



Complete both pages of this application. Incomplete applications delay processing.

**1. Location Name/Address**

Federal Employer Identification Number (FEIN): If you have applied but not yet received an FEIN, write "applied for"

Social Security Number (SSN): \_\_\_\_\_

Legal name: \_\_\_\_\_

Trade name: \_\_\_\_\_

Street address: \_\_\_\_\_

Must be a street address. Do not write PO Box.

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Ext: \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

**2. Mailing Name/Address**

If your mailing address is different than the location of your business, complete this section.

Name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Ext: \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

**3. Type of Ownership (check one)**

- Sole proprietor                       Association
- Corporation                               Government
- Partnership
- Limited liability co (LLC) filing on corporation, S corporation, or partnership income return
- LLC filing on individual income return

**Note:** All fuel permit holders are required to file electronically and pay through eFile & Pay or by ACH Credit except for CNG, LNG, EPC, Exporters and Eligible Purchasers/End Users. If using ACH Credit, form 92-116 must be completed. Payment by credit card is not an option. CNG and EPC require paper filing. There are no filing requirements for Exporters and Eligible Purchasers/End Users.

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**4. Types of Fuel Licenses**

Check the appropriate types of license(s) for which you are applying. See page 2 for types of licenses.

Start date: \_\_\_\_\_

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

- 00 Liquefied Petroleum Gas Consolidated  
If you are adding a dealer/user location to a consolidated permit, write your consolidated permit number here: \_\_\_\_\_
- 01 Liquefied Petroleum Gas Dealer
- 02 Liquefied Petroleum Gas User
- 04 Supplier
- 05 Restrictive Supplier
- 06 Importer
- 07 Blender
- 08 Compressed Natural Gas Consolidated  
If you are adding a dealer/user location to a consolidated permit, write your consolidated permit number here: \_\_\_\_\_
- 09 Compressed Natural Gas Dealer
- 10 Compressed Natural Gas User
- Liquefied Natural Gas Consolidated  
If you are adding a dealer/user location to a consolidated permit, write your consolidated permit number here: \_\_\_\_\_
- Liquefied Natural Gas Dealer
- Liquefied Natural Gas User
- 11 Exporter  
List all states to which fuel will be exported. Include additional pages if necessary.  
State: \_\_\_\_\_ License Number: \_\_\_\_\_
- 12 Eligible Purchaser  
Complete form 80-011 and submit it with this application.
- 13 Eligible Purchaser End User  
Complete form 80-011 and submit it with this application.
- 14 Storage Facility (Check type below)
  - IRS Terminal                       Ethanol Plant
  - Biodiesel Plant                       Marketer
- 15 Transportation
- 18 Environmental Protection Charge

**5. Signature**

This application must be signed by an owner, a partner, or a corporate officer.

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

Print name: \_\_\_\_\_

Title: \_\_\_\_\_

SSN: \_\_\_\_\_

Date signed: \_\_\_\_\_

**6. Owners, General Partners, Corporate Officers and Responsible Parties**

Print the names, SSN, and personal address of all owners, partners, or officers. Include additional sheets if necessary.

Name: \_\_\_\_\_  
 SSN: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 SSN: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 SSN: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 SSN: \_\_\_\_\_  
 Address: \_\_\_\_\_

**Types of Iowa Fuel Licenses**

**00 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.

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

**02 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.

**04 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.

**05 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.

**06 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.

**7 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.

**08 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.

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

**10 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.

**11 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.

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

**13 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.

**14 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.

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

**18 Environmental Protection Charge:** A person depositing, or causing to be deposited, petroleum in a qualifying underground or above ground storage tank in Iowa.

Mail completed application to:	For assistance, call:
Tax Management Division-Fuel Tax Iowa Department of Revenue PO Box 10465 Des Moines IA 50306-0465 Or fax to 515-281-3756	515-281-3114 or 800-367-3388 8 a.m. – 4:15 p.m. CT Email: idr@iowa.gov
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