

State of New Jersey

FORM MFA-1



MOTOR FUELS APPLICATION & INSTRUCTIONS



State of New Jersey

Send to:

Rev 12-2013

New Jersey Division of Taxation

PO Box 189

Trenton, NJ 08695-0189

Form MFA-1 Combined Motor Fuels License Application

- Initial Application
 Change Application
 Renewal Application

Section 1 – Business Information

Federal ID Number	IRS 637 Number	New Jersey Tax ID Number	Does your company have internet access?	<input type="checkbox"/> Yes <input type="checkbox"/> No									
Business Name			Webpage Address										
Trade Name			Phone Number	Fax Number									
Physical Address													
Mailing Address													
Books and Records Address													
Hours of Operation													
<input type="checkbox"/> Mon.	--	<input type="checkbox"/> Tues.	--	<input type="checkbox"/> Wed.	--	<input type="checkbox"/> Thur.	--	<input type="checkbox"/> Fri.	--	<input type="checkbox"/> Sat.	--	<input type="checkbox"/> Sun.	--

Section 2 – Contact Information

If you wish to give an attorney, or accountant access to your tax information, you must supply us with an Appointment of Taxpayer Representative Form (Form M-5008-R) giving us the authority to release confidential information to them.

Contact for Registration	Title	Telephone No	Email Address
Contact for Reporting	Title	Telephone No	Email Address
Site Manager	Title	Telephone No	Email Address
Individual Completing this Form	Title	Telephone No	Email Address

Section 3 – Prior Owner Information

Complete if you are purchasing an existing business.

Former Business Name	Former License Number	Former Phone Number
Former Business Address	City, State, Zip	Date Ownership Transferred
Former Business Mailing Address	City, State, Zip	Date Former Business Ended

Section 4 – Type of Ownership

Sole Proprietorship (*may include spouse*)
 Limited Liability Partnership
 New Jersey Corporation
 Date of Incorporation: _____

Partnership
 Government Entity
 Out-of-State Corporation – State: _____
 Date Registered in New Jersey: _____

Limited Partnership
 Trust
 Other (*specify*) _____

Section 5 – Owner Information

Provide information for sole proprietor, all partners, or principal officers of corporations or limited liability corporations (attach rider if necessary).

Name (Last, First, M)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, M)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, M)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, M)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number

Section 6 – Relationships with Other Organizations

Information regarding persons affiliated with this business who either are also affiliated or have been affiliated with another business that requires licensing under NJSA §54:39-101 et. seq. (attach rider if necessary).

Individual's Name	Title with Applicant	Date Joining Applicant	Social Security Number
Individual's Home Address	City, State, Zip		
Name of Business with which Affiliation Exists	Affiliated Business FID	Title	Effective Date of Title
Address of Business with which Affiliation Exists	City, State, Zip		
Individual's Name	Title with Applicant	Date Joining Applicant	Social Security Number
Individual's Home Address	City, State Zip		
Name of Business with which Affiliation Exists	Affiliated Business FID	Title	Effective Date of Title
Address of Business with which Affiliation Exists	City, State Zip		

Section 7 – Types of Products Handled

Check each type of product with which you will be dealing in New Jersey.

Gasoline LPG Dyed Kerosene Undyed Kerosene
 Gasohol Undyed Diesel Undyed Biodiesel Aviation Fuel
 Fuel Grade Alcohol Dyed Diesel Dyed Biodiesel
 Other – List each other product: _____

Section 8 – Business Activity; License Requested

Check all that apply.

Supplier of Motor Fuels

An Application Fee of \$450 is due for a 3-year license.

1. You are registered or required to be registered pursuant to Section 4101 of the Federal Internal Revenue Code of 1986 **and** one or more of A through E.
 - A. You are a Position Holder in a terminal in New Jersey (*List each Terminal and its location*).
 - B. You export fuel from this State (*List the states to which you export and your License N^o in each state*).
 - C. You Import as a Position Holder in another state (*List the states from which you import and your License N^o in each state*).
 - D. You Import from another Position Holder (*List the Position Holders, the Position Holder's License N^o, and the state*).
 - E. You acquire Motor Fuel in this State by two-party exchanges (*List exchange partners and their License N^o*).
2. You produce Fuel Grade Alcohols in New Jersey or for import into New Jersey.

Permissive Supplier of Motor Fuels

An Application Fee of \$450 is due for a 3-year license.

- You are an out-of-State Supplier who is not required to be licensed as a Supplier in this State, but you elect to be licensed anyway.

Terminal Operator

An Application Fee of \$450 is due for a 3-year license for each Terminal Operated.

1. You own one or more Terminals in New Jersey (*List each Terminal, state whether it is a barge, pipeline, or fixed location, and its location*).
2. You control one or more Terminals in New Jersey (*List each Terminal, state whether it is a barge, pipeline, or fixed location, and its location*).
3. You commingle products with those of another company (*List each company and the products commingled*).

Distributor of Motor Fuels

An Application Fee of \$450 is due for a 3-year license.

1. You acquire Fuel from a Supplier, Permissive Supplier, or another Distributor for subsequent resale.
2. You import Fuel from another state (*List the states, Suppliers, each Supplier's License N^o and the products imported*).
3. You export Fuel to another state (*List the states, customers, each customer's License N^o, and the products exported*).
4. You blend Fuels (*List the types of fuels you blend and the blendstocks used*).
5. You sell Aviation Fuel.

Retailer of Motor Fuels

An Application Fee of \$150 is due for a 3-year license.
You must file a separate MFA-1 for each retail establishment.

1. You engage in the business of selling or dispensing motor fuel to the consumers in this state.
2. You operate a blocked pump for clear kerosene.
3. You sell Aviation Fuels to the consumers.
4. You dispense LPG into on-road vehicles.

Please provide the following regarding your retail location.

1. What is the baseload minimum power requirement for your station? (ensuring back up power to pumps, P.O.S system, lighting, and requisite safety equipment)
2. Do you have a backup generator on site? Yes No
3. If yes, please submit a description.
4. If no, is your station pre-wired for a generator?
5. Number of gasoline pumps. _____ Average gallons of gasoline sold during the last 12 months. _____
6. Number of diesel pumps. _____ Average gallons of diesel fuel sold during the last 12 months. _____
7. Number of kerosene pumps _____ Average gallons of kerosene sold during the last 12 months. _____
8. Do you lease your retail location (if yes, please provide a copy of the lease agreement)? Yes No

Transporter

An Application Fee of \$50 is due for a 1-year license for each conveyance licensed.

1. You transport your own fuels.
2. You transport fuels under contract as a common carrier. *(List your customers, each customer's License N^o, and the fuels transported).*

For each Fuel Transportation Vehicle or Vessel, give the following information. *(Attach rider if you are licensing more than 14 vehicles or vessels).*

Conveyance Type	VIN or Vessel Name	Conveyance Type	VIN or Vessel Name

Total Application Fee due for this application: \$ _____

Section 9 – Consumer Registration

Only consumers may complete this section. If you sell fuel, then you are not a consumer and you must apply for one of the licenses in Section 8.

- Check all that apply.*
- | | |
|--|--|
| <input type="checkbox"/> You purchase dyed fuel for use in on-road vehicles. | <input type="checkbox"/> You blend your own fuel. |
| <input type="checkbox"/> You pick up taxable, on-road fuel from a terminal. | <input type="checkbox"/> You recycle fuel for use on-road. |
| <input type="checkbox"/> You make your own fuel. | <input type="checkbox"/> You acquire taxable fuel that has not been taxed. |

- Check each type of fuel you will consume.*
- | | | | |
|--|--|---|--|
| <input type="checkbox"/> Gasoline or Ethanol | <input type="checkbox"/> Diesel, Biodiesel or Kerosene | <input type="checkbox"/> Dyed Diesel, Biodiesel or Kerosene | <input type="checkbox"/> Aviation Fuel |
|--|--|---|--|

Section 13 – New Jersey Storage Tank Information

List storage tank information by product type (*attach rider if necessary*).

Product Type	Address	City, State Zip	Total Tank Capacity

Section 14 – Bond Information

Complete the parts applicable to the license you are requesting.

Supplier or Permissive Supplier Applicants	Bond or Security must be 3 times the liability for the estimated gallons handled per month. (<i>minimum \$25,000; maximum \$2,000,000</i>)		
<u>List estimated gallons to be handled per month by product types as grouped below</u>			
Gasoline	Diesel & Kerosene (dyed & undyed)	Aviation Gasoline	Jet Fuel
Check type of Security to be used <input type="checkbox"/> Surety Bond <input type="checkbox"/> Certificate of Deposit <input type="checkbox"/> Letter of Credit <input type="checkbox"/> Cash Deposit			
Issue of Security Instrument	Number	Issue Date	Amount
Address of Issuer		City, State Zip	

Terminal Operator Applicants	Bond or Security must be 3 times the liability for the estimated gallons handled per month.		
<u>List estimated gallons to be handled per month by product types as grouped below</u>			
Gasoline	Diesel & Kerosene (dyed & undyed)	Aviation Gasoline	Jet Fuel
Check type of Security to be used <input type="checkbox"/> Surety Bond <input type="checkbox"/> Certificate of Deposit <input type="checkbox"/> Letter of Credit <input type="checkbox"/> Cash Deposit			
Issue of Security Instrument	Number	Issue Date	Amount
Address of Issuer		City, State Zip	

Distributor of Motor Fuels Applicants	Bond or Security must be 3 times the liability for the estimated gallons handled per month.		
<u>List estimated gallons to be handled per month by product types as grouped below</u>			
Gasoline	Diesel & Kerosene (dyed & undyed)	Aviation Gasoline	Jet Fuel
Check type of Security to be used <input type="checkbox"/> Surety Bond <input type="checkbox"/> Certificate of Deposit <input type="checkbox"/> Letter of Credit <input type="checkbox"/> Cash Deposit			
Issue of Security Instrument	Number	Issue Date	Amount
Address of Issuer		City, State Zip	

Section 15 – Notice of Election for Suppliers and Permissive Suppliers

THIS NOTICE OF ELECTION PROVIDES FOR THE PRECOLLECTION OF THE NEW JERSEY MOTOR FUEL TAX ON ALL REMOVALS FROM ALL OUT-OF-STATE TERMINALS LISTED IN SECTION 12 WHERE SUPPLIERS OR PERMISSIVE SUPPLIERS ARE POSITION HOLDERS.

We elect to treat all removals from all out-of-state terminals with a destination into New Jersey as shown on the terminal-issued shipping papers as if the removals were removed across the rack by the supplier from a terminal in New Jersey as provided in Section 54:39-118.

We agree to precollect the New Jersey motor fuel tax in accordance with Chapter P.L. 2010. C22 on all removals from a qualified terminal where we are a position holder without regard to the license status of the person acquiring the fuel, the point of terms of the sale or the character of delivery.

We further agree to waive any defense that the State of New Jersey lacks jurisdiction to require collection on all out-of-state sales by such person as to which the person had knowledge that the shipments were destined for New Jersey and that New Jersey imposes the requirements under its general police powers to regulate the movement of motor fuels.

NOTICE OF ELECTION must be signed by an authorized representative of the company as listed in Section 5 of this application.

Signature	Title	Printed Name	Date Signed

Section 16 – Application to be a Qualified Distributor

Pursuant to Section 54:39-121, Qualified Distributors may delay remittance of the tax precollected by their Suppliers and Permissive Suppliers until up to the 20th day of the month following the removal of taxable products from a terminal by a fuel transportation vehicle. Payments made to Suppliers and Permissive Suppliers MUST be made by EFT.

We acknowledge our Suppliers' obligations to precollect tax due on Motor Fuels from us, hold it in trust for New Jersey, and remit the precollected tax no later than the 22nd of the month following the taxable event.

We affirm that:

1. Our company was a licensee in good standing with the State of New Jersey under R. S. 54:39-1 et seq. Our filings and payments were made accurately and timely.

— OR —

2. Our company meets the financial responsibility or bonding requirements set forth by the Motor Fuels Tax Act of 2010.

We agree that in order to enable our Suppliers to meet their obligations to the State of New Jersey, we **MUST** remit the amount of tax due to our Suppliers by EFT no later than the 20th day of the month following the taxable event.

Based on the above acknowledgment, affirmation, and agreement, we request that the State of New Jersey recognize us as a Qualified Distributor pursuant to R. S. 54:39-101 et seq. We are qualified to delay remittance to our Suppliers of tax due until the 20th day of the month following the taxable event. We recognize that our company, and not our Suppliers, will be liable for penalties and interest in the event that we make remittance to our Suppliers late. We further recognize that a late remittance to our Suppliers will revoke our status as a Qualified Distributor.

QUALIFIED DISTRIBUTOR APPLICATION must be signed by an authorized representative of the company as listed in Section 5 of this application.

Signature	Title	Printed Name	Date Signed

Section 17 – Authorizing Signature

Under penalty of perjury, my signature affirms all of the following:

- ❖ The information provided in this application, to include all attachments, is accurate and complete to the best of my knowledge.
- ❖ The applicant agrees to provide accurate and timely reports and to make timely payments.

Inaccurate or incomplete information in any section is cause for denial of the requests made in Section 15 or 16, and/or the denial of the entire application.

Signature	Title	Printed Name	Date Signed

New Jersey Form MFA-1 Instructions

Complete all appropriate sections and remit this application with a check for the total application fee payable to “State of New Jersey – LMF” to:

New Jersey Division of Taxation
P. O. Box 189
Trenton, NJ 08695-0189

Be sure to check whether this is an Initial, Change, or Renewal Application. If you are a licensee and wish to note changes of Address, Activity, etc, check Change.

Failure to provide all required data will result in automatic denial of this application.

Section 1

If you already have a NJ Tax Identification Number, enter it, **otherwise leave that space blank.**

If you already have an IRS 637 Number, enter it; **otherwise leave that space blank.**

The Business Name is your company’s name as it appears on the Business Registration.

The Trade Name is the name by which you company does business and is known in the industry.

The Physical Address is your company’s location for operations in New Jersey. If there are no New Jersey locations, enter your company’s primary business location.

The Mailing Address is the address the Division of Taxation can use to contact your company for general inquiries or notices.

The Books and Records Address is the address the Division of Taxation can use to contact your company regarding reporting and payments. It is the address where tax specific inquiries will be sent.

Section 2

The Contact for Registration is the individual who can answer questions regarding this application. If this individual is not an employee or owner of the company, a completed Form M-5008-R must accompany this application.

The Contact for Reporting is the individual who can answer questions regarding filing of reports and issuance of payments. If this individual is not an employee or owner of the company, a completed Form M-5008-R must accompany this application.

The Individual Completing this form is the individual who actually provides the information on the application. If

this individual is not an employee or owner of the company, a completed Form M-5008-R must accompany this application.

Section 3

This section is for individuals or companies who purchase an existing business. All others should enter “N/A” under Former Business Name and leave all other spaces in Section 3 blank.

Section 4

Check the box that applies and leave all others blank. If you check New Jersey Corporation, you must give the Date of Incorporation. If you check Out of State Corporation, you must give the state of incorporation and the Date Registered in New Jersey. If you check Other, you must give the type of ownership.

Section 5

You must provide all requested information for the owner, owner and spouse, all partners, or all principal officers. If there are more than four partners or principal officers, you must write “See Rider Attached” in the first space and provide the information on a separate sheet.

Section 6

Provide this information for any owner, officer, or employee who operated, managed, or reported for another company that required a Motor Fuels license of any type.

Section 7

Check each type of product you will possibly handle in New Jersey. If you check “Other”, you must give each other product.

Section 8

Check one or more of the license types highlighted. For each license you request, you must be able to check one or more of the numbered boxes below that license type. You must pay the application fee for each license requested. Enter the total amount due for all licenses requested at the end of this section. You may write one check for the total due for all licenses requested. Make the check payable to *State of New Jersey – LMF*.

Section 9

Complete this section if you are an end user who picks up fuel in a terminal or if you receive, produce, or blend fuel that has not been taxed.

Section 10

Provide the information requested for the companies with whom you do business. If you deal in more than one product with a particular company, list it once for each type of product. Under "How product is received", state how your company receives control or possession of the products listed. For instance, pipeline, rack, rail, barge, etc.

Section 11

Provide the information requested for each transporter hired by your company. If you use your own modes of transport, write "Own means of transport" in the first space, and apply for a Transporters License. If you neither provide modes of transport nor hire transporters, write "N/A" in the first space.

Section 12

Suppliers – Provide the requested information for New Jersey terminals in which you are a position holder and any out-of-state terminals in which you are a position holder and will collect the New Jersey tax on all removals destined to New Jersey.

Permissive Suppliers – Provide the requested information for any out-of-state terminal in which you are a position holder and agree to precollect the New Jersey tax on all removals destined for New Jersey.

Terminal Operators – Provide the requested information for the New Jersey terminal(s) you operate.

Section 13

Please furnish the requested information for all storage tanks you have in New Jersey. It is not necessary to list

individual tanks. Show the total storage capacity for each product type for each location. If you have no storage in New Jersey, write "N/A" in the first space.

Section 14

Complete the sections appropriate for the type of license you are requesting. If you are requesting more than one license, you will need a separate bond for each license.

Section 15

This section is for Suppliers and Permissive Suppliers only. Suppliers may complete this section if they choose. Their choice will not affect the rest of the application. Permissive Suppliers must complete this section, or the application will be denied. Other applicants should write, "N/A" in the signature space.

Section 16

This section is to be completed by Distributor applicants who desire recognition as a Qualified Distributor. All others should write, "N/A" in the signature space. A Distributor applicant's choice not to apply for recognition as a Qualified Distributor will not affect the rest of this application.

Section 17

Only an individual listed in Section 5 of this application may sign this application. Without an appropriate signature, this application cannot be processed.