to retail locations?..... YES NO
- 3) Do you own, operate or lease any bulk storage tanks in Florida? YES NO

If "YES" to 3, list all below and indicate whether it is owned or leased:

Tank Capacity (in Gallons)	*DEP Number	Physical Location (Address)	Own/Lease

* "DEP number" means the facility identification number assigned by the Florida Department of Environmental Protection to your location.
 DEP numbers are not assigned to Natural Gas dealers. (If necessary, attach a separate sheet.)

17. Pollutants Storage Information

Will this business produce, import, or remove petroleum pollutants through a terminal rack in this state? YES NO.

If "YES" (check appropriate box(es)):

- Produce Import or cause to be imported (into Florida) Export
- Be entitled to a refund on the following taxable pollutants:
- Petroleum Products Ammonia Pesticides Chlorine
- Motor Oil or Other Lubricants Crude Oil Solvents Perchloroethylene
- Other (specify) _____

List the type of pollutant, location of storage facility, and estimated volume of taxable units imported, produced, or sold in Florida.

Type of Pollutant	Location of Storage Facility	Taxable Units

18. **Bond Information** - Attach a completed DR-157W (Bond Worksheet)

19. **List all suppliers of pollutants.**

Name of Supplier	License Number

Licensing Information

- 20. Do you sell natural gas at retail for use in motor vehicles? ----- YES NO
- 21. A) Do you wholesale motor, diesel, or aviation fuel?----- YES NO
 B) If "YES," do you have (or have you applied for) a wholesaler license? ----- YES NO
- 22. Are you a county, municipality, or school district that uses untaxed diesel fuel in motor vehicles? ----- YES NO
- 23. Are you a mass transit system providing local bus service that is open to the public and travels regular routes? ----- YES NO
- 24. A) Do you have a valid refund permit number? ----- YES NO
 B) If "YES," what is your refund permit number?-----
- 25. A) Are you registered to collect and/or remit sales tax? ----- YES NO
 B) If "YES," what is your sales tax registration number?-----
- 26. Will this business import fuels into Florida upon which there has been no precollection of Florida tax? ---- YES NO
- 27. A) Are you registered as a Position Holder under section 4101 of the Internal Revenue Code for transactions involving the storage and transfer of motor and/or diesel fuel(s)? ----- YES NO
 B) If "YES," what is your federal fuel registration number? -----
- 28. Do you blend products for use as motor fuel, diesel fuel, or aviation fuel? ----- YES NO
- 29. Do you transport petroleum products either for yourself or for hire?----- YES NO
- 30. If you are applying for a wholesaler license, do you request authority to make deferred fuel tax payments to your supplier by electronic funds transfer? ----- YES NO
- 31. Do you export fuels from this state other than by pipeline or marine vessels? ----- YES NO
- 32. Do you have any other outstanding tax liability with the Department of Revenue? ----- YES NO
- 33. Have you or other owners, officers, directors, or stockholders with a controlling interest, been convicted of, or entered a plea of guilty or nolo contendere to, a felony committed against the laws of any state or the United States? ----- YES NO
- 34. **Blender Information**
 A) Do you produce biodiesel fuel from vegetable or animal oils or fats?----- YES NO
 B) Do you import biodiesel fuel into Florida?----- YES NO
 C) Do you blend biodiesel fuel with petroleum diesel? ----- YES NO
 D) Do you sell biodiesel fuel or biodiesel blends?----- YES NO
- 35. Do you sell aviation fuel at retail for any purpose other than directly into the fuel tank of an airplane? ----- YES NO
- 36. A) Do you own or operate retail stations that sell gasoline, diesel fuel, or aviation fuel posted at retail prices? ----- YES NO
 B) If yes, how many locations do you own or operate? ----- _____

Department of Revenue Investigative Background Information – The following information will be used by the Department to conduct a background investigation. You may attach a separate document if additional space is required. If a question does not apply to your business, enter N/A.

37. What other, if any, active fuel license do your officer or owners hold in any state, including Florida? List the name of business, the state, and the license number. List any other business that is associated with fuel in Florida or any other state.

38. List all active Florida sales and use tax registration numbers issued to you, to your company or to officers or owners of the company.
39. Has the company, owners, or officers ever been issued a Fuel license or a Sales and Use Tax License from any state, including Florida, that is now expired? List the type of license, license number, state where the license was issued, and reason for expiration.
40. Describe any affiliation between your company and its primary supplier or customer.
41. Is an occupational license required by the city or county for your business location? If yes, attach a copy of the current license.
42. If you do not own the property where the business is located or will operate, please provide the name and telephone number of the owner of the property.
43. Other than the address on your application, list all other locations in Florida that your company or representative maintains.
44. Are you currently associated with any fuel business that is located in other states or the State of Florida? List the state name, company name, and state license type.

45. Are your corporate officers involved or have interest in any other fuel related businesses in any state, including Florida? If so, list company name, company address, officer's name.
46. Have you ever been denied a license in any state, including Florida? If so, explain why.
47. Has your corporation, officers or any affiliated entities, ever been part of a bankruptcy proceeding? If yes, provide specific case details.
48. Has your corporation, officers or any affiliated entities, now or within the past 10 years been involved in any litigation or fuel tax issues in Florida or any other state? If so, provide details.
49. Who has signatory authority on the business bank accounts?

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear or affirm under penalty of perjury as provided in section 837.06, Florida Statutes, that I am duly authorized to make the foregoing application and that the application and all attachments are true and correct representation(s) of the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Sworn to (or affirmed) and subscribed before me

State of _____ County of _____ this _____ day of _____, _____.

Signature of Applicant

Signature of Notary Public

Print or Type Applicant's Name

WARNING:

Print, Type or Stamp Name of Notary

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

Personally Known _____ or Produced Identification _____
Type of Identification Produced _____