

FUEL OR TAX INFORMATION

WHO MUST REGISTER?

Businesses or individuals that must have a license under Vermont Statute (23 V.S.A. § 3002 & § 3101), include those who:

- blend taxable with non-taxable fuel
- blend any product with motor or diesel fuel outside the bulk transfer/terminal system for personal use
- 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

Commissioner - means the Commissioner of Motor Vehicles or any officer or employee of the Department duly authorized by him or her to perform the functions mentioned or described in this chapter.

Dealer - means any person who sells or delivers fuel into the fuel supply tanks of motor vehicles owned or operated by others.

Distributor - Any person, firm, or corporation who imports or causes to be imported gasoline or other motor fuel for use, distribution, or sale within the State, or any person, firm, or corporation who produces, refines, manufactures, or compounds gasoline or other motor fuel within the State for use, distribution, or sale.

Fuel - means clear diesel fuel that has not been dyed in accordance with 26 U.S.C. § 4082 or § 211(I) of the Clean Air Act and any blend of undyed diesel and other fuel used or suitable for use for the generation of power to propel motor vehicles.

Gasoline or Motor Fuel - shall not include the following: kerosene, clear or undyed diesel "fuel" as

defined in § 3002, "railroad fuel" as defined in § 3002, aircraft jet fuel, or natural gas in any form. Except for "railroad fuel" taxed under § 3003, the taxation or exemption from taxation of dyed diesel fuel is not addressed under 23 V.S.A.

Motor Bus - means any motor vehicle with a seating capacity of more than 20 persons.

Motor Truck - means a motor vehicle designed primarily for the transportation of property and goods, and not primarily for the transportation of passengers.

Motor Vehicle - means any self-propelled vehicle using motor fuel on the public highways and registered or required to be registered for operation on these highways.

Railroad Fuel - means diesel fuel and any blend of diesel and other fuel used or suitable for use for the generation of power to propel a railroad train.

Tax Basis - indicates the basis by which a distributor will report fuel tax liabilities. Importation basis calculates the tax due on the gross quantity of motor fuel purchased, imported, produced, refined, manufactured, and compounded by the distributor. Sales basis calculates the tax due on gallons sold, delivered or used.

Use - means the consumption of fuel by a user to propel motor vehicles on the highways of the State.

User - means any person who uses fuel to propel a motor vehicle, owned or operated by him, upon the highways of this State. The term shall also include a lessor rental or leasing company when the lessor leases motor vehicles without drivers to a lessee under a contract where cost of fuel is included in lease payments and the lessor purchases fuel and maintains records of fuel used and miles travelled by such leased vehicles. In all other cases, upon application by either the lessor or lessee, the Commissioner will determine and approve the reporting and tax payment procedure to be used; provided, however, that the lessor and lessee shall be jointly and severally liable for the payment of the tax in any event.

1. Identification Number (FEIN/SSN/ITIN) _____
2. Vermont Personal Identification Number (PID) _____
3. Business Name _____ Phone No. _____
4. Trade Name, D.B.A. or A.K.A. _____ Phone No. _____
5. Contact Person _____ Phone No. _____
6. Contact Email Address _____
7. Type and Legal Organization: (Please check only one)
 Business Sole Proprietorship
8. Principal Business Location Address (cannot be a post office box)
Street _____
City _____ State _____ US Zip Code _____
Country _____ Foreign Postal Code _____
9. Mailing address
Street _____
City _____ State _____ US Zip Code _____
Country _____ Foreign Postal Code _____
10. Would your company like to receive electronic notifications?
 YES NO
11. Corporation Information (if applicable)
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) FEIN _____
Parent Corporation Name _____
Parent Corporation Address
Street _____
City _____ State _____ US Zip Code _____
Country _____ Foreign Postal Code _____

Answer all questions. DO NOT leave any blank.

12. **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/FEIN _____
Phone _____ Email address _____
- B) Name _____ SSN/FEIN _____
Phone _____ Email address _____
- C) Name _____ SSN/FEIN _____
Phone _____ Email address _____
- D) Name _____ SSN/FEIN _____
Phone _____ Email address _____

13. **Carrier Information**

- A) Do you transport petroleum products/fuels over the highways of Vermont? YES NO if "NO," list carriers used to transport fuel. _____

14. **Tax Basis**

- Importation _____ (Only choose one)
 Sales _____

15. **Fuel Storage Information**

- A) Do you have a through-put agreement? _____ YES NO
B) Do you deliver fuel directly to retail locations? _____ YES NO

16. Do you export fuels from Vermont? _____ YES NO

17. Do you blend products for use as motor fuel, diesel fuel, or aviation fuel? _____ YES NO

18. **Blender Information**

- A) Do you produce biodiesel fuel from vegetable or animal oils or fats? _____ YES NO
B) Do you import biodiesel fuel into Vermont? _____ YES NO
C) Do you blend biodiesel fuel with petroleum diesel? _____ YES NO
D) Do you sell biodiesel fuel or biodiesel blends? _____ YES NO

19. Do you sell aviation fuel at retail for any purpose other than directly into the fuel tank of an airplane? _____ YES NO

20. Do you own or operate retail stations that sell gasoline, diesel fuel, or aviation fuel posted at retail prices? _____ YES NO
If yes, how many locations do you own or operate? _____