

**STATE OF NEW JERSEY
DIVISION OF TAXATION
PETROLEUM PRODUCTS GROSS RECEIPTS TAX
PO BOX 189
TRENTON, NEW JERSEY 08695-0189**

Application Required by
NJ Motor Fuel Tax Law

APPLICATION FOR DIRECT PAYMENT PERMIT

General Information

A Direct Payment Permit, Form PPT-6, is evidence that the buyer designated thereon is authorized to issue a Direct Payment Certificate, Form PPT-6A, in certain cases, in lieu of payment of the Petroleum Products Gross Receipts Tax at the time of purchase, and subsequently to file reports and remit the tax directly to the Director.

When the purchaser who has issued the Direct Payment Certificate in turn makes a sale of petroleum products delivered to a location in New Jersey and sells to a buyer which is not a distributor or the holder of a Direct Payment Permit, the consideration from such sale results in gross receipts subject to tax unless the sale otherwise qualifies for exemption, exclusion, or deduction. Such seller must report and remit the tax to the Director.

Taxpayers who could qualify for the Direct Payment Authority include (a) those selling No. 2 fuel for residential heating purposes, (b) those selling propane for residential heating purposes, and (c) blenders of petroleum products where the final product is a petroleum product.

1. FID # - OR Soc. Sec. # of Owner - -

2. Name _____
(IF INCORPORATED - give Corp. Name; IF NOT - give Last name, First Name, MI of Owner(s))

3. Trade Name _____

4. Business Location:
Street _____
City _____ State
Zip Code -
(Give 9-digit Zip)

5. Mailing Name and Address - (if different from business address)
Name _____
Street _____
City _____ State _____
Zip Code -
(Give 9-digit Zip)

6. Beginning date for this business in New Jersey _____ / _____ / _____
Month Day Year

7. Type of Ownership (check one):
 NJ Corporation Sole Proprietor Partnership Out-of-State Corporation Limited Partnership
 Other - explain _____

8. Telephone Numbers: Contact Person _____ Title _____
Daytime: () _____ - _____ Ext _____ Evening: () _____ - _____ Ext _____

9. IF A CORPORATION, complete the following:
Date of Incorporation _____ / _____ / _____ State of Incorporation
Month Day Year

10. Provide the following information for **ALL** owners, partners or responsible corporate officers. (If more space is needed, attach rider).

NAME (Last Name, First, M.I.)	SOCIAL SECURITY NUMBER	HOME ADDRESS	% OWNED
	TITLE	(Street, City, Zip)	

NOTE: On a separate sheet of paper provide the name of stockholders owning 10% or more of the outstanding shares of stock in the corporation.

11. List parent company, wholly owned subsidiaries, and/or any affiliates _____

12. Give name, title, and address of agent in New Jersey or registered New Jersey agent on whom service may be made. _____

13. List all suppliers of petroleum products. _____

14. Is applicant registered with the Division of Taxation for any other New Jersey State taxes? Yes No
 If yes, list the taxes _____
15. Type of business activity (check one):
 Number 2 heating oil dealer (companies in the business of selling No. 2 heating oil for residential use)
 Propane dealer (companies in the business of selling propane for residential use)
 Blenders (companies in the business of acquiring petroleum products, blending them, and later selling the blended petroleum product)
 Other (please explain) _____

16. Describe in detail your business operation and reason why you would qualify for a Direct Payment Permit. _____

17. If a blender, describe types of petroleum products to be blended and the percentage of the final product which is a petroleum product. _____

18. The undersigned applicant states, (under penalty of perjury), that all the information contained in this application is true and accurate in every particular.

 Name of Applicant

 Signature of Owner, Partner or Officer

 Title Date

*The information submitted will assist this office in the processing of your permit request.
 The Division of Taxation reserves the right to conduct a thorough investigation prior to issuing this license.*

FOR DIVISION USE ONLY

Permit No. _____

Investigation initiated _____

Effective Date _____

Investigation completed _____

Approved _____

Recommendations: _____
