

Applicant Information Type or print legibly. Incomplete applications will delay processing.
Depending on business ownership type, complete section 1, 2, or 3.

SECTION 1, or

Type of Ownership (check one)

- Sole Proprietor (One person and not an LLC. Spouses cannot be registered as a sole proprietor.)
- Limited Liability – Single Member (File business income on a federal 1040, Schedule C)

Social Security Number (SSN): ____ - ____ - ____

Last Name: _____ First Name: _____

SECTION 2, or

Type of Ownership (check one)

- Corporation
- Partnership
- Association
- Limited Liability Company (File business income on IA 1120 Corporate Income Tax Return)
- Limited Liability Partnership (File business income on IA 1065 Partnership Return of Income)

Legal Name: _____

Federal Employer Identification Number (FEIN): ____ - ____ - ____

Owners, General Partners, Corporate Officers, and Responsible Parties - Print the name, SSN, and address of all individuals who are owners, partners, officers, or responsible parties. Include additional sheets if necessary.

Individual Last Name: _____ First Name: _____

SSN: ____ - ____ - ____ Phone: ____ - ____ - ____

Home Address: _____

City: _____ State: ____ ZIP: ____

Individual Last Name: _____ First Name: _____

SSN: ____ - ____ - ____ Phone: ____ - ____ - ____

Home Address: _____

City: _____ State: ____ ZIP: ____

Individual Last Name: _____ First Name: _____

SSN: ____ - ____ - ____ Phone: ____ - ____ - ____

Home Address: _____

City: _____ State: ____ ZIP: ____

SECTION 3

Type of Ownership

Government Legal Name: _____

Federal Employer Identification Number (FEIN): ____ - ____ - ____

For Office Use Only:

Business Entity Information

Doing Business As: _____

Location Address: _____

City: _____ State: _____ ZIP: _____

Iowa County Name: _____

Phone 1: ____ - ____ - ____ Ext. _____ Type: Business FAX

Phone 2: ____ - ____ - ____ Ext. _____ Type: Business FAX

Email: _____

Date Business Established: ____ / ____ / ____

State in which Established: _____

Start Date for Selling ____ / ____ / ____

Mailing Address: Check if Same as Above

Attention: _____

Mailing Address: _____

City: _____ State: _____ ZIP: _____

Types of Fuel Licenses

Start Date: ____ / ____ / ____

(Date of first expected transaction for the fuel license(s) you are applying for)

Check the appropriate types of license(s) for which you are applying. See instructions.

Liquefied Petroleum Gas Consolidated (00) - If you are adding a dealer/user location to a consolidated permit, provide your consolidated permit number: _____

Liquefied Petroleum Gas Dealer (01)

Liquefied Petroleum Gas User (02)

Supplier (04)

Restrictive Supplier (05)

Importer (06)

Blender (07)

Compressed Natural Gas Consolidated (08) - If you are adding a dealer/user location to a consolidated permit, provide your consolidated permit number: _____

Compressed Natural Gas Dealer (09)

Compressed Natural Gas User (10)

Liquefied Natural Gas Consolidated (08) - If you are adding a dealer/user location to a consolidated permit, provide your consolidated permit number: _____

Liquefied Natural Gas Dealer (09)

Liquefied Natural Gas User (10)

Hydrogen Consolidated (08) - If you are adding a dealer/user location to a consolidated permit, provide your consolidated permit number: _____

Hydrogen Dealer (09)

Hydrogen User (10)

- Exporter (11) - List all states to which fuel will be exported. Include additional pages if necessary.

State	License Number

State	License Number

- Eligible Purchaser (12)

Date of first fuel purchase from other suppliers: ___ ___/___ ___/___ ___
 Total gallons of fuel purchased in each of the last two years: _____/_____
 Current fuel tax license number: _____

List all entities from which you have purchased fuel in the last year. Include another page if needed.

Company Name	City	State	Fuel Type	Annual Gallons

- Eligible Purchaser End User (13)

Date of first fuel purchase from other suppliers: ___ ___/___ ___/___ ___
 Total gallons of fuel purchased in each of the last two years: _____/_____
 Current fuel tax license number: _____

List all entities from which you have purchased fuel in the last year. Include another page if needed.

Company Name	City	State	Fuel Type	Annual Gallons

- Storage Facility (14) - Check type below.

- Biodiesel Plant Ethanol Plant IRS Terminal Marketer

- Transportation (15)

Signature - Application must be signed by an owner, partner, or corporate officer listed on page 1.

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this application, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature: _____

Print Name: _____ Date: ___ ___ / ___ ___ / ___ ___

Instructions

You are allowed to conduct business after submitting an application. A return must be filed even if there is no activity or no tax due, or until the permit is cancelled. A tax permit number and Business eFile Number (BEN) letter will be sent in the mail.

All fuel permit holders are required to file electronically and pay through eFile & Pay (<https://tax.iowa.gov/efile-pay>) or by ACH Credit except for CNG, LNG, Exporters and Eligible Purchasers/End Users.

If using ACH Credit, see <https://tax.iowa.gov/ach-credit>. Payment by credit card is not an option. CNG and LNG require paper filing. There are no filing requirements for Exporters and Eligible Purchasers/End Users.

Types of Iowa Fuel Licenses

Liquefied Petroleum Gas (LPG) Consolidated: A consolidated LPG dealer or user return may be filed by any dealer or user with multiple locations. If you wish to file a consolidated return, an application for each dealer and user location must be included with the application for the consolidated location.

Liquefied Petroleum Gas Dealer: A person who delivers untaxed LPG into the supply tank of another person's motor vehicle for highway use.

Liquefied Petroleum Gas User: A person who dispenses untaxed LPG from bulk storage into the fuel supply tank of his or her own motor vehicle for highway use.

Supplier: A person who: (a) acquires motor fuel or special fuel by pipeline or marine vessel from a state, territory, or possession of the United States or from a foreign country for storage at and distribution from a terminal and is registered under 26 U.S.C. 4101 for tax-free transactions in gasoline; or (b) produces in this state or acquires by truck, railcar, or barge for storage at and distribution from a terminal, biofuel, biodiesel, alcohol, or alcohol derivative substances; or (c) produces, manufactures, or refines motor fuel or special fuel in this state. Supplier also includes a person who does not meet the jurisdictional connection to this state but voluntarily agrees to act as a supplier for purposes of collecting and reporting the motor fuel or special fuel tax.

Note: Supplier does not include a retail dealer or wholesaler who merely blends alcohol with gasoline, or blends biofuel with diesel before the

sale or distribution of the product; or a terminal operator who merely handles, in a terminal, motor fuel or special fuel consigned to the terminal operator.

Restrictive Supplier: A person not licensed as an importer but who imports motor fuel or undyed special fuel into this state in amounts of less than 4,000 gallons in tank wagons or in small tanks.

Importer: A person who imports motor fuel or undyed special fuel in bulk or a person who transports loads into the state by truck, rail, or barge.

Blender: A person who owns and blends ethanol with gasoline to produce ethanol blended gasoline at a nonterminal location or a person who blends two or more special fuel products at a nonterminal location where the tax has not been paid on all of the products blended.

Compressed Natural Gas (CNG) Consolidated: A consolidated CNG dealer or user return may be filed by any dealer or user with multiple locations. If you wish to file a consolidated return, an application for each dealer and user location must be included with the application for the consolidated location.

Compressed Natural Gas Dealer: A person who delivers untaxed CNG into the supply tank of another person's motor vehicle for highway use.

Compressed Natural Gas User: A person who dispenses untaxed CNG in this state from bulk storage into the fuel supply of his or her own motor vehicle for highway use.

Liquefied Natural Gas (LNG) Consolidated: A consolidated LNG dealer or user return may be filed by any dealer or user with multiple locations. If you wish to file a consolidated return, an application for each dealer and user location must be included with the application for the consolidated location.

Liquefied Natural Gas Dealer: A person who delivers untaxed LNG into the supply tank of another person's motor vehicle for highway use.

Liquefied Natural Gas User: A person who dispenses untaxed LNG in this state from bulk storage into the fuel supply of his or her own motor vehicle for highway use.

Hydrogen Consolidated: A consolidated hydrogen dealer or user return may be filed by any dealer or user with multiple locations. If you wish to file a consolidated return, an application for each dealer and user location must be included with the application for the consolidated location.

Hydrogen Dealer: A person who delivers untaxed hydrogen into the supply tank of another person's motor vehicle for highway use.

Hydrogen User: A person who dispenses untaxed hydrogen in this state from bulk storage into the fuel supply of his or her own motor vehicle for highway use.

Exporter: A person who acquires fuel in this state for export to another state. This person must be licensed in that export state. No return required.

Eligible Purchaser: A distributor of motor fuel or special fuel. No return required.

Include a copy of the following from your latest fiscal year: income statement, balance sheet, and the last two years' federal income tax form 1120.

Upon approval of your status as an eligible purchaser or end user of fuel, the Department will notify you in writing of your qualification. You will need to provide a copy of the registration letter,

Questions? Contact Taxpayer Services

Information: <https://tax.iowa.gov>

Phone: 515-281-3114 or 800-367-3388

Email: idr@iowa.gov

which will include your assigned license number, to any supplier when a delayed electronic funds transfer of the fuel tax payment is used.

Eligible Purchaser End User: An end user of special fuel who has purchased a minimum of 240,000 gallons of special fuel in each of the preceding two years. No return required.

Include a copy of the following from your latest fiscal year: income statement, balance sheet, and the last two years' federal income tax form 1120.

Upon approval of your status as an eligible purchaser or end user of fuel, the Department will notify you in writing of your qualification. You will need to provide a copy of the registration letter, which will include your assigned license number, to any supplier when a delayed electronic funds transfer of the fuel tax payment is used.

Storage Facility: A motor fuel, alcohol, or special fuel storage and distribution facility (terminal or nonterminal) from which fuel is delivered into, stored within, withdrawn from, or sold from. This includes ethanol and biodiesel plants.

Transportation: A person involved in the movement of motor fuel or special fuel in the state, who is not the owner of the motor fuel or special fuel.

Submit this form by:

Fax: 515-281-3756

Mail to: Tax Management Division-Fuel Tax
Iowa Department of Revenue
PO Box 10465
Des Moines IA 50306-0465